



3013 (02-02-05)

ANNUAL REPORT

OF

Name: WATERLOO WATER & LIGHT COMMISSION

Principal Office: 575 COMMERCIAL AVE.
WATERLOO, WI 53594-2400

For the Year Ended: DECEMBER 31, 2007

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: WATERLOO WATER & LIGHT COMMISSION

Utility Address: 575 COMMERCIAL AVE.
WATERLOO, WI 53594-2400

When was utility organized? 12/1/1908

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: EUGENE D. WEIHERT
Title: UTILITY SUPERINTENDENT

Office Address:
575 COMMERCIAL AVE.
WATERLOO, WI 53594-2400

Telephone: (920) 478 - 2260

Fax Number: (920) 478 - 9682

E-mail Address: eweihert@wppisys.org

President, chairman, or head of utility commission/board or committee:

Name: RAYMOND ROBERTSON
Title: COMMISSION PRESIDENT

Office Address:
440 LESCHINGER ST
WATERLOO, WI 53594

Telephone: (920) 478 - 2047

Fax Number:

E-mail Address:

Are records of utility audited by individuals or firms, other than utility employee? YES

Individual or firm, if other than utility employee, auditing utility records:

Name: JODI DOBSON
Title: MANAGER
Office Address: VIRCHOW, KRAUSE & CO., LLP
P.O. BOX 7398
MADISON, WI 53707-7398

Telephone: (609) 249 - 6622

Fax Number: (608) 249 - 8532

E-mail Address:

Date of most recent audit report: 2/25/2008

Period covered by most recent audit: 01/01/07 - 12/31/07

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: EUGENE D. WEIHERT

Title: UTILITY SUPERINTENDENT

Office Address:

575 COMMERCIAL AVE.
WATERLOO, WI 53594-2400

Telephone: (920) 478 - 2260

Fax Number: (920) 478 - 9682

E-mail Address: eweihert@wppisys.org

Name of utility commission/committee: WATERLOO WATER & LIGHT COMMISSION

Names of members of utility commission/committee:

- MR THOMAS BERGAN, COMMISSION SECRETARY
- MR RAYMOND BURBACH, COMMISSIONER
- MR CLIFFORD BUTZINE, COMMISSION VICE PRESIDENT
- MR FREDERICK HOLAUS, COMMISSIONER

Is sewer service rendered by the utility? YES

If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes? NO

Date of Ordinance:

Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)? NO

Provide the following information regarding the provider(s) of contract services:

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	3,861,247	3,636,618	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	3,207,233	2,927,316	2
Depreciation Expense (403)	228,596	210,935	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	201,565	190,783	5
Total Operating Expenses	3,637,394	3,329,034	
Net Operating Income	223,853	307,584	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	223,853	307,584	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	732	1,812	7
Income from Nonutility Operations (417)	(68,129)	38,169	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	84,324	80,437	10
Miscellaneous Nonoperating Income (421)	507,947	17,143	11
Total Other Income	524,874	137,561	
Total Income	748,727	445,145	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(18,815)	(18,817)	12
Other Income Deductions (426)	79,054	75,574	13
Total Miscellaneous Income Deductions	60,239	56,757	
Income Before Interest Charges	688,488	388,388	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	244,683	253,608	14
Amortization of Debt Discount and Expense (428)	5,460	5,484	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	4	3	18
Interest Charged to Construction--Cr. (432)	0	0	19
Total Interest Charges	250,147	259,095	
Net Income	438,341	129,293	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	6,423,020	6,293,727	20
Balance Transferred from Income (433)	438,341	129,293	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	6,861,361	6,423,020	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
 2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
UTILITY OPERATING INCOME				
Operating Revenues (400):				
Derived	3,861,247		3,861,247	1
Total (Acct. 400):	3,861,247	0	3,861,247	
Operation and Maintenance Expense (401-402):				
Derived	3,207,233		3,207,233	2
Total (Acct. 401-402):	3,207,233	0	3,207,233	
Depreciation Expense (403):				
Derived	228,596		228,596	3
Total (Acct. 403):	228,596	0	228,596	
Amortization Expense (404-407):				
Derived	0		0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	201,565		201,565	5
Total (Acct. 408):	201,565	0	201,565	
Revenues from Utility Plant Leased to Others (412):				
NONE	0		0	6
Total (Acct. 412):	0	0	0	
Expenses of Utility Plant Leased to Others (413):				
NONE	0		0	7
Total (Acct. 413):	0	0	0	
TOTAL UTILITY OPERATING INCOME:	223,853	0	223,853	
OTHER INCOME				
Income from Merchandising, Jobbing and Contract Work (415-416):				
Derived	732		732	8
Total (Acct. 415-416):	732	0	732	
Income from Nonutility Operations (417):				
NON-REGULATED SEWER INCOME	(68,129)		(68,129)	9
Total (Acct. 417):	(68,129)	0	(68,129)	
Nonoperating Rental Income (418):				
NONE	0		0	10
Total (Acct. 418):	0	0	0	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
 2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
OTHER INCOME			
Interest and Dividend Income (419):			
INVESTMENT INCOME	84,324	0	84,324 11
Total (Acct. 419):	84,324	0	84,324
Miscellaneous Nonoperating Income (421):			
Contributed Plant - Water	[REDACTED]	242,437	242,437 12
Contributed Plant - Electric	[REDACTED]	127,728	127,728 13
FINANCED BY TID #1	0	137,782	137,782 14
Total (Acct. 421):	0	507,947	507,947
TOTAL OTHER INCOME:	16,927	507,947	524,874

MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425):			
Regulatory Liability (253) Amortization	(18,815)	[REDACTED]	(18,815) 15
Total (Acct. 425):	(18,815)	0	(18,815)
Other Income Deductions (426):			
Depreciation Expense on Contributed Plant - Water	[REDACTED]	23,751	23,751 16
Depreciation Expense on Contributed Plant - Electric	[REDACTED]	22,513	22,513 17
DEPRECIATION EXPENSE ON CONTRIBUTED PLANT - SE	0	32,790	32,790 18
Total (Acct. 426):	0	79,054	79,054
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(18,815)	79,054	60,239

INTEREST CHARGES			
Interest on Long-Term Debt (427):			
Derived	244,683	[REDACTED]	244,683 19
Total (Acct. 427):	244,683	0	244,683
Amortization of Debt Discount and Expense (428):			
DEBT DISCOUNT AMORTIZATION	5,460	[REDACTED]	5,460 20
Total (Acct. 428):	5,460	0	5,460
Amortization of Premium on Debt--Cr. (429):			
NONE	0	[REDACTED]	0 21
Total (Acct. 429):	0	0	0
Interest on Debt to Municipality (430):			
Derived	0	[REDACTED]	0 22
Total (Acct. 430):	0	0	0

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
 2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
INTEREST CHARGES			
Other Interest Expense (431):			
Derived	4		4 23
Total (Acct. 431):	4	0	4
Interest Charged to Construction--Cr. (432):			
NONE	0		0 24
Total (Acct. 432):	0	0	0
TOTAL INTEREST CHARGES:	250,147	0	250,147
NET INCOME:	9,448	428,893	438,341
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216):			
Derived	4,276,267	2,146,753	6,423,020 25
Total (Acct. 216):	4,276,267	2,146,753	6,423,020
Balance Transferred from Income (433):			
Derived	9,448	428,893	438,341 26
Total (Acct. 433):	9,448	428,893	438,341
Miscellaneous Credits to Surplus (434):			
NONE	0	0	0 27
Total (Acct. 434):	0	0	0
Miscellaneous Debits to Surplus--Debit (435):			
NONE	0	0	0 28
Total (Acct. 435)--Debit:	0	0	0
Appropriations of Surplus--Debit (436):			
Detail appropriations to (from) account 215			0 29
Total (Acct. 436)--Debit:	0	0	0
Appropriations of Income to Municipal Funds--Debit (439):			
NONE	0	0	0 30
Total (Acct. 439)--Debit:	0	0	0
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	4,285,715	2,575,646	6,861,361

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)	117	2,036			2,153	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold	221	30			251	2
Payroll	24	415			439	3
Materials	4	481			485	4
Taxes					0	5
Other (list by major classes):						
EQUIPMENT	7	239			246	6
Total costs and expenses	256	1,165	0	0	1,421	
Net income (or loss)	(139)	871	0	0	732	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	418,483	3,442,764	0	0	3,861,247	1
Less: interdepartmental sales	3,134	95,431	0	0	98,565	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify: NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	415,349	3,347,333	0	0	3,762,682	

DISTRIBUTION OF TOTAL PAYROLL

1. Amounts charged to Utility Financed and to Contributed Plant accounts should be combined and reported in plant or accumulated depreciation accounts.
2. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
3. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
4. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	110,233	291	110,524	1
Electric operating expenses	184,472	1,422	185,894	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses	125,537	56	125,593	5
Merchandising and jobbing	1,028		1,028	6
Other nonutility expenses			0	7
Water utility plant accounts	1,880		1,880	8
Electric utility plant accounts	27,682		27,682	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts	1,041		1,041	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts	1,769	(1,769)	0	18
All other accounts	1,087		1,087	19
Total Payroll	454,729	0	454,729	

FULL-TIME EMPLOYEES (FTE)

Use FTE numbers where FTE stands for full-time employees or full-time equivalency. FTE can be computed by using total hours worked/2080 hours for a fiscal year. Estimate to the nearest tenth. If an employee works part time for more than one industry then determine FTE based on estimate of hours worked per industry.

Example: An employee worked 35% of their time on electric jobs, 30% on water jobs, 20% on sewer jobs and 15% on municipal nonutility jobs. The FTE by industry would be .4 for electric, .3 for water and .2 for sewer.

Industry (a)	FTE (b)	
Water	2.4	1
Electric	4.7	2
Gas		3
Sewer	2.9	4

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101-107)	10,591,457	10,098,160	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	3,473,213	3,255,233	2
Net Utility Plant	7,118,244	6,842,927	
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
Total Net Utility Plant	7,118,244	6,842,927	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	6,003,719	5,930,758	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	3,308,794	3,175,345	6
Net Nonutility Property	2,694,925	2,755,413	
Investment in Municipality (123)	0	0	7
Other Investments (124)	335,802	339,266	8
Special Funds (125-128)	1,403,925	1,395,314	9
Total Other Property and Investments	4,434,652	4,489,993	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	131,033	101,142	10
Special Deposits (132-134)	0	0	11
Working Funds (135)	375	375	12
Temporary Cash Investments (136)	460,568	625,236	13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	392,978	355,194	15
Other Accounts Receivable (143)	168,266	75,573	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	34,108	17,692	18
Materials and Supplies (151-163)	108,240	103,005	19
Prepayments (165)	0	0	20
Interest and Dividends Receivable (171)	14,072	14,072	21
Accrued Utility Revenues (173)			22
Miscellaneous Current and Accrued Assets (174)			23
Total Current and Accrued Assets	1,309,640	1,292,289	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	73,076	78,536	24
Other Deferred Debits (182-186)	41,074	32,624	25
Total Deferred Debits	114,150	111,160	
Total Assets and Other Debits	12,976,686	12,736,369	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	183,690	183,690	26
Appropriated Earned Surplus (215)			27
Unappropriated Earned Surplus (216)	6,861,361	6,423,020	28
Total Proprietary Capital	7,045,051	6,606,710	
LONG-TERM DEBT			
Bonds (221-222)	4,690,000	4,900,000	29
Advances from Municipality (223)	0	0	30
Other Long-Term Debt (224)	0	0	31
Total Long-Term Debt	4,690,000	4,900,000	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	71	71	32
Accounts Payable (232)	273,790	254,928	33
Payables to Municipality (233)	22,110	19,274	34
Customer Deposits (235)			35
Taxes Accrued (236)	173,294	163,341	36
Interest Accrued (237)	38,863	40,404	37
Matured Long-Term Debt (239)			38
Matured Interest (240)			39
Tax Collections Payable (241)	3,908	3,560	40
Miscellaneous Current and Accrued Liabilities (242)			41
Total Current and Accrued Liabilities	512,036	481,578	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	42
Customer Advances for Construction (252)	10,289	10,289	43
Other Deferred Credits (253)	639,029	659,899	44
Total Deferred Credits	649,318	670,188	
OPERATING RESERVES			
Property Insurance Reserve (261)			45
Injuries and Damages Reserve (262)			46
Pensions and Benefits Reserve (263)	80,281	77,893	47
Miscellaneous Operating Reserves (265)			48
Total Operating Reserves	80,281	77,893	
Total Liabilities and Other Credits	12,976,686	12,736,369	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
First of Year:					
Total Utility Plant - First of Year	4,042,577	0	0	6,055,583	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
Plant Accounts:					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	3,123,100	0	0	5,440,320	2
Utility Plant in Service - Contributed Plant (101.2)	1,335,628	0	0	688,227	3
Utility Plant Purchased or Sold (102)					4
Utility Plant in Process of Reclassification (103)					5
Utility Plant Leased to Others (104)					6
Property Held for Future Use (105)					7
Completed Construction not Classified (106)					8
Construction Work in Progress (107)	4,182			0	9
Total Utility Plant	4,462,910	0	0	6,128,547	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (111.1)	697,465	0	0	2,195,361	10
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	273,436	0	0	306,951	11
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					12
Accumulated Provision for Depreciation of Property Held for Future Use (113)					13
Accumulated Provision for Amortization of Utility Plant in Service (114)					14
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					15
Accumulated Provision for Amortization of Property Held for Future Use (116)					16
Total Accumulated Provision	970,901	0	0	2,502,312	
Net Utility Plant	3,492,009	0	0	3,626,235	

**ACCUMULATED PROVISION FOR DEPRECIATION AND
AMORTIZATION OF UTILITY PLANT ON UTILITY PLANT
FINANCED BY UTILITY OPERATIONS OR BY THE MUNICIPALITY
(ACCT. 111.1)**

Depreciation Accruals (Credits) during the year (111.1):

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	Electric (c)	(d)	(e)	Total (f)	
Balance first of year (111.1)	633,938	2,087,172			2,721,110	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	74,635	153,961			228,596	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	4,495				4,495	6
Accruals charged other						7
accounts (specify):						8
Transportation Clearing	3,227	4,265			7,492	9
Salvage	158	2,020			2,178	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	82,515	160,246	0	0	242,761	16
Debits during year						17
Book cost of plant retired	17,496	39,726			57,222	18
Cost of removal	1,492	12,331			13,823	19
Other debits (specify):						20
					0	
					0	
					0	23
					0	24
Total debits	18,988	52,057	0	0	71,045	25
Balance end of year (111.1)	697,465	2,195,361	0	0	2,892,826	26

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT ON CONTRIBUTED PLANT IN SERVICE (ACCT. 111.2)

Depreciation Accruals (Credits) during the year (111.1):

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	Electric (c)	(d)	(e)	Total (f)	
Balance first of year (111.1)	249,685	284,438			534,123	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (426)	23,751	22,513			46,264	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	0	0			0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	23,751	22,513	0	0	46,264	16
Debits during year						17
Book cost of plant retired	0	0			0	18
Cost of removal	0	0			0	19
Other debits (specify):						20
					0	
					0	
					0	23
					0	24
Total debits	0	0	0	0	0	25
Balance end of year (111.1)	273,436	306,951	0	0	580,387	26

