



3014 (02-02-05)

ANNUAL REPORT

OF

Name: WHITEHALL MUNICIPAL ELECTRIC UTILITY

Principal Office: 18620 HOBSON STREET
P.O. BOX 155
WHITEHALL, WI 54773

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.

SIGNATURE PAGE

I LYNN JOHNSON of
(Person responsible for accounts)

WHITEHALL MUNICIPAL ELECTRIC UTILITY, certify that I
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

(Signature of person responsible for accounts) 03/01/2007
(Date)

CITY ADMINISTRATOR
(Title)

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: WHITEHALL MUNICIPAL ELECTRIC UTILITY

Utility Address: 18620 HOBSON STREET

P.O. BOX 155

WHITEHALL, WI 54773

When was utility organized? 10/31/1940

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MR LYNN JOHNSON

Title: ADMINISTRATOR

Office Address:

18620 HOBSON STREET

P.O. BOX 155

WHITEHALL, WI 54773

Telephone: (715) 538 - 4353

Fax Number: (715) 538 - 2301

E-mail Address: ljohnson@wppisys.org

Individual or firm, if other than utility employee, preparing this report:

Name: JAMES MURRAY

Title: PARTNER

Office Address: VIRCHOW KRAUSE & CO. LLP

7900 XERXES AVE S, STE 2400

MINNEAPOLIS, MN 55431-1115

Telephone: (952) 351 - 4914

Fax Number: (952) 835 - 5845

E-mail Address: jmurray@virchowkrause.com

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

Name: MR EARL STENDAHL

Title: PRESIDENT

Office Address:

18620 HOBSON STREET

P.O. BOX 155

WHITEHALL, WI 54773

Telephone: (715) 538 - 4353

Fax Number: (715) 538 - 2301

E-mail Address:

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

IDENTIFICATION AND OWNERSHIP

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

Name: JAMES MURRAY

Title: PARTNER

Office Address: VIRCHOW KRAUSE & CO. LLP
7900 XERXES AVE S, STE 2400
MINNEAPOLIS, MN 55431-1115

Telephone: (952) 351 - 4914

Fax Number: (952) 835 - 5845

E-mail Address: jmurray@virchowkrause.com

Date of most recent audit report: 4/3/2007

Period covered by most recent audit: 1/1/2006-12/31/2006

Names and titles of utility management including manager or superintendent:

Name: MR LYNN JOHNSON

Title: ADMINISTRATOR

Office Address:
18620 HOBSON STREET
P.O. BOX 155
WHITEHALL, WI 54773

Telephone: (715) 538 - 4353

Fax Number: (715) 538 - 2301

E-mail Address: ljohnson@wppisys.org

Name: MR. GARY FROMM

Title: ELECTRIC SUPERINTENDENT

Office Address:
18620 HOBSON STREET
P.O. BOX 155
WHITEHALL, WI 54773

Telephone: (715) 538 - 4353

Fax Number: (715) 538 - 2301

E-mail Address:

Name of utility commission/committee: WHITEHALL ELECTRIC UTILITY COMMISSION

Names of members of utility commission/committee:

- MR ROBERT GUINN, COMMISSIONER
- MR DAN SCHREINER, COMMISSIONER
- MR ELIOT SOLSRUD, COMMISSIONER
- MS MARILYN SPEERSTRA, COMMISSIONER
- MR EARL STENDAHL, PRESIDENT

Is sewer service rendered by the utility? NO

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

IDENTIFICATION AND OWNERSHIP

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)	2,726,448	2,269,646	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	2,412,398	2,050,233	2
Depreciation Expense (403)	151,077	142,716	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	78,629	73,847	5
Total Operating Expenses	2,642,104	2,266,796	
Net Operating Income	84,344	2,850	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	84,344	2,850	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	3,729	3,480	10
Miscellaneous Nonoperating Income (421)	11,436	137,311	11
Total Other Income	15,165	140,791	
Total Income	99,509	143,641	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(5,697)	(5,697)	12
Other Income Deductions (426)	30,616	28,136	13
Total Miscellaneous Income Deductions	24,919	22,439	
Income Before Interest Charges	74,590	121,202	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	23,902	27,718	14
Amortization of Debt Discount and Expense (428)	2,157	2,157	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
Total Interest Charges	26,059	29,875	
Net Income	48,531	91,327	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	957,781	906,870	20
Balance Transferred from Income (433)	48,531	91,327	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	40,416	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)	1,006,312	957,781	

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	2,726,448		2,726,448	1
Total (Acct. 400):	2,726,448	0	2,726,448	
Operation and Maintenance Expense (401-402):				
Derived	2,412,398		2,412,398	2
Total (Acct. 401-402):	2,412,398	0	2,412,398	
Depreciation Expense (403):				
Derived	151,077		151,077	3
Total (Acct. 403):	151,077	0	151,077	
Amortization Expense (404-407):				
Derived	0		0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	78,629		78,629	5
Total (Acct. 408):	78,629	0	78,629	
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:	84,344	0	84,344	
OTHER INCOME				
Income from Merchandising, Jobbing and Contract Work (415-416):				
Derived	0		0	8
Total (Acct. 415-416):	0	0	0	
Income from Nonutility Operations (417):				
NONE	0		0	