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	5,473,476	490		5,473,966	1
Other (specify):					
NEW DOORS ON GRIT BUILDING	6,991			6,991	2
NEW DIFFUSERS	17,532			17,532	3
NEW PICK-UP TRUCK	26,278			26,278	4
NEW PUMPS	6,277	34,244		40,521	5
NEW EQUIPMENT	3,911			3,911	6
RETIRE OLD DIFFUSERS	(27,365)			(27,365)	7
RETIRE OLD PUMPS	(9,202)		17,120	(26,322)	8
RETIRE OLD AIR MONITORING EQUIP	(7,514)			(7,514)	9
RETIRE OLD LAB EQUIPMENT	(12,817)			(12,817)	10
RETIRE OLD COMPUTER EQUIPMENT	(981)			(981)	11
RETIRE OLD CHLORINATION EQUIPMENT	(53,731)			(53,731)	12
RETIRE OLD STRUCTURES & IMPROV.	(2,484)			(2,484)	13
NEW LAB EQUIPMENT	5,378			5,378	14
UPGRADE TEACUP	13,400			13,400	15
UV DISINFECTION EQUIPMENT	46,033			46,033	16
ENERGY REDUCTION PROJECT	198,368			198,368	17
SPIRAL ASSEMBLY PROJECT	11,306	2,424	9,000	4,730	18
SCREENING ROOM PROJECT	80,788			80,788	19
SCADA EQUIPMENT	155,114	23,234		178,348	20
REPLACE PORTION OF ROOF		25,664	22,500	3,164	21
REPLACE BRIDGE TRACK RAILS & CAPS		17,051	8,525	8,526	22
CWIP-UPGRADE TO WWTP FOR BRIESS		26,999		26,999	23
Total Nonutility Property (121)	5,930,758	130,106	57,145	6,003,719	
Less accum. prov. depr. & amort. (122)	3,175,345	190,594	57,145	3,308,794	24
 Net Nonutility Property	 2,755,413	 (60,488)	 0	 2,694,925	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	0	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	0	
Balance end of year	0	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel (151)					0	0	1
Fuel stock expenses (152)					0	0	2
Plant mat. & oper. sup. (154)			82,787		82,787	80,202	3
Total Electric Utility					82,787	80,202	

Account	Total End of Year	Amount Prior Year	
Electric utility total	82,787	80,202	1
Water utility (154)	25,453	22,803	2
Sewer utility (154)		0	3
Heating utility (154)		0	4
Gas utility (154)		0	5
Merchandise (155)		0	6
Other materials & supplies (156)		0	7
Stores expense (163)		0	8
Total Materials and Supplies	108,240	103,005	

**UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT
(ACCTS. 181 AND 251)**

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
1997 BOND ISSUE	852	428	3,976	1
2002 BOND ISSUE	4,608	428	69,100	2
Total			73,076	
Unamortized premium on debt (251)				
NONE				3
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	183,690	1
Changes during year (explain):		
NONE		2
Balance end of year	<u><u>183,690</u></u>	

BONDS (ACCTS. 221 AND 222)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
1997 BOND ISSUE	09/03/1997	11/01/2014	5.65%	1,150,000	1
2002 BOND ISSUE	09/15/2002	11/01/2022	4.25%	3,540,000	2
Total Bonds (Account 221):				4,690,000	
Total Reacquired Bonds (Account 222)				0	3

Net amount of bonds outstanding December 31: 4,690,000

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Notes Payable (231)					
CUSTOMER DEPOSITS	01/01/2007	12/31/2007	4.90%	71	1
Total for Account 231				<u>71</u>	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	163,341	1
Accruals:		
Charged water department expense	78,202	2
Charged electric department expense	124,733	3
Charged sewer department expense	10,943	4
Other (explain):		
NONE		5
Total Accruals and other credits	213,878	
Taxes paid during year:		
County, state and local taxes	163,896	6
Social Security taxes	33,107	7
PSC Remainder Assessment	3,859	8
Other (explain):		
Gross Revenues License Fee Assessment	3,063	9
Total payments and other debits	203,925	
Balance end of year	173,294	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
NONE	0			0	1
1997 REVENUE BONDS	8,723	66,064	69,136	5,651	2
2002 REVENUE BONDS	31,676	178,619	177,092	33,203	3
Subtotal	40,399	244,683	246,228	38,854	
Advances from Municipality (223)					
None	0			0	4
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
NONE	0			0	5
Subtotal	0	0	0	0	
Notes Payable (231)					
CUSTOMER DEPOSITS	5	4		9	6
Subtotal	5	4	0	9	
Total	40,404	244,687	246,228	38,863	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
DEFERRED SPECIAL ASSESSMENTS	335,802	2
Total (Acct. 124):	335,802	
Sinking Funds (125):		
BOND RESERVE	482,539	3
BOND REDEMPTION	82,751	4
BOND CONSTRUCTION	352,190	5
WWTP REPLACEMENT	486,445	6
Total (Acct. 125):	1,403,925	
Depreciation Fund (126):		
NONE		7
Total (Acct. 126):	0	
Other Special Funds (128):		
NONE		8
Total (Acct. 128):	0	
Interest Special Deposits (132):		
NONE		9
Total (Acct. 132):	0	
Other Special Deposits (134):		
NONE		10
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE		11
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	67,113	12
Electric	325,865	13
Sewer (Regulated)		14
Other (specify):		
NONE		15
Total (Acct. 142):	392,978	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	55,891	16

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)		Balance End of Year (b)
Other Accounts Receivable (143):		
Merchandising, jobbing and contract work	112,375	17
Other (specify):		
NONE		18
Total (Acct. 143):	168,266	
Receivables from Municipality (145):		
DELINQUENT UTILITY BILLS ON PROPERTY TAX ROLL	24,463	19
PUBLIC FIRE PROTECTION TRUE-UP	9,645	20
Total (Acct. 145):	34,108	
Prepayments (165):		
NONE		21
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		22
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
STATE HIGHWAY 89 RE-CONSTRUCTION PROJECT	17,437	23
WATER MODEL STUDY	20,838	24
ELECTRIC SERVICE UPGRADE AT WASTEWATER TREATMENT PLANT	2,799	25
Total (Acct. 183):	41,074	
Clearing Accounts (184):		
NONE		26
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE		27
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
NONE		28
Total (Acct. 186):	0	
Payables to Municipality (233):		
BILLED GARBAGE CHARGES NOT YET COLLECTED	22,110	29
Total (Acct. 233):	22,110	
Other Deferred Credits (253):		
Regulatory Liability	301,065	30
PUBLIC BENEFITS PROGRAM	2,162	31
DEFERRED REVENUE	335,802	32
Total (Acct. 253):	639,029	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include contributed plant in service, property held for future use, or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service (101.1)	2,896,877	5,395,705	0	0	8,292,582	1
Materials and Supplies	24,128	81,494	0	0	105,622	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation (111.1)	665,701	2,141,266	0	0	2,806,967	4
Customer Advances for Construction					0	5
Regulatory Liability	138,872	171,600	0	0	310,472	6
					0	7
Average Net Rate Base	2,116,432	3,164,333	0	0	5,280,765	
Net Operating Income	61,623	162,230	0	0	223,853	8
Net Operating Income as a percent of Average Net Rate Base	2.91%	5.13%	N/A	N/A	4.24%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

NONE

**REGULATORY LIABILITY - PRE-2003 HISTORICAL
ACCUMULATED DEPRECIATION ON CONTRIBUTED UTILITY
PLANT (253)**

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Balance First of Year	143,080	176,800	0	0	319,880	1
Add credits during year:						
NONE					0	2
Deduct charges:						
Miscellaneous Amortization (425)	8,415	10,400	0	0	18,815	3
Other (specify):						
NONE					0	4
Balance End of Year	134,665	166,400	0	0	301,065	

FINANCIAL SECTION FOOTNOTES

Balance Sheet End-of-Year Account Balances (Page F-19)

Please explain amounts in Accounts 143, 145 and/or 233 in excess of \$10,000, providing a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

Acct. #233: Done

Acct. #143: Due From:

Waterloo Properties - \$91,142.26

J.G. Van Holten Co. - \$13,293.55

Acct. #145 - Done

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	412,218	411,125	1
Total Sales of Water	412,218	411,125	
Other Operating Revenues			
Forfeited Discounts (470)	2,105	1,686	2
Miscellaneous Service Revenues (471)	79	339	3
Rents from Water Property (472)	0	0	4
Interdepartmental Rents (473)	0	0	5
Other Water Revenues (474)	4,081	6,379	6
Total Other Operating Revenues	6,265	8,404	
Total Operating Revenues	418,483	419,529	
Operation and Maintenance Expenses			
Source of Supply Expense (600-617)	23,816	25,760	7
Pumping Expenses (620-633)	37,435	41,019	8
Water Treatment Expenses (640-652)	20,150	22,165	9
Transmission and Distribution Expenses (660-678)	50,473	36,268	10
Customer Accounts Expenses (901-905)	8,092	8,176	11
Sales Expenses (910)	0	0	12
Administrative and General Expenses (920-932)	65,427	67,887	13
Total Operation and Maintenance Expenses	205,393	201,275	
Other Operating Expenses			
Depreciation Expense (403)	74,635	59,893	14
Amortization Expense (404-407)		0	15
Taxes (408)	76,832	72,935	16
Total Other Operating Expenses	151,467	132,828	
Total Operating Expenses	356,860	334,103	
NET OPERATING INCOME	61,623	85,426	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	1,082	55,836	178,743	4
Commercial	145	20,530	51,478	5
Industrial	14	11,150	22,562	6
Total Metered Sales to General Customers (461)	1,241	87,516	252,783	
Private Fire Protection Service (462)	11		10,554	7
Public Fire Protection Service (463)	1		132,664	8
Other Sales to Public Authorities (464)	12	2,996	7,479	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)	1	2,661	5,604	11
Interdepartmental Sales (467)	1	1,265	3,134	12
Total Sales of Water	1,267	94,438	412,218	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
Portland Sanitary District	City limits	2,661	5,604
Total		2,661	5,604

1

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	132,664	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify): NONE		4
Total Public Fire Protection Service (463)	132,664	
Forfeited Discounts (470):		
Customer late payment charges	2,105	5
Other (specify): NONE		6
Total Forfeited Discounts (470)	2,105	
Miscellaneous Service Revenues (471):		
SERVICE RECONNECTIONS; MAINTENANCE	79	7
Total Miscellaneous Service Revenues (471)	79	
Rents from Water Property (472):		
NONE		8
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	1,387	10
Other (specify): BILLING SERVICES FOR CITY OF WATERLOO & PORTLAND SANITARY DISTRICT	4,745	11
MCKAY NURSERY REFUND	(2,051)	12
Total Other Water Revenues (474)	4,081	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
SOURCE OF SUPPLY EXPENSES			
Operation Supervision and Engineering (600)	11,436	13,634	1
Operation Labor and Expenses (601)	12,380	12,126	2
Purchased Water (602)		0	3
Miscellaneous Expenses (603)		0	4
Rents (604)		0	5
Maintenance Supervision and Engineering (610)		0	6
Maintenance of Structures and Improvements (611)		0	7
Maintenance of Collecting and Impounding Reservoirs (612)		0	8
Maintenance of Lake, River and Other Intakes (613)		0	9
Maintenance of Wells and Springs (614)		0	10
Maintenance of Infiltration Galleries and Tunnels (615)		0	11
Maintenance of Supply Mains (616)		0	12
Maintenance of Miscellaneous Water Source Plant (617)		0	13
Total Source of Supply Expenses	23,816	25,760	
PUMPING EXPENSES			
Operation Supervision and Engineering (620)		0	14
Fuel for Power Production (621)		0	15
Power Production Labor and Expenses (622)		0	16
Fuel or Power Purchased for Pumping (623)	14,295	13,898	17
Pumping Labor and Expenses (624)	18,347	16,583	18
Expenses Transferred--Credit (625)		0	19
Miscellaneous Expenses (626)	3,248	2,230	20
Rents (627)		0	21
Maintenance Supervision and Engineering (630)		0	22
Maintenance of Structures and Improvements (631)	174	1,856	23
Maintenance of Power Production Equipment (632)		0	24
Maintenance of Pumping Equipment (633)	1,371	6,452	25
Total Pumping Expenses	37,435	41,019	
WATER TREATMENT EXPENSES			
Operation Supervision and Engineering (640)		0	26
Chemicals (641)	2,936	7,659	27

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
WATER TREATMENT EXPENSES			
Operation Labor and Expenses (642)	16,415	14,291	28
Miscellaneous Expenses (643)	0	0	29
Rents (644)		0	30
Maintenance Supervision and Engineering (650)		0	31
Maintenance of Structures and Improvements (651)		0	32
Maintenance of Water Treatment Equipment (652)	799	215	33
Total Water Treatment Expenses	20,150	22,165	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Supervision and Engineering (660)		0	34
Storage Facilities Expenses (661)	667	1,753	35
Transmission and Distribution Lines Expenses (662)	13,465	6,435	36
Meter Expenses (663)	4,074	4,073	37
Customer Installations Expenses (664)	4,565	393	38
Miscellaneous Expenses (665)	1,172	335	39
Rents (666)		0	40
Maintenance Supervision and Engineering (670)		0	41
Maintenance of Structures and Improvements (671)		0	42
Maintenance of Distribution Reservoirs and Standpipes (672)		0	43
Maintenance of Transmission and Distribution Mains (673)	13,910	11,181	44
Maintenance of Fire Mains (674)		0	45
Maintenance of Services (675)	8,671	10,966	46
Maintenance of Meters (676)		228	47
Maintenance of Hydrants (677)	3,949	904	48
Maintenance of Miscellaneous Plant (678)		0	49
Total Transmission and Distribution Expenses	50,473	36,268	
CUSTOMER ACCOUNTS EXPENSES			
Supervision (901)		0	50
Meter Reading Labor (902)	2,595	2,741	51
Customer Records and Collection Expenses (903)	5,497	5,410	52
Uncollectible Accounts (904)		25	53

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
CUSTOMER ACCOUNTS EXPENSES			
Miscellaneous Customer Accounts Expenses (905)		0	54
Total Customer Accounts Expenses	8,092	8,176	
SALES EXPENSES			
Sales Expenses (910)		0	55
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	12,579	11,379	56
Office Supplies and Expenses (921)	6,365	6,458	57
Administrative Expenses Transferred--Credit (922)	3,356	8,172	58
Outside Services Employed (923)	4,397	12,666	59
Property Insurance (924)	2,689	879	60
Injuries and Damages (925)		2,665	61
Employee Pensions and Benefits (926)	33,261	31,086	62
Regulatory Commission Expenses (928)		0	63
Duplicate Charges--Credit (929)		0	64
Miscellaneous General Expenses (930)	4,942	8,957	65
Rents (931)		0	66
Maintenance of General Plant (932)	4,550	1,969	67
Total Administrative and General Expenses	65,427	67,887	
Total Operation and Maintenance Expenses	205,393	201,275	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	This Year (c)	Last Year (d)	
Property Tax Equivalent		69,611	65,877	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		1,369	1,246	2
Net property tax equivalent		68,242	64,631	
Social Security		8,243	8,018	3
PSC Remainder Assessment		347	286	4
Other (specify): NONE			0	5
Total tax expense		76,832	72,935	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service (total of utility financed and contributed plant), property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Jefferson				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.179215				3
County tax rate	mills		3.866926				4
Local tax rate	mills		8.738258				5
School tax rate	mills		9.352662				6
Voc. school tax rate	mills		1.266155				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		23.403216				10
Less: state credit	mills		1.575206				11
Net tax rate	mills		21.828010				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		8.738258				14
Combined School Tax Rate	mills		10.618817				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		19.357075				17
Total Tax Rate	mills		23.403216				18
Ratio of Local and School Tax to Total	dec.		0.827112				19
Total tax net of state credit	mills		21.828010				20
Net Local and School Tax Rate	mills		18.054204				21
Utility Plant, Jan. 1	\$	4,042,577	4,042,577				22
Materials & Supplies	\$	22,803	22,803				23
Subtotal	\$	4,065,380	4,065,380				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	4,065,380	4,065,380				26
Assessment Ratio	dec.		0.948420				27
Assessed Value	\$	3,855,688	3,855,688				28
Net Local & School Rate	mills		18.054204				29
Tax Equiv. Computed for Current Year	\$	69,611	69,611				30
Tax Equivalent per 1994 PSC Report	\$	28,330					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	69,611					34

WATER UTILITY PLANT IN SERVICE --Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	2,012		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	19,761		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	51,335		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	73,108	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	666,670		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	109,697	13,970	17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	2,086		20
Total Pumping Plant	778,453	13,970	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	4,726	9,472	23
Total Water Treatment Plant	4,726	9,472	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Utility or Municipality--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			2,012	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			19,761	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			51,335	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	73,108	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			666,670	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)	7,597	(3,464)	112,606	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			2,086	20
Total Pumping Plant	7,597	(3,464)	781,362	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			14,198	23
Total Water Treatment Plant	0	0	14,198	

WATER UTILITY PLANT IN SERVICE --Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	2,017		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	79,053		26
Transmission and Distribution Mains (343)	928,175	122,519	27
Fire Mains (344)	0		28
Services (345)	27,889	7,127	29
Meters (346)	159,648	13,876	30
Hydrants (348)	88,343	27,186	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	1,285,125	170,708	
GENERAL PLANT			
Land and Land Rights (389)	9,084		33
Structures and Improvements (390)	359,906		34
Office Furniture and Equipment (391)	858		35
Computer Equipment (391.1)	4,510	301	36
Transportation Equipment (392)	56,231		37
Stores Equipment (393)	7,433		38
Tools, Shop and Garage Equipment (394)	30,945		39
Laboratory Equipment (395)	2,042		40
Power Operated Equipment (396)	55,637		41
Communication Equipment (397)	1,481		42
SCADA Equipment (397.1)	0	278,955	43
Miscellaneous Equipment (398)	1,115		44
Other Tangible Property (399)	0		45
Total General Plant	529,242	279,256	
Total utility plant in service directly assignable	2,670,654	473,406	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	2,670,654	473,406	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Utility or Municipality--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			2,017 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			79,053 26
Transmission and Distribution Mains (343)	410		1,050,284 27
Fire Mains (344)			0 28
Services (345)	102		34,914 29
Meters (346)	6,768		166,756 30
Hydrants (348)	2,619		112,910 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	9,899	0	1,445,934
GENERAL PLANT			
Land and Land Rights (389)			9,084 33
Structures and Improvements (390)			359,906 34
Office Furniture and Equipment (391)			858 35
Computer Equipment (391.1)			4,811 36
Transportation Equipment (392)			56,231 37
Stores Equipment (393)			7,433 38
Tools, Shop and Garage Equipment (394)			30,945 39
Laboratory Equipment (395)			2,042 40
Power Operated Equipment (396)			55,637 41
Communication Equipment (397)			1,481 42
SCADA Equipment (397.1)			278,955 43
Miscellaneous Equipment (398)			1,115 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	808,498
Total utility plant in service directly assignable	17,496	(3,464)	3,123,100
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	17,496	(3,464)	3,123,100

WATER UTILITY PLANT IN SERVICE --Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	0		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	0	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	0		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	83,762		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	83,762	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	0		23
Total Water Treatment Plant	0	0	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Contributions--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Collecting and Impounding Reservoirs (312)			0 6
Lake, River and Other Intakes (313)			0 7
Wells and Springs (314)			0 8
Infiltration Galleries and Tunnels (315)			0 9
Supply Mains (316)			0 10
Other Water Source Plant (317)			0 11
Total Source of Supply Plant	0	0	0
PUMPING PLANT			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			0 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)		3,464	87,226 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			0 20
Total Pumping Plant	0	3,464	87,226
WATER TREATMENT PLANT			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			0 23
Total Water Treatment Plant	0	0	0

WATER UTILITY PLANT IN SERVICE --Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	4,033		26
Transmission and Distribution Mains (343)	634,053	185,283	27
Fire Mains (344)	0		28
Services (345)	265,460	34,076	29
Meters (346)	241		30
Hydrants (348)	93,821	24,768	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	997,608	244,127	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	0		35
Computer Equipment (391.1)	6,667		36
Transportation Equipment (392)	0		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	0		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	0		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
Total General Plant	6,667	0	
Total utility plant in service directly assignable	1,088,037	244,127	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	1,088,037	244,127	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Contributions--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			4,033 26
Transmission and Distribution Mains (343)			819,336 27
Fire Mains (344)			0 28
Services (345)			299,536 29
Meters (346)			241 30
Hydrants (348)			118,589 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	0	0	1,241,735
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			0 35
Computer Equipment (391.1)			6,667 36
Transportation Equipment (392)			0 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			0 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			0 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	6,667
Total utility plant in service directly assignable	0	3,464	1,335,628
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	0	3,464	1,335,628

ACCUMULATED PROVISION FOR DEPRECIATION - WATER
--Plant Financed by Utility or Municipality--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
 2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
SOURCE OF SUPPLY PLANT				
Structures and Improvements (311)	0			1
Collecting and Impounding Reservoirs (312)	0			2
Lake, River and Other Intakes (313)	0			3
Wells and Springs (314)	814	2.90%	573	4
Infiltration Galleries and Tunnels (315)	0			5
Supply Mains (316)	11,287	1.80%	924	6
Other Water Source Plant (317)	0			7
Total Source of Supply Plant	12,101		1,497	
PUMPING PLANT				
Structures and Improvements (321)	162,558	3.20%	21,333	8
Boiler Plant Equipment (322)	0			9
Other Power Production Equipment (323)	0			10
Steam Pumping Equipment (324)	0			11
Electric Pumping Equipment (325)	30,333	4.40%	4,967	12
Diesel Pumping Equipment (326)	0			13
Hydraulic Pumping Equipment (327)	0			14
Other Pumping Equipment (328)	2,086	4.40%		15
Total Pumping Plant	194,977		26,300	
WATER TREATMENT PLANT				
Structures and Improvements (331)	0			16
Water Treatment Equipment (332)	(773)	6.00%	568	17
Total Water Treatment Plant	(773)		568	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	0			18
Distribution Reservoirs and Standpipes (342)	59,745	1.90%	1,502	19
Transmission and Distribution Mains (343)	115,315	1.30%	12,860	20
Fire Mains (344)	0			21
Services (345)	3,477	2.90%	911	22
Meters (346)	69,642	5.50%	8,976	23
Hydrants (348)	19,860	2.20%	2,214	24

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)
--Plant Financed by Utility or Municipality--

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314					1,387	4
315					0	5
316					12,211	6
317					0	7
	0	0	0	0	13,598	
321					183,891	8
322					0	9
323					0	10
324					0	11
325	7,597				27,703	12
326					0	13
327					0	14
328					2,086	15
	7,597	0	0	0	213,680	
331					0	16
332					(205)	17
	0	0	0	0	(205)	
341					0	18
342					61,247	19
343	410				127,765	20
344					0	21
345	102	42			4,244	22
346	6,768		158		72,008	23
348	2,619	1,450			18,005	24

ACCUMULATED PROVISION FOR DEPRECIATION - WATER
--Plant Financed by Utility or Municipality--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
 2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
TRANSMISSION AND DISTRIBUTION PLANT				
Other Transmission and Distribution Plant (349)	0			25
Total Transmission and Distribution Plant	268,039		26,463	
GENERAL PLANT				
Structures and Improvements (390)	36,560	2.90%	10,437	26
Office Furniture and Equipment (391)	564	5.80%	50	27
Computer Equipment (391.1)	3,001	26.70%	666	28
Transportation Equipment (392)	56,231	13.30%		29
Stores Equipment (393)	645	5.80%	149	30
Tools, Shop and Garage Equipment (394)	30,944	5.80%		31
Laboratory Equipment (395)	0	5.80%		32
Power Operated Equipment (396)	30,735	7.50%	3,227	33
Communication Equipment (397)	779	9.20%	136	34
SCADA Equipment (397.1)	0	9.20%	12,832	35
Miscellaneous Equipment (398)	135	5.80%	32	36
Other Tangible Property (399)	0			37
Total General Plant	159,594		27,529	
Total accum. prov. directly assignable	633,938		82,357	
Common Utility Plant Allocated to Water Department	0			38
Total accum. prov. for depreciation	633,938		82,357	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)
--Plant Financed by Utility or Municipality--

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
349					0 25
	9,899	1,492	158	0	283,269
390					46,997 26
391					614 27
391.1					3,667 28
392					56,231 29
393					794 30
394					30,944 31
395					0 32
396					33,962 33
397					915 34
397.1					12,832 35
398					167 36
399					0 37
	0	0	0	0	187,123
	17,496	1,492	158	0	697,465
					0 38
	17,496	1,492	158	0	697,465

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

--Plant Financed by Contributions--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
 2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
SOURCE OF SUPPLY PLANT				
Structures and Improvements (311)	0			1
Collecting and Impounding Reservoirs (312)	0			2
Lake, River and Other Intakes (313)	0			3
Wells and Springs (314)	0			4
Infiltration Galleries and Tunnels (315)	0			5
Supply Mains (316)	0			6
Other Water Source Plant (317)	0			7
Total Source of Supply Plant	0		0	
PUMPING PLANT				
Structures and Improvements (321)	0			8
Boiler Plant Equipment (322)	0			9
Other Power Production Equipment (323)	0			10
Steam Pumping Equipment (324)	0			11
Electric Pumping Equipment (325)	26,966	4.40%	3,686	12
Diesel Pumping Equipment (326)	0			13
Hydraulic Pumping Equipment (327)	0			14
Other Pumping Equipment (328)	0			15
Total Pumping Plant	26,966		3,686	
WATER TREATMENT PLANT				
Structures and Improvements (331)	0			16
Water Treatment Equipment (332)	0			17
Total Water Treatment Plant	0		0	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	0			18
Distribution Reservoirs and Standpipes (342)	3,129	1.90%	77	19
Transmission and Distribution Mains (343)	88,618	1.30%	9,447	20
Fire Mains (344)	0			21
Services (345)	100,518	2.90%	8,192	22
Meters (346)	151	5.50%	13	23
Hydrants (348)	22,683	2.20%	2,336	24

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)
--Plant Financed by Contributions--

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
311					0 1
312					0 2
313					0 3
314					0 4
315					0 5
316					0 6
317					0 7
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
321					0 8
322					0 9
323					0 10
324					0 11
325					30,652 12
326					0 13
327					0 14
328					0 15
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>30,652</u>
331					0 16
332					0 17
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
341					0 18
342					3,206 19
343					98,065 20
344					0 21
345					108,710 22
346					164 23
348					25,019 24

ACCUMULATED PROVISION FOR DEPRECIATION - WATER
--Plant Financed by Contributions--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
 2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
TRANSMISSION AND DISTRIBUTION PLANT			
Other Transmission and Distribution Plant (349)	0		25
Total Transmission and Distribution Plant	215,099		20,065
GENERAL PLANT			
Structures and Improvements (390)	0		26
Office Furniture and Equipment (391)	0		27
Computer Equipment (391.1)	7,620	26.70%	28
Transportation Equipment (392)	0		29
Stores Equipment (393)	0		30
Tools, Shop and Garage Equipment (394)	0		31
Laboratory Equipment (395)	0		32
Power Operated Equipment (396)	0		33
Communication Equipment (397)	0		34
SCADA Equipment (397.1)	0		35
Miscellaneous Equipment (398)	0		36
Other Tangible Property (399)	0		37
Total General Plant	7,620		0
Total accum. prov. directly assignable	249,685		23,751
Common Utility Plant Allocated to Water Department	0		38
Total accum. prov. for depreciation	249,685		23,751

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)
--Plant Financed by Contributions--

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
349					0 25
	0	0	0	0	235,164
390					0 26
391					0 27
391.1					7,620 28
392					0 29
393					0 30
394					0 31
395					0 32
396					0 33
397					0 34
397.1					0 35
398					0 36
399					0 37
	0	0	0	0	7,620
	0	0	0	0	273,436
					0 38
	0	0	0	0	273,436

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Sources of Water Supply					
Month	Purchased Water Gallons (000's)	Surface Water Gallons (000's)	Ground Water Gallons (000's)	Total Gallons All Methods (000's)	
(a)	(b)	(c)	(d)	(e)	
January			9,293	9,293	1
February			9,270	9,270	2
March			9,665	9,665	3
April			9,269	9,269	4
May			9,774	9,774	5
June			10,714	10,714	6
July			11,286	11,286	7
August			9,792	9,792	8
September			9,385	9,385	9
October			8,909	8,909	10
November			8,582	8,582	11
December			8,190	8,190	12
Total annual pumpage	0	0	114,129	114,129	
Less: Water sold				94,438	13
Volume pumped but not sold				19,691	14
Volume sold as a percent of volume pumped				83%	15
Volume used for water production, water quality and system maintenance				156	16
Volume related to equipment/system malfunction				200	17
Non-utility volume NOT included in water sales				194	18
Total volume not sold but accounted for				550	19
Volume pumped but unaccounted for				19,141	20
Percent of water lost				17%	21
If more than 15%, indicate causes:					22
The meters at the three wells were tested on 11/5/2007. Two meters tested at 116%.					
If more than 15%, state what action has been taken to reduce water loss:					23
The two well meters were calibrated.					
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				615	24
Date of maximum: 3/27/2007					25
Cause of maximum:					26
unknown					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				115	27
Date of minimum: 11/15/2007					28
Total KWH used for pumping for the year				134,120	29
If water is purchased: Vendor Name:					30
Point of Delivery:					31

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
200 S. MONROE ST.	#1	172	10	468,000	Yes	1
600 LUM AVE.	#2	249	10	720,000	Yes	2
PORTER ST.	#4	250	20	800,000	Yes	3

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	BOOSTER PUMP #1	BOOSTER PUMP #2	BOOSTER PUMP #3	1
Location	600 LUM AVE.	600 LUM AVE.	600 LUM AVE.	2
Purpose	B	B	B	3
Destination	D	D	D	4
Pump Manufacturer	CRANE DEMING	CRANE DEMING	CRANE DEMING	5
Year Installed	1997	1997	1997	6
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	1,000	1,000	300	8
Pump Motor or Standby Engine Mfr	MARATHON	MARATHON	MARATHON	9 10
Year Installed	1997	1997	1997	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	40	40	20	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	BOOSTER PUMP #4	BOOSTER PUMP #5	WELL #1	14
Location	HIAWATHA TR.	HIAWATHA TR.	200 S. MONROE ST.	15
Purpose	B	B	P	16
Destination	D	D	D	17
Pump Manufacturer	PACO	PACO	GOULDS	18
Year Installed	1990	1990	1996	19
Type	CENTRIFUGAL	CENTRIFUGAL	VERTICAL TURBINE	20
Actual Capacity (gpm)	50	500	700	21
Pump Motor or Standby Engine Mfr	MARATHON	MARATHON	U. S. MOTOR	22 23
Year Installed	1990	1990	1996	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	5	20	50	26

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	WELL #2	WELL #4		1
Location	600 LUM AVE.	461 PORTER ST.		2
Purpose	P	P		3
Destination	D	D		4
Pump Manufacturer	FAIRBANKS	LAYNE & BOWL		5
Year Installed	1953	1968		6
Type	VERTICAL TURBINE	VERTICAL TURBINE		7
Actual Capacity (gpm)	475	725		8
Pump Motor or Standby Engine Mfr	U. S. MOTOR	U. S. MOTOR		10
Year Installed	1953	2005		11
Type	ELECTRIC	ELECTRIC		12
Horsepower	30	60		13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				22
Year Installed				23
Type				24
Horsepower				25
				26

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	INDIAN HILLS	SQUIRE ST.	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	ET	3
Year constructed	1967	1910	4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	5
Elevation difference in feet (See Headnote 3.)	100	165	6
Total capacity in gallons (actual)	1,000,000	100,000	7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID	9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	10
Filters, type (gravity, pressure, other, none)	NONE	NONE	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0000	0.0000	12
Is a corrosion control chemical used (yes, no)?	N	N	13
Is water fluoridated (yes, no)?	Y	Y	14

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	4.000	3,069	0	0	0	3,069	1
M	S	4.000	68	0	0	0	68	2
M	D	6.000	42,602	235	90	0	42,747	3
M	T	6.000	410	0	0	0	410	4
M	D	8.000	20,776	504	0	0	21,280	5
M	S	8.000	20	0	0	0	20	6
M	D	10.000	12,172	2,366	0	0	14,538	7
M	S	10.000	180	0	0	0	180	8
P	D	10.000	0	92			92	9
M	D	12.000	6,026	0	0	0	6,026	10
M	T	12.000	2,656	0	0	0	2,656	11
Total Within Municipality			87,979	3,197	90	0	91,086	
Total Utility			87,979	3,197	90	0	91,086	

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
L	0.625	160	0	1	0	159	4	1
M	0.750	466	0	1	0	465		2
M	1.000	437	48	0	0	485		3
M	1.250	5	0	0	0	5		4
M	1.500	18	0	0	0	18	1	5
M	2.000	17	7	0	0	24	2	6
M	3.000	4	0	0	0	4		7
M	4.000	9	0	0	0	9		8
M	6.000	11	0	0	0	11		9
Total Utility		1,127	55	2	0	1,180	7	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	859	36	70	0	825	92	1
0.750	474	0	14	0	460	32	2
1.000	88	0	0	0	88	0	3
1.500	26	0	0	0	26	0	4
2.000	26	0	0	0	26	0	5
3.000	10	2	1	0	11	8	6
4.000	6	2	1	0	7	6	7
6.000	1	0	0	0	1	1	8
8.000	6	0	2	0	4	4	9
Total:	1,496	40	88	0	1,448	143	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	684	59	1	2	3	76	825	1
0.750	357	26	2	0	0	75	460	2
1.000	41	25	1	3	0	18	88	3
1.500	0	16	3	1	0	6	26	4
2.000	0	11	2	4	1	8	26	5
3.000	0	2	2	1	2	4	11	6
4.000	0	1	1	1	0	4	7	7
6.000	0	0	1	0	0	0	1	8
8.000	0	0	1	0	3	0	4	9
Total:	1,082	140	14	12	9	191	1,448	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	164	18	2		180	2
Total Fire Hydrants	164	18	2	0	180	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year.

Number of hydrants operated during year:	95
Number of distribution system valves end of year:	418
Number of distribution valves operated during year:	50

WATER OPERATING SECTION FOOTNOTES

Water Utility Plant in Service --Plant Financed by Utility or Municipality-- (Page W-08)

If Additions for Accounts OTHER than 316, 343, 345, 346 and 348 exceed \$100,000, please explain.
If applicable, provide construction authorization.

Acct. #397.1 - SCADA Equipment was added to the three wells, the water tower, and the reservoir.

If Adjustments for any account are nonzero, please explain.

Acct. #325 - Adjustment is for the booster pump special assessments.

Water Utility Plant in Service --Plant Financed by Contributions-- (Page W-10)

If Adjustments for any account are nonzero, please explain.

Acct. #325 - Adjustment is for booster pump special assessments.

Accumulated Provision for Depreciation - Water --Plant Financed by Utility or Municipality-- (Page W-12)

If End of Year Balance is less than zero, please explain.

Acct. #332 has had a negative balance since 1996 when plant retired at cost was greater than the acc. prov. for depr. balance.

Accumulated Provision for Depreciation - Water --Plant Financed by Contributions-- (Page W-14)

If Accumulated Depreciation End of Year Balance is greater than the equivalent Plant in Service (Financed by Contributions) EOY Balance, please explain.

Acct. #391.1 is fully depreciated and the acc. depr. will be corrected in 2008.

Water Mains (Page W-21)

If Added During Year column total is greater than zero, please explain financing following the criteria listed in the schedule headnote No. 5.

The following mains were financed by the subdivison developer:

- 336' - 10" main
- 452' - 8" main
- 180' - 6" main
- 92' - 10" plastic main

The following mains were financed by TID#1:

- 1940' - 10" main
- 52' - 8" main
- 55' - 6" main

90' of 10" main was financed by the Utility.

WATER OPERATING SECTION FOOTNOTES

Water Services (Page W-22)

If net additions are greater than zero, please explain financing by following criteria listed in schedule headnote No. 3.

The following new services were financed by the subdivision developer:

42 - 1" copper services

7 - 2" copper services

The following new services were financed by TID #1:

5 - 1" copper services

One new 1" copper service was financed by the Utility.

Meters (Page W-23)

Explain program for replacing or testing meters 1" or smaller.

The testing of smaller meters is done every eight years or as needed.

Ss. PSC 185.83(2) states "Station meters shall be maintained to ensure reasonable accuracy and shall have the accuracy checked at least once every 2 years." Are all station meters being tested every two years? Answer yes or no. If no, please explain.

The station meters were tested by an outside firm in 2007.

ELECTRIC OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Electricity			
Sales of Electricity (440-448)	3,425,292	3,206,168	1
Total Sales of Electricity	3,425,292	3,206,168	
Other Operating Revenues			
Forfeited Discounts (450)	11,217	5,724	2
Miscellaneous Service Revenues (451)	2,033	890	3
Sales of Water and Water Power (453)	0	0	4
Rent from Electric Property (454)	2,584	3,638	5
Interdepartmental Rents (455)	0	0	6
Other Electric Revenues (456)	1,638	669	7
Total Other Operating Revenues	17,472	10,921	
Total Operating Revenues	3,442,764	3,217,089	
Operation and Maintenance Expenses			
Power Production Expenses (500-557)	2,647,200	2,383,027	8
Transmission Expenses (560-573)	0	0	9
Distribution Expenses (580-598)	121,873	125,890	10
Customer Accounts Expenses (901-905)	45,664	45,483	11
Sales Expenses (911-916)	2,780	1,946	12
Administrative and General Expenses (920-932)	184,323	169,695	13
Total Operation and Maintenance Expenses	3,001,840	2,726,041	
Other Expenses			
Depreciation Expense (403)	153,961	151,042	14
Amortization Expense (404-407)		0	15
Taxes (408)	124,733	117,848	16
Total Other Expenses	278,694	268,890	
Total Operating Expenses	3,280,534	2,994,931	
NET OPERATING INCOME	162,230	222,158	

OTHER OPERATING REVENUES (ELECTRIC)

1. Report revenues relating to each account and fully describe each item using other than the account title.
 2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.

Particulars (a)	Amount (b)	
Forfeited Discounts (450):		
Customer late payment charges	11,217	1
Other (specify):		
NONE		2
Total Forfeited Discounts (450)	11,217	
Miscellaneous Service Revenues (451):		
FEES FOR RECONNECTING & CHANGING SERVICES	2,033	3
Total Miscellaneous Service Revenues (451)	2,033	
Sales of Water and Water Power (453):		
NONE		4
Total Sales of Water and Water Power (453)	0	
Rent from Electric Property (454):		
AIR COMPRESSOR RENTAL; POLE RENTAL	2,584	5
Total Rent from Electric Property (454)	2,584	
Interdepartmental Rents (455):		
NONE		6
Total Interdepartmental Rents (455)	0	
Other Electric Revenues (456):		
SALES TAX DISCOUNT; SALES OF MATERIAL	1,638	7
Total Other Electric Revenues (456)	1,638	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)
POWER PRODUCTION EXPENSES		
STEAM POWER GENERATION EXPENSES		
Operation Supervision and Engineering (500)	0	1
Fuel (501)	0	2
Steam Expenses (502)	0	3
Steam from Other Sources (503)	0	4
Steam Transferred -- Credit (504)	0	5
Electric Expenses (505)	0	6
Miscellaneous Steam Power Expenses (506)	0	7
Rents (507)	0	8
Maintenance Supervision and Engineering (510)	0	9
Maintenance of Structures (511)	0	10
Maintenance of Boiler Plant (512)	0	11
Maintenance of Electric Plant (513)	0	12
Maintenance of Miscellaneous Steam Plant (514)	0	13
Total Steam Power Generation Expenses	0	0
HYDRAULIC POWER GENERATION EXPENSES		
Operation Supervision and Engineering (535)	0	14
Water for Power (536)	0	15
Hydraulic Expenses (537)	0	16
Electric Expenses (538)	0	17
Miscellaneous Hydraulic Power Generation Expenses (539)	0	18
Rents (540)	0	19
Maintenance Supervision and Engineering (541)	0	20
Maintenance of Structures (542)	0	21
Maintenance of Reservoirs, Dams and Waterways (543)	0	22
Maintenance of Electric Plant (544)	0	23
Maintenance of Miscellaneous Hydraulic Plant (545)	0	24
Total Hydraulic Power Generation Expenses	0	0
OTHER POWER GENERATION EXPENSES		
Operation Supervision and Engineering (546)	0	25
Fuel (547)	0	26
Generation Expenses (548)	0	27

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
POWER PRODUCTION EXPENSES			
OTHER POWER GENERATION EXPENSES			
Miscellaneous Other Power Generation Expenses (549)	0		28
Rents (550)	0		29
Maintenance Supervision and Engineering (551)	0		30
Maintenance of Structures (552)	0		31
Maintenance of Generating and Electric Plant (553)	0		32
Maintenance of Miscellaneous Other Power Generating Plant (554)	0		33
Total Other Power Generation Expenses	0	0	
OTHER POWER SUPPLY EXPENSES			
Purchased Power (555)	2,647,200	2,383,027	34
System Control and Load Dispatching (556)	0		35
Other Expenses (557)	0		36
Total Other Power Supply Expenses	2,647,200	2,383,027	
Total Power Production Expenses	2,647,200	2,383,027	
TRANSMISSION EXPENSES			
Operation Supervision and Engineering (560)	0		37
Load Dispatching (561)	0		38
Station Expenses (562)	0		39
Overhead Line Expenses (563)	0		40
Underground Line Expenses (564)	0		41
Miscellaneous Transmission Expenses (566)	0		42
Rents (567)	0		43
Maintenance Supervision and Engineering (568)	0		44
Maintenance of Structures (569)	0		45
Maintenance of Station Equipment (570)	0		46
Maintenance of Overhead Lines (571)	0		47
Maintenance of Underground Lines (572)	0		48
Maintenance of Miscellaneous Transmission Plant (573)	0		49
Total Transmission Expenses	0	0	
DISTRIBUTION EXPENSES			
Operation Supervision and Engineering (580)	0		50

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
DISTRIBUTION EXPENSES			
Load Dispatching (581)		0	51
Station Expenses (582)	20,242	22,559	52
Overhead Line Expenses (583)	24,228	37,841	53
Underground Line Expenses (584)	13,847	8,218	54
Street Lighting and Signal System Expenses (585)	5,168	6,417	55
Meter Expenses (586)	7,515	4,372	56
Customer Installations Expenses (587)		0	57
Miscellaneous Distribution Expenses (588)	15,360	10,256	58
Rents (589)		0	59
Maintenance Supervision and Engineering (590)	18,626	16,828	60
Maintenance of Structures (591)		0	61
Maintenance of Station Equipment (592)		0	62
Maintenance of Overhead Lines (593)	16,110	13,266	63
Maintenance of Underground Lines (594)		165	64
Maintenance of Line Transformers (595)		2,900	65
Maintenance of Street Lighting and Signal Systems (596)	777	3,068	66
Maintenance of Meters (597)		0	67
Maintenance of Miscellaneous Distribution Plant (598)		0	68
Total Distribution Expenses	121,873	125,890	
CUSTOMER ACCOUNTS EXPENSES			
Supervision (901)		0	69
Meter Reading Expenses (902)	14,987	15,589	70
Customer Records and Collection Expenses (903)	30,677	29,731	71
Uncollectible Accounts (904)		163	72
Miscellaneous Customer Accounts Expenses (905)		0	73
Total Customer Accounts Expenses	45,664	45,483	
SALES EXPENSES			
Supervision (911)		0	74
Demonstrating and Selling Expenses (912)		0	75
Advertising Expenses (913)	2,780	1,946	76

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
SALES EXPENSES			
Miscellaneous Sales Expenses (916)		0	77
Total Sales Expenses	2,780	1,946	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	31,264	27,599	78
Office Supplies and Expenses (921)	29,917	29,777	79
Administrative Expenses Transferred -- Credit (922)	31,011	34,378	80
Outside Services Employed (923)	22,655	24,282	81
Property Insurance (924)	13,652	4,462	82
Injuries and Damages (925)	(2,138)	14,243	83
Employee Pensions and Benefits (926)	69,316	59,628	84
Regulatory Commission Expenses (928)		10	85
Duplicate Charges -- Credit (929)		0	86
Miscellaneous General Expenses (930)	32,322	25,814	87
Rents (931)		0	88
Maintenance of General Plant (932)	18,346	18,258	89
Total Administrative and General Expenses	184,323	169,695	
Total Operation and Maintenance Expenses	3,001,840	2,726,041	

TAXES (ACCT. 408 - ELECTRIC)

When allocation of taxes is made between departments, explain method used.

Description of Tax (a)	Method Used to Allocate Between Departments (b)	This Year (c)	Last Year (d)	
Property Tax Equivalent		104,238	98,019	1
Social Security		13,921	13,367	2
Wisconsin Gross Receipts Tax		3,063	3,567	3
PSC Remainder Assessment		3,511	2,895	4
Other (specify): NONE			0	5
Total tax expense		<u>124,733</u>	<u>117,848</u>	

PROPERTY TAX EQUIVALENT (ELECTRIC)

1. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
2. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
3. The utility plant balance first of year should include the gross book values of plant in service (total of utility financed and contributed plant), property held for future use and construction work in progress.
4. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
5. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
6. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Jefferson				1
SUMMARY OF TAX RATES							
State tax rate	mills		0.179215				2
County tax rate	mills		3.866926				3
Local tax rate	mills		8.738258				4
School tax rate	mills		9.352662				5
Voc. school tax rate	mills		1.266155				6
Other tax rate - Local	mills		0.000000				7
Other tax rate - Non-Local	mills		0.000000				8
Total tax rate	mills		23.403216				9
Less: state credit	mills		1.575206				10
Net tax rate	mills		21.828010				11
PROPERTY TAX EQUIVALENT CALCULATION							
Local Tax Rate	mills		8.738258				12
Combined School Tax Rate	mills		10.618817				13
Other Tax Rate - Local	mills		0.000000				14
Total Local & School Tax	mills		19.357075				15
Total Tax Rate	mills		23.403216				16
Ratio of Local and School Tax to Total	dec.		0.827112				17
Total tax net of state credit	mills		21.828010				18
Net Local and School Tax Rate	mills		18.054204				19
Utility Plant, Jan. 1	\$	6,055,583	6,055,583				20
Materials & Supplies	\$	80,202	80,202				21
Subtotal	\$	6,135,785	6,135,785				22
Less: Plant Outside Limits	\$	48,167	48,167				23
Taxable Assets	\$	6,087,618	6,087,618				24
Assessment Ratio	dec.		0.948420				25
Assessed Value	\$	5,773,619	5,773,619				26
Net Local & School Rate	mills		18.054204				27
Tax Equiv. Computed for Current Year	\$	104,238	104,238				28
Tax Equivalent per 1994 PSC Report	\$	49,526					29
Any lower tax equivalent as authorized by municipality (see note 5)	\$						30
Tax equiv. for current year (see note 5)	\$	104,238					31

ELECTRIC UTILITY PLANT IN SERVICE --Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
STEAM PRODUCTION PLANT			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Boiler Plant Equipment (312)	0		6
Engines and Engine Driven Generators (313)	0		7
Turbogenerator Units (314)	0		8
Accessory Electric Equipment (315)	0		9
Miscellaneous Power Plant Equipment (316)	0		10
Total Steam Production Plant	0	0	
HYDRAULIC PRODUCTION PLANT			
Land and Land Rights (330)	0		11
Structures and Improvements (331)	0		12
Reservoirs, Dams and Waterways (332)	0		13
Water Wheels, Turbines and Generators (333)	0		14
Accessory Electric Equipment (334)	0		15
Miscellaneous Power Plant Equipment (335)	0		16
Roads, Railroads and Bridges (336)	0		17
Total Hydraulic Production Plant	0	0	
OTHER PRODUCTION PLANT			
Land and Land Rights (340)	0		18
Structures and Improvements (341)	0		19
Fuel Holders, Producers and Accessories (342)	0		20
Prime Movers (343)	0		21
Generators (344)	0		22
Accessory Electric Equipment (345)	0		23
Miscellaneous Power Plant Equipment (346)	0		24
Total Other Production Plant	0	0	

ELECTRIC UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Utility or Municipality--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
STEAM PRODUCTION PLANT			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Boiler Plant Equipment (312)			0 6
Engines and Engine Driven Generators (313)			0 7
Turbogenerator Units (314)			0 8
Accessory Electric Equipment (315)			0 9
Miscellaneous Power Plant Equipment (316)			0 10
Total Steam Production Plant	0	0	0
HYDRAULIC PRODUCTION PLANT			
Land and Land Rights (330)			0 11
Structures and Improvements (331)			0 12
Reservoirs, Dams and Waterways (332)			0 13
Water Wheels, Turbines and Generators (333)			0 14
Accessory Electric Equipment (334)			0 15
Miscellaneous Power Plant Equipment (335)			0 16
Roads, Railroads and Bridges (336)			0 17
Total Hydraulic Production Plant	0	0	0
OTHER PRODUCTION PLANT			
Land and Land Rights (340)			0 18
Structures and Improvements (341)			0 19
Fuel Holders, Producers and Accessories (342)			0 20
Prime Movers (343)			0 21
Generators (344)			0 22
Accessory Electric Equipment (345)			0 23
Miscellaneous Power Plant Equipment (346)			0 24
Total Other Production Plant	0	0	0

ELECTRIC UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

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4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION PLANT			
Land and Land Rights (350)	0		25
Structures and Improvements (352)	0		26
Station Equipment (353)	0		27
Towers and Fixtures (354)	0		28
Poles and Fixtures (355)	0		29
Overhead Conductors and Devices (356)	0		30
Underground Conduit (357)	0		31
Underground Conductors and Devices (358)	75,271		32
Roads and Trails (359)	0		33
Total Transmission Plant	75,271	0	
DISTRIBUTION PLANT			
Land and Land Rights (360)	940		34
Structures and Improvements (361)	4,926		35
Station Equipment (362)	1,105,297		36
Storage Battery Equipment (363)	0		37
Poles, Towers and Fixtures (364)	202,524	35,560	38
Overhead Conductors and Devices (365)	252,995	34,393	39
Underground Conduit (366)	6,837	1,957	40
Underground Conductors and Devices (367)	126,060	12,014	41
Line Transformers (368)	634,829	15,219	42
Services (369)	207,496	16,932	43
Meters (370)	168,410	11,350	44
Installations on Customers' Premises (371)	0		45
Leased Property on Customers' Premises (372)	0		46
Street Lighting and Signal Systems (373)	148,595		47
Total Distribution Plant	2,858,909	127,425	
GENERAL PLANT			
Land and Land Rights (389)	150,790		48
Structures and Improvements (390)	1,850,802		49
Office Furniture and Equipment (391)	17,592		50
Computer Equipment (391.1)	25,775	1,531	51
Transportation Equipment (392)	199,555		52
Stores Equipment (393)	13,604		53
Tools, Shop and Garage Equipment (394)	60,002		54

ELECTRIC UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Utility or Municipality--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION PLANT			
Land and Land Rights (350)			0 25
Structures and Improvements (352)			0 26
Station Equipment (353)			0 27
Towers and Fixtures (354)			0 28
Poles and Fixtures (355)			0 29
Overhead Conductors and Devices (356)			0 30
Underground Conduit (357)			0 31
Underground Conductors and Devices (358)		(75,271)	0 32
Roads and Trails (359)			0 33
Total Transmission Plant	0	(75,271)	0
DISTRIBUTION PLANT			
Land and Land Rights (360)			940 34
Structures and Improvements (361)			4,926 35
Station Equipment (362)			1,105,297 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)	3,502		234,582 38
Overhead Conductors and Devices (365)	1,800	(4,890)	280,698 39
Underground Conduit (366)			8,794 40
Underground Conductors and Devices (367)		75,271	213,345 41
Line Transformers (368)	19,686		630,362 42
Services (369)	2,770	4,890	226,548 43
Meters (370)	11,126		168,634 44
Installations on Customers' Premises (371)			0 45
Leased Property on Customers' Premises (372)			0 46
Street Lighting and Signal Systems (373)	842		147,753 47
Total Distribution Plant	39,726	75,271	3,021,879
GENERAL PLANT			
Land and Land Rights (389)			150,790 48
Structures and Improvements (390)			1,850,802 49
Office Furniture and Equipment (391)			17,592 50
Computer Equipment (391.1)			27,306 51
Transportation Equipment (392)			199,555 52
Stores Equipment (393)			13,604 53
Tools, Shop and Garage Equipment (394)			60,002 54

ELECTRIC UTILITY PLANT IN SERVICE
--Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
GENERAL PLANT			
Laboratory Equipment (395)	5,350		55
Power Operated Equipment (396)	82,100		56
Communication Equipment (397)	7,841		57
Miscellaneous Equipment (398)	3,499		58
Other Tangible Property (399)	0		59
Total General Plant	2,416,910	1,531	
Total utility plant in service directly assignable	5,351,090	128,956	
Common Utility Plant Allocated to Electric Department	0		60
Total utility plant in service	5,351,090	128,956	

ELECTRIC UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Utility or Municipality--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
GENERAL PLANT			
Laboratory Equipment (395)			5,350 55
Power Operated Equipment (396)			82,100 56
Communication Equipment (397)			7,841 57
Miscellaneous Equipment (398)			3,499 58
Other Tangible Property (399)			0 59
Total General Plant	0	0	2,418,441
Total utility plant in service directly assignable	39,726	0	5,440,320
Common Utility Plant Allocated to Electric Department			0 60
Total utility plant in service	39,726	0	5,440,320

ELECTRIC UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
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3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
STEAM PRODUCTION PLANT			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Boiler Plant Equipment (312)	0		6
Engines and Engine Driven Generators (313)	0		7
Turbogenerator Units (314)	0		8
Accessory Electric Equipment (315)	0		9
Miscellaneous Power Plant Equipment (316)	0		10
Total Steam Production Plant	0	0	
HYDRAULIC PRODUCTION PLANT			
Land and Land Rights (330)	0		11
Structures and Improvements (331)	0		12
Reservoirs, Dams and Waterways (332)	0		13
Water Wheels, Turbines and Generators (333)	0		14
Accessory Electric Equipment (334)	0		15
Miscellaneous Power Plant Equipment (335)	0		16
Roads, Railroads and Bridges (336)	0		17
Total Hydraulic Production Plant	0	0	
OTHER PRODUCTION PLANT			
Land and Land Rights (340)	0		18
Structures and Improvements (341)	0		19
Fuel Holders, Producers and Accessories (342)	0		20
Prime Movers (343)	0		21
Generators (344)	0		22
Accessory Electric Equipment (345)	0		23
Miscellaneous Power Plant Equipment (346)	0		24
Total Other Production Plant	0	0	

ELECTRIC UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Contributions--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
STEAM PRODUCTION PLANT			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Boiler Plant Equipment (312)			0 6
Engines and Engine Driven Generators (313)			0 7
Turbogenerator Units (314)			0 8
Accessory Electric Equipment (315)			0 9
Miscellaneous Power Plant Equipment (316)			0 10
Total Steam Production Plant	0	0	0
HYDRAULIC PRODUCTION PLANT			
Land and Land Rights (330)			0 11
Structures and Improvements (331)			0 12
Reservoirs, Dams and Waterways (332)			0 13
Water Wheels, Turbines and Generators (333)			0 14
Accessory Electric Equipment (334)			0 15
Miscellaneous Power Plant Equipment (335)			0 16
Roads, Railroads and Bridges (336)			0 17
Total Hydraulic Production Plant	0	0	0
OTHER PRODUCTION PLANT			
Land and Land Rights (340)			0 18
Structures and Improvements (341)			0 19
Fuel Holders, Producers and Accessories (342)			0 20
Prime Movers (343)			0 21
Generators (344)			0 22
Accessory Electric Equipment (345)			0 23
Miscellaneous Power Plant Equipment (346)			0 24
Total Other Production Plant	0	0	0

ELECTRIC UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
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3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION PLANT			
Land and Land Rights (350)	0		25
Structures and Improvements (352)	0		26
Station Equipment (353)	0		27
Towers and Fixtures (354)	0		28
Poles and Fixtures (355)	0		29
Overhead Conductors and Devices (356)	0		30
Underground Conduit (357)	0		31
Underground Conductors and Devices (358)	0		32
Roads and Trails (359)	0		33
Total Transmission Plant	0	0	
DISTRIBUTION PLANT			
Land and Land Rights (360)	0		34
Structures and Improvements (361)	0		35
Station Equipment (362)	100,373		36
Storage Battery Equipment (363)	0		37
Poles, Towers and Fixtures (364)	11,890	1,692	38
Overhead Conductors and Devices (365)	20,779	3,173	39
Underground Conduit (366)	381	4,047	40
Underground Conductors and Devices (367)	300,001	71,295	41
Line Transformers (368)	5,978	21,210	42
Services (369)	108,975	1,337	43
Meters (370)	0		44
Installations on Customers' Premises (371)	0		45
Leased Property on Customers' Premises (372)	0		46
Street Lighting and Signal Systems (373)	13,055	17,374	47
Total Distribution Plant	561,432	120,128	
GENERAL PLANT			
Land and Land Rights (389)	0		48
Structures and Improvements (390)	0		49
Office Furniture and Equipment (391)	0		50
Computer Equipment (391.1)	6,667		51
Transportation Equipment (392)	0		52
Stores Equipment (393)	0		53
Tools, Shop and Garage Equipment (394)	0		54

ELECTRIC UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Contributions--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION PLANT			
Land and Land Rights (350)			0 25
Structures and Improvements (352)			0 26
Station Equipment (353)			0 27
Towers and Fixtures (354)			0 28
Poles and Fixtures (355)			0 29
Overhead Conductors and Devices (356)			0 30
Underground Conduit (357)			0 31
Underground Conductors and Devices (358)			0 32
Roads and Trails (359)			0 33
Total Transmission Plant	0	0	0
DISTRIBUTION PLANT			
Land and Land Rights (360)			0 34
Structures and Improvements (361)			0 35
Station Equipment (362)			100,373 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)			13,582 38
Overhead Conductors and Devices (365)			23,952 39
Underground Conduit (366)			4,428 40
Underground Conductors and Devices (367)			371,296 41
Line Transformers (368)			27,188 42
Services (369)			110,312 43
Meters (370)			0 44
Installations on Customers' Premises (371)			0 45
Leased Property on Customers' Premises (372)			0 46
Street Lighting and Signal Systems (373)			30,429 47
Total Distribution Plant	0	0	681,560
GENERAL PLANT			
Land and Land Rights (389)			0 48
Structures and Improvements (390)			0 49
Office Furniture and Equipment (391)			0 50
Computer Equipment (391.1)			6,667 51
Transportation Equipment (392)			0 52
Stores Equipment (393)			0 53
Tools, Shop and Garage Equipment (394)			0 54

ELECTRIC UTILITY PLANT IN SERVICE --Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
GENERAL PLANT			
Laboratory Equipment (395)	0		55
Power Operated Equipment (396)	0		56
Communication Equipment (397)	0		57
Miscellaneous Equipment (398)	0		58
Other Tangible Property (399)	0		59
Total General Plant	6,667	0	
Total utility plant in service directly assignable	568,099	120,128	
Common Utility Plant Allocated to Electric Department	0		60
Total utility plant in service	568,099	120,128	

ELECTRIC UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Contributions--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
GENERAL PLANT			
Laboratory Equipment (395)			0 55
Power Operated Equipment (396)			0 56
Communication Equipment (397)			0 57
Miscellaneous Equipment (398)			0 58
Other Tangible Property (399)			0 59
Total General Plant	0	0	6,667
Total utility plant in service directly assignable	0	0	688,227
Common Utility Plant Allocated to Electric Department			0 60
Total utility plant in service	0	0	688,227

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC
--Plant Financed by Utility or Municipality--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
STEAM PRODUCTION PLANT			
Structures and Improvements (311)	0		1
Boiler Plant Equipment (312)	0		2
Engines and Engine Driven Generators (313)	0		3
Turbogenerator Units (314)	0		4
Accessory Electric Equipment (315)	0		5
Miscellaneous Power Plant Equipment (316)	0		6
Total Steam Production Plant	0		0
HYDRAULIC PRODUCTION PLANT			
Structures and Improvements (331)	0		7
Reservoirs, Dams and Waterways (332)	0		8
Water Wheels, Turbines and Generators (333)	0		9
Accessory Electric Equipment (334)	0		10
Miscellaneous Power Plant Equipment (335)	0		11
Roads, Railroads and Bridges (336)	0		12
Total Hydraulic Production Plant	0		0
OTHER PRODUCTION PLANT			
Structures and Improvements (341)	0		13
Fuel Holders, Producers and Accessories (342)	0		14
Prime Movers (343)	0		15
Generators (344)	0		16
Accessory Electric Equipment (345)	0		17
Miscellaneous Power Plant Equipment (346)	0		18
Total Other Production Plant	0		0
TRANSMISSION PLANT			
Structures and Improvements (352)	0		19
Station Equipment (353)	0		20
Towers and Fixtures (354)	0		21
Poles and Fixtures (355)	0		22
Overhead Conductors and Devices (356)	0		23
Underground Conduit (357)	0		24
Underground Conductors and Devices (358)	53,523	3.33%	25

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)
--Plant Financed by Utility or Municipality--

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
311					0 1
312					0 2
313					0 3
314					0 4
315					0 5
316					0 6
	0	0	0	0	0
331					0 7
332					0 8
333					0 9
334					0 10
335					0 11
336					0 12
	0	0	0	0	0
341					0 13
342					0 14
343					0 15
344					0 16
345					0 17
346					0 18
	0	0	0	0	0
352					0 19
353					0 20
354					0 21
355					0 22
356					0 23
357					0 24
358				(53,523)	0 25

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC
--Plant Financed by Utility or Municipality--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
 2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
TRANSMISSION PLANT				
Roads and Trails (359)	0			26
Total Transmission Plant	53,523		0	
DISTRIBUTION PLANT				
Structures and Improvements (361)	1,991	3.00%	148	27
Station Equipment (362)	582,443	3.33%	36,806	28
Storage Battery Equipment (363)	0			29
Poles, Towers and Fixtures (364)	136,364	4.00%	8,742	30
Overhead Conductors and Devices (365)	142,512	3.00%	7,932	31
Underground Conduit (366)	3,095	2.50%	195	32
Underground Conductors and Devices (367)	45,202	3.33%	6,904	33
Line Transformers (368)	239,780	3.00%	18,978	34
Services (369)	124,872	4.50%	9,876	35
Meters (370)	113,986	3.33%	5,612	36
Installations on Customers' Premises (371)	0			37
Leased Property on Customers' Premises (372)	0			38
Street Lighting and Signal Systems (373)	145,960	1.70%	2,519	39
Total Distribution Plant	1,536,205		97,712	
GENERAL PLANT				
Structures and Improvements (390)	162,253	2.50%	46,270	40
Office Furniture and Equipment (391)	14,111	5.80%	1,020	41
Computer Equipment (391.1)	16,121	14.29%	3,793	42
Transportation Equipment (392)	190,667	9.39%	637	43
Stores Equipment (393)	1,014	2.00%	272	44
Tools, Shop and Garage Equipment (394)	41,037	6.67%	4,002	45
Laboratory Equipment (395)	631	5.00%	268	46
Power Operated Equipment (396)	67,993	7.23%	3,628	47
Communication Equipment (397)	3,326	6.67%	523	48
Miscellaneous Equipment (398)	291	2.90%	101	49
Other Tangible Property (399)	0			50
Total General Plant	497,444		60,514	
Total accum. prov. directly assignable	2,087,172		158,226	

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)
--Plant Financed by Utility or Municipality--

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
359					0	26
	0	0	0	(53,523)	0	
361					2,139	27
362					619,249	28
363					0	29
364	3,502	6,021			135,583	30
365	1,800	3,649	1,185		146,180	31
366					3,290	32
367				53,523	105,629	33
368	19,686		835		239,907	34
369	2,770	2,241			129,737	35
370	11,126				108,472	36
371					0	37
372					0	38
373	842	420			147,217	39
	39,726	12,331	2,020	53,523	1,637,403	
390					208,523	40
391					15,131	41
391.1					19,914	42
392					191,304	43
393					1,286	44
394					45,039	45
395					899	46
396					71,621	47
397					3,849	48
398					392	49
399					0	50
	0	0	0	0	557,958	
	39,726	12,331	2,020	0	2,195,361	

**ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC
--Plant Financed by Utility or Municipality--**

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
 2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
Common Utility Plant Allocated to Electric Department	0		51
Total accum. prov. for depreciation	<u><u>2,087,172</u></u>		<u><u>158,226</u></u>

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)
--Plant Financed by Utility or Municipality--

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
					0 51
	<u>39,726</u>	<u>12,331</u>	<u>2,020</u>	<u>0</u>	<u>2,195,361</u>

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC --Plant Financed by Contributions--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
STEAM PRODUCTION PLANT			
Structures and Improvements (311)	0		1
Boiler Plant Equipment (312)	0		2
Engines and Engine Driven Generators (313)	0		3
Turbogenerator Units (314)	0		4
Accessory Electric Equipment (315)	0		5
Miscellaneous Power Plant Equipment (316)	0		6
Total Steam Production Plant	0		0
HYDRAULIC PRODUCTION PLANT			
Structures and Improvements (331)	0		7
Reservoirs, Dams and Waterways (332)	0		8
Water Wheels, Turbines and Generators (333)	0		9
Accessory Electric Equipment (334)	0		10
Miscellaneous Power Plant Equipment (335)	0		11
Roads, Railroads and Bridges (336)	0		12
Total Hydraulic Production Plant	0		0
OTHER PRODUCTION PLANT			
Structures and Improvements (341)	0		13
Fuel Holders, Producers and Accessories (342)	0		14
Prime Movers (343)	0		15
Generators (344)	0		16
Accessory Electric Equipment (345)	0		17
Miscellaneous Power Plant Equipment (346)	0		18
Total Other Production Plant	0		0
TRANSMISSION PLANT			
Structures and Improvements (352)	0		19
Station Equipment (353)	0		20
Towers and Fixtures (354)	0		21
Poles and Fixtures (355)	0		22
Overhead Conductors and Devices (356)	0		23
Underground Conduit (357)	0		24
Underground Conductors and Devices (358)	0		25

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)
--Plant Financed by Contributions--

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
311					0 1
312					0 2
313					0 3
314					0 4
315					0 5
316					0 6
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
331					0 7
332					0 8
333					0 9
334					0 10
335					0 11
336					0 12
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
341					0 13
342					0 14
343					0 15
344					0 16
345					0 17
346					0 18
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
352					0 19
353					0 20
354					0 21
355					0 22
356					0 23
357					0 24
358					0 25

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC
--Plant Financed by Contributions--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
TRANSMISSION PLANT				
Roads and Trails (359)	0			26
Total Transmission Plant	0		0	
DISTRIBUTION PLANT				
Structures and Improvements (361)	0			27
Station Equipment (362)	56,689	3.33%	3,342	28
Storage Battery Equipment (363)	0			29
Poles, Towers and Fixtures (364)	8,983	4.00%	509	30
Overhead Conductors and Devices (365)	8,277	3.00%	671	31
Underground Conduit (366)	184	2.50%	60	32
Underground Conductors and Devices (367)	118,402	3.33%	11,177	33
Line Transformers (368)	545	3.00%	497	34
Services (369)	75,408	4.50%	4,934	35
Meters (370)	0			36
Installations on Customers' Premises (371)	0			37
Leased Property on Customers' Premises (372)	0			38
Street Lighting and Signal Systems (373)	7,377	1.70%	370	39
Total Distribution Plant	275,865		21,560	
GENERAL PLANT				
Structures and Improvements (390)	0			40
Office Furniture and Equipment (391)	0			41
Computer Equipment (391.1)	8,573	14.29%	953	42
Transportation Equipment (392)	0			43
Stores Equipment (393)	0			44
Tools, Shop and Garage Equipment (394)	0			45
Laboratory Equipment (395)	0			46
Power Operated Equipment (396)	0			47
Communication Equipment (397)	0			48
Miscellaneous Equipment (398)	0			49
Other Tangible Property (399)	0			50
Total General Plant	8,573		953	
Total accum. prov. directly assignable	284,438		22,513	

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)
--Plant Financed by Contributions--

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
359					0 26
	0	0	0	0	0
361					0 27
362					60,031 28
363					0 29
364					9,492 30
365					8,948 31
366					244 32
367					129,579 33
368					1,042 34
369					80,342 35
370					0 36
371					0 37
372					0 38
373					7,747 39
	0	0	0	0	297,425
390					0 40
391					0 41
391.1					9,526 42
392					0 43
393					0 44
394					0 45
395					0 46
396					0 47
397					0 48
398					0 49
399					0 50
	0	0	0	0	9,526
	0	0	0	0	306,951

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC
--Plant Financed by Contributions--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
 2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
Common Utility Plant Allocated to Electric Department	0		51
Total accum. prov. for depreciation	<u><u>284,438</u></u>		<u><u>22,513</u></u>

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)
--Plant Financed by Contributions--

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
					0 51
	0	0	0	0	<u>306,951</u>

TRANSMISSION AND DISTRIBUTION LINES

Classification (a)	Miles of Line Owned					Total End of Year (f)
	First of Year (b)	Additions During Year (c)	Retirements During Year (d)	Adjustments During Year (e)		
Primary Distribution System Voltage(s) -- Urban						
Pole Lines						
2.4/4.16 kV (4kV)	14				14	1
7.2/12.5 kV (12kV)					0	2
14.4/24.9 kV (25kV)					0	3
Other:						
26.4 kV	1				1	4
Underground Lines						
2.4/4.16 kV (4kV)	10		1		11	5
7.2/12.5 kV (12kV)					0	6
14.4/24.9 kV (25kV)	1				1	7
Other:						
26.4 kV	1				1	8
Primary Distribution System Voltage(s) -- Rural						
Pole Lines						
2.4/4.16 kV (4kV)	2				2	9
7.2/12.5 kV (12kV)					0	10
14.4/24.9 kV (25kV)					0	11
Other:						
NONE					0	12
Underground Lines						
2.4/4.16 kV (4kV)	2				2	13
7.2/12.5 kV (12kV)					0	14
14.4/24.9 kV (25kV)					0	15
Other:						
NONE					0	16
Transmission System						
Pole Lines						
34.5 kV					0	17
69 kV					0	18
115 kV					0	19
138 kV					0	20
Other:						
NONE					0	21
Underground Lines						
34.5 kV					0	22
69 kV					0	23
115 kV					0	24
138 kV					0	25
Other:						
NONE					0	26

RURAL LINE CUSTOMERS

Rural lines are those serving mainly rural or farm customers. **Farm Customer:** Defined as a person or organization using electric service for the operation of an individual farm, or for residential use in living quarters on the farm occupied by persons principally engaged in the operation of the farm and by their families. A **farm** is a tract of land used to raise or produce agricultural and dairy products, for raising livestock, poultry, game, fur-bearing animals, or for floriculture, or similar purposes, and embracing not less than 3 acres; or, if small, where the principal income of the operator is derived therefrom.

Particulars (a)	Amount (b)	
Customers added on rural lines during year:		1
Farm Customers		2
Nonfarm Customers		3
Total	0	4
Customers on rural lines at end of year:		5
Rural Customers (served at rural rates):		6
Farm		7
Nonfarm		8
Total	0	9
Customers served at other than rural rates:		10
Farm	12	11
Nonfarm	141	12
Total	153	13
Total customers on rural lines at end of year	153	14

MONTHLY PEAK DEMAND AND ENERGY USAGE

1. Report hereunder the information called for pertaining to simultaneous peak demand established monthly and monthly energy usage col. (f) (in thousands of kilowatt-hours).
2. Monthly peak col. (b) (reported as actual number) should be respondent's maximum kw. load as measured by the sum of its coincidental net generation and purchases plus or minus net interchange, minus temporary deliveries (not interchange) of emergency power to another system.
3. Monthly energy usage should be the sum of respondent's net generation for load and purchases plus or minus net interchange and plus or minus net transmission or wheeling. Total for the year should agree with Total Source of Energy on the Electric Energy Account schedule.
4. If the utility has two or more power systems not physically connected, the information called for below should be furnished for each system.
5. Time reported in column (e) should be in military time (e.g., 6:30 pm would be reported as 18:30).

Monthly Peak						Monthly Energy Usage	
Month (a)		kW (b)	Day of Week (c)	Date (MM/DD/YYYY) (d)	Time Beginning (HH:MM) (e)	(kWh) (000's) (f)	
January	01	7,388	Wednesday	01/31/2007	08:00	3,767	1
February	02	7,614	Tuesday	02/06/2007	10:00	3,600	2
March	03	6,975	Tuesday	03/06/2007	09:00	3,571	3
April	04	6,545	Wednesday	04/04/2007	11:00	3,265	4
May	05	7,096	Thursday	05/24/2007	12:00	3,369	5
June	06	8,375	Tuesday	06/26/2007	13:00	3,656	6
July	07	8,040	Tuesday	07/10/2007	13:00	3,845	7
August	08	8,326	Thursday	08/02/2007	13:00	3,982	8
September	09	8,252	Wednesday	09/05/2007	14:00	3,451	9
October	10	7,636	Monday	10/08/2007	13:00	3,550	10
November	11	6,514	Wednesday	11/28/2007	08:00	3,366	11
December	12	7,125	Thursday	12/06/2007	08:00	3,778	12
Total		89,886				43,200	

System Name Wisconsin Public Power, Inc.

State type of monthly peak reading (instantaneous 0, 15, 30, or 60 minutes integrated) and supplier.

Type of Reading	Supplier
60 minutes integrated	Wisconsin Public Power, Inc.

ELECTRIC ENERGY ACCOUNT

Particulars (a)	kWh (000's) (b)	
Source of Energy		
Generation (excluding Station Use):		
Fossil Steam		1
Nuclear Steam		2
Hydraulic		3
Internal Combustion Turbine		4
Internal Combustion Reciprocating		5
Non-Conventional (wind, photovoltaic, etc.)		6
Total Generation	0	7
Purchases	43,200	8
Interchanges:		9
In (gross)		10
Out (gross)		11
Net	0	12
Transmission for/by others (wheeling):		13
Received		14
Delivered		15
Net	0	16
Total Source of Energy	43,200	17
Disposition of Energy		
Sales to Ultimate Consumers (including interdepartmental sales)	40,840	18
Sales For Resale		19
Energy Used by the Company (excluding station use):		
Electric Utility		20
Common (office, shops, garages, etc. serving 2 or more util. depts.)		21
Total Used by Company	0	22
Total Sold and Used	40,840	23
Energy Losses:		
Transmission Losses (if applicable)		24
Distribution Losses	2,360	25
Total Energy Losses	2,360	26
Loss Percentage (% Total Energy Losses of Total Source of Energy)	5.4630%	27
Total Disposition of Energy	43,200	28

SALES OF ELECTRICITY BY RATE SCHEDULE

1. Column (e) is the sum of the 12 monthly peak demands for all of the customers in each class.
2. Column (f) is the sum of the 12 monthly customer (or distribution) demands for all of the customers in each class.

Type of Sales/Rate Class Title (a)	Rate Schedule (b)	Avg. No. of Customers (c)	kWh (000 Omitted) (d)	
Residential Sales				
RESIDENTIAL	RG-1	1,505	13,458	1
Total Sales for Residential Sales		1,505	13,458	
Commercial & Industrial				
SMALL POWER	CP-1	14	3,387	2
LARGE POWER TIME-OF-DAY	CP-2	9	15,252	3
INDUSTRIAL POWER TIME-OF-DAY	CP-3	1	2,318	4
GENERAL	GS-1	270	6,088	5
Total Sales for Commercial & Industrial		294	27,045	
Public Street & Highway Lighting				
STREET LIGHTING	MS-1	2	337	6
Total Sales for Public Street & Highway Lighting		2	337	
Sales for Resale				
NONE				7
Total Sales for Sales for Resale		0	0	
TOTAL SALES FOR ELECTRICITY		1,801	40,840	

SALES OF ELECTRICITY BY RATE SCHEDULE (cont.)

Demand kW (e)	Customer or Distribution kW (f)	Tariff Revenues (g)	PCAC Revenues (h)	Total Revenues (g)+(h)	
		872,613	287,791	1,160,404	1
0	0	872,613	287,791	1,160,404	
13,122	16,461	220,018	73,522	293,540	2
44,731	49,977	894,402	332,381	1,226,783	3
7,471	8,154	140,833	45,465	186,298	4
		375,933	129,010	504,943	5
65,324	74,592	1,631,186	580,378	2,211,564	
		46,276	7,048	53,324	6
0	0	46,276	7,048	53,324	
				0	7
0	0	0	0	0	
65,324	74,592	2,550,075	875,217	3,425,292	

PURCHASED POWER STATISTICS

Use separate columns for each point of delivery, where a different wholesale supplier contract applies.

Particulars (a)	(b)		(c)		
Name of Vendor	WPPI				1
Point of Delivery	Sub-station				2
Type of Power Purchased (firm, dump, etc.)	firm				3
Voltage at Which Delivered	24.9 kV				4
Point of Metering	Sub-station				5
Total of 12 Monthly Maximum Demands -- kW	89,886				6
Average load factor	65.8368%				7
Total Cost of Purchased Power	2,647,200				8
Average cost per kWh	0.0613				9
On-Peak Hours (if applicable)	7:00 am - 9:00 pm				10
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	11
January	1,889	1,878			12
February	1,774	1,826			13
March	1,783	1,788			14
April	1,615	1,650			15
May	1,749	1,619			16
June	1,858	1,799			17
July	1,896	1,949			18
August	2,124	1,858			19
September	1,636	1,815			20
October	1,863	1,686			21
November	1,657	1,710			22
December	1,678	2,100			23
Total kWh (000)	21,522	21,678			24

Particulars	(d)		(e)		
Name of Vendor					28
Point of Delivery					29
Voltage at Which Delivered					30
Point of Metering					31
Type of Power Purchased (firm, dump, etc.)					32
Total of 12 Monthly Maximum Demands -- kW					33
Average load factor					34
Total Cost of Purchased Power					35
Average cost per kWh					36
On-Peak Hours (if applicable)					37
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	38
January					39
February					40
March					41
April					42
May					43
June					44
July					45
August					46
September					47
October					48
November					49
December					50
Total kWh (000)					51

PRODUCTION STATISTICS TOTALS

Particulars (a)	Total (b)	Total (b)
Name of Plant	█	1
Unit Identification	█	2
Type of Generation	█	3
kWh Net Generation (000)	0	4
Is Generation Metered or Estimated?	█	5
Is Exciter & Station Use Metered or Estimated?	█	6
60-Minute Maximum Demand--kW (est. if not meas.)	0	7
Date and Hour of Such Maximum Demand		8
Load Factor		9
Maximum Net Generation in Any One Day	0	10
Date of Such Maximum		11
Number of Hours Generators Operated		12
Maximum Continuous or Dependable Capacity--kW	0	13
Is Plant Owned or Leased?	█	14
Total Production Expenses	0	15
Cost per kWh of Net Generation (\$)		16
Monthly Net Generation --- kWh (000):		
January	0	17
February	0	18
March	0	19
April	0	20
May	0	21
June	0	22
July	0	23
August	0	24
September	0	25
October	0	26
November	0	27
December	0	28
Total kWh (000)	0	29
Gas Consumed--Therms	0	30
Average Cost per Therm Burned (\$)	0.0000	31
Fuel Oil Consumed Barrels (42 gal.)	0	32
Average Cost per Barrel of Oil Burned (\$)		33
Specific Gravity		34
Average BTU per Gallon		35
Lubricating Oil Consumed--Gallons	0	36
Average Cost per Gallon (\$)		37
kWh Net Generation per Gallon of Fuel Oil		38
kWh Net Generation per Gallon of Lubr. Oil		39
Does plant produce steam for heating or other purposes in addition to elec. generation?	█	40
Coal consumed--tons (2,000 lbs.)	0	42
Average Cost per Ton (\$)		43
Kind of Coal Used		44
Average BTU per Pound		45
Water Evaporated--Thousands of Pounds	0	46
Is Water Evaporated, Metered or Estimated?	█	47
Lbs. of Steam per Lb. of Coal or Equivalent Fuel		48
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.		49
Based on Total Coal Used at Plant		50
Based on Coal Used Solely in Electric Generation		51
Average BTU per kWh Net Generation		52
Total Cost of Fuel (Oil and/or Coal)		53
per kWh Net Generation (\$)		54

PRODUCTION STATISTICS

Particulars
(a)

Plant
(b)

Plant
(c)

Plant
(d)

Plant
(e)

NONE

STEAM PRODUCTION PLANTS

1. Report each boiler and each generating unit separately. Indicate any other than 60 hertz.
2. In columns (c) and (i), report year equipment was first placed in service, regardless of subsequent change in ownership.

Boilers

Name of Plant (a)	Unit No. (b)	Year Installed (c)	Rated Steam Pressure (lbs.) (d)	Rated Steam Temp. F. (e)	Type (f)	Fuel Type and Firing Method (g)	Rated Maxi- mum Steam Pressure (1000 lbs./hr.) (h)
NONE							
Total							<u>0</u>
							1

INTERNAL COMBUSTION GENERATION PLANTS

1. Report each boiler and each generating unit separately. Indicate any other than 60 hertz.
2. In column (c) and (h), report year equipment was first placed in service, regardless of subsequent change in ownership.

Prime Movers

Name of Plant (a)	Unit No. (b)	Year Installed (c)	Type (Recip. or Turbine) (d)	Manufacturer (e)	RPM (f)	Rated HP Each Unit (g)
NONE						
Total						<u>0</u>
						1

STEAM PRODUCTION PLANTS (cont.)

- 3. Under column (j), report tandem-compound (TC); cross-compound (CC); single casing (SC); topping unit (T); noncondensing (NC); and reciprocating (R). Show back pressure.
- 4. In column (q), report actual load in kW which the plant will carry over an indefinite period as determined by experience or accredited capability tests.

Turbine-Generators								
Year Installed (i)	Type (j)	RPM (k)	Voltage (kV) (l)	kWh Generated	<u>Rated Unit Capacity</u>		Total Rated	Total
				by Each Unit During Yr. (000's) (m)	kW (n)	kVA (o)	Plant Capacity (kW) (p)	Maximum Continuous Capacity (kW) (q)
				Total	0	0	0	0

1

INTERNAL COMBUSTION GENERATION PLANTS (cont.)

- 3. In column (n), report actual load in kW which the plant will carry over an indefinite period as determined by experience or accredited capability tests.

Generators						
Year Installed (h)	Voltage (kV) (i)	kWh Generated	<u>Rated Unit Capacity</u>		Total Rated	Total Maximum
		by Each Unit Generator During Yr. (000's) (j)	kW (k)	kVA (l)	Plant Capacity (kW) (m)	Continuous Plant Capacity (kW) (n)
		Total	0	0	0	0

1

HYDRAULIC GENERATING PLANTS

1. In column (d), indicate type of unit--horizontal, vertical, bulb, etc.
2. In column (j), report operating head as indicated by manufacturer's rating of wheel horsepower.

Name of Plant (a)	Name of Stream (b)	Control (Attended, Automatic or Remote) (c)	Type (d)	Prime Movers			
				Unit No. (e)	Year Installed (f)	RPM (g)	Rated HP Each Unit (h)

NONE

HYDRAULIC GENERATING PLANTS (cont.)

3. Capacity shown in column (q) should be based on the equipment installed and determined independently by stream flow; i.e., on the assumption of adequate stream flow.

Generators							Total Rated Plant Capacity (kW) (p)	Total Maximum Continuous Plant Capacity (kW) (q)
Rated Head (i)	Operating Head (j)	Year Installed (k)	Voltage (kV) (l)	kWh Generated by Each Unit During Year (000's) (m)	Rated Unit Capacity			
					kW (n)	kVA (o)		

SUBSTATION EQUIPMENT

Report separately each substation used wholly or in part for transmission, each distribution substation over 1,000 kVA capacity and each substation that serves customers with energy for resale.

Particulars (a)	Utility Designation					(f)
	(b)	(c)	(d)	(e)	(f)	
Name of Substation	Eastside	Main	Perry	Westside		1
Voltage--High Side	24,900	24,900	24,900	24,900		2
Voltage--Low Side	4,160	4,160	480	4,160		3
Num. Main Transformers in Operation	1	1	3	1		4
Total Capacity of Transformers in kVA	5,000	5,000	6,000	5,000		5
Number of Spare Transformers on Hand	0	0	1	0		6
15-Minute Maximum Demand in kW	6,354	2,153				7
Dt and Hr of Such Maximum Demand	06/26/2007	09/05/2007				8
	13:00	14:00				9
Kwh Output	32,815,400	10,384,283				10

SUBSTATION EQUIPMENT (continued)

Particulars (g)	Utility Designation					(l)
	(h)	(i)	(j)	(k)	(l)	
Name of Substation						14
Voltage--High Side						15
Voltage--Low Side						16
Num. of Main Transformers in Operation						17
Total Capacity of Transformers in kVA						18
Number of Spare Transformers on Hand						19
15-Minute Maximum Demand in kW						20
Dt and Hr of Such Maximum Demand						21
Kwh Output						22

SUBSTATION EQUIPMENT (continued)

Particulars (m)	Utility Designation					(r)
	(n)	(o)	(p)	(q)	(r)	
Name of Substation						23
Voltage--High Side						24
Voltage--Low Side						25
Num. of Main Transformers in Operation						26
Capacity of Transformers in kVA						27
Number of Spare Transformers on Hand						28
15-Minute Maximum Demand in kW						29
Dt and Hr of Such Maximum Demand						30
Kwh Output						31

ELECTRIC DISTRIBUTION METERS & LINE TRANSFORMERS

Particulars (a)	Number of Watt-Hour Meters (b)	Line Transformers		
		Number (c)	Total Cap. (kVA) (d)	
Number first of year	1,928	477	46,011	1
Acquired during year	193	2	725	2
Total	2,121	479	46,736	3
Retired during year	168	11	1,656	4
Sales, transfers or adjustments increase (decrease)				5
Number end of year	1,953	468	45,080	6
Number end of year accounted for as follows:				7
In customers' use	1,780	397	35,169	8
In utility's use	17	30	6,363	9
				10
Locked meters on customers' premises	6			11
In stock	150	41	3,548	12
Total end of year	1,953	468	45,080	13

STREET LIGHTING EQUIPMENT

1. Under column (a) use the following types: Sodium Vapor, Mercury Vapor, Incandescent, Fluorescent, Metal Halide/Halogen, Other.
2. Indicate size in watts, column(b).
3. If breakdown of kWh column (d) is not available, please allocate based on utility's best estimate.

Particulars (a)	Watts (b)	Number Each Type (c)	kWh Used Annually (d)	
Street Lighting Non-Ornamental				
Sodium Vapor	150	259	192,295	1
Total		259	192,295	
Ornamental				
Fluorescent	160	55	93,979	2
Mercury Vapor	175	11	8,800	3
Sodium Vapor	100	22	11,504	4
Sodium Vapor	150	41	30,441	5
Total		129	144,724	
Other				
NONE				6
Total		0	0	

ELECTRIC OPERATING SECTION FOOTNOTES

Electric Operation & Maintenance Expenses (Page E-03)

For values that represent an increase or a decrease when compared to the previous year of greater than 15%, but not less \$10,000, please explain.

Acct. #583 - The expense was lower in 2007 than in 2006 because the crew was spending more time working on installing the new subdivision in 2007 rather than on overhead lines.

Accts. #924 & #925 - Apparently the expense amounts were switched between the two accounts in 2006. The 2007 expense amounts are correct.

Electric Utility Plant in Service --Plant Financed by Utility or Municipality-- (Page E-06)

If Adjustments for any account are nonzero, please explain.

Accts. #367 & #369: The adjustments are for joint trenching costs that were billed to Verizon and Charter Communications in 2006, and are a portion of the total costs for the new development that was completed in 2007.

Accumulated Provision for Depreciation - Electric --Plant Financed by Utility or Municipality-- (Page E-11)

If Adjustments for any account are nonzero, please explain.

Accts. #358 & #367 - The electric plants accounts (#358 & #367) were also adjusted to reclassify transmission line as distribution line (1985).

Accumulated Provision for Depreciation - Electric --Plant Financed by Contributions-- (Page E-12)

If Accumulated Depreciation End of Year Balance is greater than the equivalent Plant in Service (Financed by Contributions) EOY Balance, please explain.

Acct. #391.1 is fully depreciated and the acc. depr. will be corrected in 2008.

Substation Equipment (Page E-27)

General footnotes

The 15-minute maximum demand in kw, date and hour of such maximum demand, and kWh output for the Main, Perry, and Westside substations are reported in total under the Main substation.

SEWER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sewage Operating Revenues			
Sewage Operating Revenues (621-626)	501,432	514,597	1
Total Sewage Operating Revenues	501,432	514,597	
Other Operating Revenues			
Forfeited Discounts (631)	2,470	2,028	2
Servicing of Customers Lateral (632)	0	0	3
Sale of Fertilizer (633)	0	0	4
Rent from Sewerage Properties (634)	0	0	5
Miscellaneous Operating Revenues (635)	26	455	6
Amortization of Construction Grants (636)	0	0	7
Total Other Operating Revenues	2,496	2,483	
Total Operating Revenues	503,928	517,080	
Operation and Maintenance Expenses			
Operation Expenses (820-829)	233,399	200,498	8
Maintenance Expenses (831-834)	61,006	35,526	9
Customer Accounting & Collection Expenses (840-843)	14,346	14,373	10
Administrative and General Expenses (850-857)	94,660	74,489	11
Total Operation and Maintenance Expenses	403,411	324,886	
Other Operating Expenses			
Depreciation Expense (403)	157,703	144,020	12
Amortization Expense (404)		0	13
Taxes (408)	10,943	10,005	14
Total Other Operating Expenses	168,646	154,025	
Total Operating Expenses	572,057	478,911	
NET OPERATING INCOME	(68,129)	38,169	

SEWAGE OPERATING REVENUES

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for flat rate service.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. In the gallons column, report metered water or sewage used as the basis in determining customer bills.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons Billed (c)	Amounts (d)	
Operating Revenues				
Sewage Operating Revenues				
Flat Rate Service to General Customers (621)				
Residential Revenues				1
Commercial Revenues				2
Industrial Revenues				3
Revenues from Public Authorities				4
Total Flat Rate Service to General Customers (621)	0	0	0	
Measured Service to General Customers (622)				
Residential Revenues	1,052	52,296	296,431	5
Commercial Revenues	130	17,082	81,089	6
Industrial Revenues	10	10,016	69,580	7
Revenues from Public Authorities	11	2,143	9,730	8
Total Measured Service to General Customers (622)	1,203	81,537	456,830	
Service to Public Authorities (623)				
Service to Other Systems (624)	1	5,736	23,994	10
Other Sewerage Service (625)	4	2,290	20,608	11
Interdepartmental Service (626)				12
Total Sewage Operating Revenues	1,208	89,563	501,432	

HIGH STRENGTH CONTRIBUTORS

1. High strength contributor is one with waste stronger than 250 mg/l for B.O.D. or 250 mg/l for suspended solids or 10 mg/l for phosphorus.
2. If domestic strength limits for BOD, SS and Phos. used for rate purposes are different from the levels indicated, please note the limits used in the spaces available.
3. The units "mg/l" are now used in place of the equivalent "ppm."
4. List type, volume, strength.

Type (a)	Volume Annual Gallons (000's) (b)	BOD (mg/l) (c)	SS (mg/l) (d)	Phos (mg/l) (e)
J G VAN HOLTEN	3,942	250	250	7 1

OTHER OPERATING REVENUES (SEWER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
 2. Report each item (when individually or when like items are combined) greater than \$2,000 and all other lesser amounts grouped as Miscellaneous.

Particulars (a)	Amount (b)	
Customers Forfeited Discounts (631):		
Customer late payment charges	2,470	1
Other (specify):		
NONE		2
Total Customers Forfeited Discounts (631)	2,470	
Servicing of Customers Laterals (632):		
NONE		3
Total Servicing of Customers Laterals (632)	0	
Sale of Fertilizer (633):		
NONE		4
Total Sale of Fertilizer (633)	0	
Rent from Sewerage Property (634):		
NONE		5
Total Rent from Sewerage Property (634)	0	
Miscellaneous Operating Revenues (635):		
SAMPLER MAINTENANCE	26	6
Total Miscellaneous Operating Revenues (635)	26	
Amortization of Construction Grants (636):		
NONE		7
Total Amortization of Construction Grants (636)	0	

SEWER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
OPERATION EXPENSES			
Supervision and Labor (820)	71,481	65,982	1
Power and Fuel for Pumping (821)	72,322	72,991	2
Power and Fuel for Aeration Equipment (822)		0	3
Chlorine (823)		522	4
Phosphorous Removal Chemicals (824)	22,954	18,033	5
Sludge Conditioning Chemicals (825)		0	6
Other Chemicals for Sewage Treatment (826)		0	7
Other Operating Supplies and Expenses (827)	66,642	42,970	8
Transportation Expenses (828)		0	9
Rents (829)		0	10
Total Operation Expenses	233,399	200,498	
MAINTENANCE EXPENSES			
Maintenance of Sewage Collection System (831)		0	11
Maintenance of Collection System Pumping Equipment (832)	25,690	7,494	12
Maintenance of Treatment and Disposal Plant Equipment (833)	25,714	16,817	13
Maintenance of General Plant Structures and Equipment (834)	9,602	11,215	14
Total Maintenance Expenses	61,006	35,526	
CUSTOMER ACCOUNTING & COLLECTION EXPENSES			
Billing, Collecting and Accounting (840)	9,956	9,538	15
Flat Rate Inspections (841)		0	16
Meter Reading (842)	4,390	4,835	17
Uncollectible Accounts (843)		0	18
Total Customer Accounting & Collection Expenses	14,346	14,373	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (850)	9,262	10,022	19
Office Supplies and Expenses (851)	11,945	13,496	20
Outside Services Employed (852)	21,095	7,745	21
Insurance Expense (853)	4,344	5,725	22
Employees Pensions and Benefits (854)	44,030	32,877	23

SEWER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
ADMINISTRATIVE AND GENERAL EXPENSES			
Regulatory Commission Expenses (855)		0	24
Miscellaneous General Expenses (856)	3,984	4,624	25
Rents (857)		0	26
Total Administrative and General Expenses	94,660	74,489	
Total Operation and Maintenance Expenses	403,411	324,886	

TAXES (ACCT. 408 - SEWER)

When allocation of taxes is made between departments, explain method used.

Description of Tax (a)	Method Used to Allocate Between Departments (b)	This Year (c)	Last Year (d)	
Social Security		9,574	8,759	1
Local and School Tax Equivalent on Meters Charged by Water Department		1,369	1,246	2
PSC Remainder Assessment			0	3
Other (specify): NONE			0	4
Total tax expense		10,943	10,005	

SEWER UTILITY PLANT IN SERVICE
--Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
COLLECTION SYSTEM			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Service Connections, Traps, and Accessories (312)	0		6
Collecting Mains and Accessories (313)	0		7
Interceptor Mains and Accessories (314)	0		8
Force Mains (315)	0		9
Other Collecting System Equipment (316)	0		10
Total Collection System	0	0	
COLLECTION SYSTEM PUMPING INSTALLATIONS			
Land and Land Rights (320)	0		11
Structures and Improvements (321)	0		12
Receiving Wells (322)	0		13
Electric Pumping Equipment (323)	7,267		14
Other Power Pumping Equipment (324)	0		15
Miscellaneous Pumping Equipment (325)	60,241		16
Total Collection System Pumping Installations	67,508	0	
TREATMENT AND DISPOSAL PLANT			
Land and Land Rights (330)	400		17
Structures and Improvements (331)	1,877,924	25,664	18
Preliminary Treatment Equipment (332)	207,979	94,519	19
Primary Treatment Equipment (333)	47,440		20
Secondary Treatment Equipment (334)	792,812	51,295	21
Advanced Treatment Equipment (335)	269,230		22
Chlorination Equipment (336)	0		23
Sludge Treatment and Disposal Equipment (337)	44,576		24
Plant Site Piping (338)	265,411		25
Flow Metering and Monitoring Equipment (339)	39,468		26

SEWER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Utility or Municipality--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
COLLECTION SYSTEM			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Service Connections, Traps, and Accessories (312)			0 6
Collecting Mains and Accessories (313)			0 7
Interceptor Mains and Accessories (314)			0 8
Force Mains (315)			0 9
Other Collecting System Equipment (316)			0 10
Total Collection System	0	0	0
COLLECTION SYSTEM PUMPING INSTALLATIONS			
Land and Land Rights (320)			0 11
Structures and Improvements (321)			0 12
Receiving Wells (322)			0 13
Electric Pumping Equipment (323)			7,267 14
Other Power Pumping Equipment (324)			0 15
Miscellaneous Pumping Equipment (325)			60,241 16
Total Collection System Pumping Installations	0	0	67,508
TREATMENT AND DISPOSAL PLANT			
Land and Land Rights (330)			400 17
Structures and Improvements (331)	16,200		1,887,388 18
Preliminary Treatment Equipment (332)	9,000		293,498 19
Primary Treatment Equipment (333)			47,440 20
Secondary Treatment Equipment (334)	25,645		818,462 21
Advanced Treatment Equipment (335)			269,230 22
Chlorination Equipment (336)			0 23
Sludge Treatment and Disposal Equipment (337)			44,576 24
Plant Site Piping (338)			265,411 25
Flow Metering and Monitoring Equipment (339)			39,468 26

SEWER UTILITY PLANT IN SERVICE
--Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TREATMENT AND DISPOSAL PLANT			
Outfall Sewer Pipes (340)	0		27
Other Treatment and Disposal Plant Equipment (341)	34,226	198,368	28
Total Treatment and Disposal Plant	3,579,466	369,846	
GENERAL PLANT			
Land and Land Rights (370)	21,363		29
Structures and Improvements (371)	578,567		30
Office Furniture and Equipment (372)	2,910		31
Computer Equipment (372.1)	8,706	488	32
Transportation Equipment (373)	53,180		33
Other General Equipment (379)	121,822	178,349	34
Other Tangible Property (390)	0		35
Total General Plant	786,548	178,837	
Total utility plant in service directly assignable	4,433,522	548,683	
Common Utility Plant Allocated to Sewer Department	0		36
Total utility plant in service	4,433,522	548,683	

SEWER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Utility or Municipality--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TREATMENT AND DISPOSAL PLANT			
Outfall Sewer Pipes (340)			0 27
Other Treatment and Disposal Plant Equipment (341)			232,594 28
Total Treatment and Disposal Plant	50,845	0	3,898,467
GENERAL PLANT			
Land and Land Rights (370)			21,363 29
Structures and Improvements (371)			578,567 30
Office Furniture and Equipment (372)			2,910 31
Computer Equipment (372.1)			9,194 32
Transportation Equipment (373)			53,180 33
Other General Equipment (379)			300,171 34
Other Tangible Property (390)			0 35
Total General Plant	0	0	965,385
Total utility plant in service directly assignable	50,845	0	4,931,360
Common Utility Plant Allocated to Sewer Department			0 36
Total utility plant in service	50,845	0	4,931,360

**SEWER UTILITY PLANT IN SERVICE
--Plant Financed by Contributions--**

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
COLLECTION SYSTEM			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Service Connections, Traps, and Accessories (312)	0		6
Collecting Mains and Accessories (313)	0		7
Interceptor Mains and Accessories (314)	0		8
Force Mains (315)	0		9
Other Collecting System Equipment (316)	0		10
Total Collection System	0	0	
COLLECTION SYSTEM PUMPING INSTALLATIONS			
Land and Land Rights (320)	0		11
Structures and Improvements (321)	0		12
Receiving Wells (322)	0		13
Electric Pumping Equipment (323)	7,066		14
Other Power Pumping Equipment (324)	0		15
Miscellaneous Pumping Equipment (325)	41,317		16
Total Collection System Pumping Installations	48,383	0	
TREATMENT AND DISPOSAL PLANT			
Land and Land Rights (330)	0		17
Structures and Improvements (331)	514,020		18
Preliminary Treatment Equipment (332)	38,290		19
Primary Treatment Equipment (333)	14,098		20
Secondary Treatment Equipment (334)	241,817		21
Advanced Treatment Equipment (335)	0		22
Chlorination Equipment (336)	0		23
Sludge Treatment and Disposal Equipment (337)	48,350		24
Plant Site Piping (338)	82,636		25
Flow Metering and Monitoring Equipment (339)	14,098		26

SEWER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Contributions--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
COLLECTION SYSTEM			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Service Connections, Traps, and Accessories (312)			0 6
Collecting Mains and Accessories (313)			0 7
Interceptor Mains and Accessories (314)			0 8
Force Mains (315)			0 9
Other Collecting System Equipment (316)			0 10
Total Collection System	0	0	0
COLLECTION SYSTEM PUMPING INSTALLATIONS			
Land and Land Rights (320)			0 11
Structures and Improvements (321)			0 12
Receiving Wells (322)			0 13
Electric Pumping Equipment (323)			7,066 14
Other Power Pumping Equipment (324)			0 15
Miscellaneous Pumping Equipment (325)			41,317 16
Total Collection System Pumping Installations	0	0	48,383
TREATMENT AND DISPOSAL PLANT			
Land and Land Rights (330)			0 17
Structures and Improvements (331)	6,300		507,720 18
Preliminary Treatment Equipment (332)			38,290 19
Primary Treatment Equipment (333)			14,098 20
Secondary Treatment Equipment (334)			241,817 21
Advanced Treatment Equipment (335)			0 22
Chlorination Equipment (336)			0 23
Sludge Treatment and Disposal Equipment (337)			48,350 24
Plant Site Piping (338)			82,636 25
Flow Metering and Monitoring Equipment (339)			14,098 26

**SEWER UTILITY PLANT IN SERVICE
--Plant Financed by Contributions--**

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TREATMENT AND DISPOSAL PLANT			
Outfall Sewer Pipes (340)	0		27
Other Treatment and Disposal Plant Equipment (341)	11,070		28
Total Treatment and Disposal Plant	964,379	0	
GENERAL PLANT			
Land and Land Rights (370)	0		29
Structures and Improvements (371)	0		30
Office Furniture and Equipment (372)	0		31
Computer Equipment (372.1)	6,666		32
Transportation Equipment (373)	2,019		33
Other General Equipment (379)	30,214		34
Other Tangible Property (390)	0		35
Total General Plant	38,899	0	
Total utility plant in service directly assignable	1,051,661	0	
Common Utility Plant Allocated to Sewer Department	0		36
Total utility plant in service	1,051,661	0	

SEWER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Contributions--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TREATMENT AND DISPOSAL PLANT			
Outfall Sewer Pipes (340)			0 27
Other Treatment and Disposal Plant Equipment (341)			11,070 28
Total Treatment and Disposal Plant	6,300	0	958,079
GENERAL PLANT			
Land and Land Rights (370)			0 29
Structures and Improvements (371)			0 30
Office Furniture and Equipment (372)			0 31
Computer Equipment (372.1)			6,666 32
Transportation Equipment (373)			2,019 33
Other General Equipment (379)			30,214 34
Other Tangible Property (390)			0 35
Total General Plant	0	0	38,899
Total utility plant in service directly assignable	6,300	0	1,045,361
Common Utility Plant Allocated to Sewer Department			0 36
Total utility plant in service	6,300	0	1,045,361

SEWER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily disconnected or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by diameter; pipe materials do not need to be specified.

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)
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NONE

SEWER MAINS

1. Report mains separately by diameter. Pipe materials do not need to be specified.
2. Explain all reported adjustments as a schedule footnote.
3. For main additions reported in column (c), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet					
Diameter in Inches (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)

NONE

SEWER OPERATING SECTION FOOTNOTES

Sewer Services (Page N-11)

General footnotes

Sewer services are owned and maintained by the City of Waterloo.

Sewer Mains (Page N-12)

General footnotes

Sewer mains are owned and maintained by the City of Waterloo.
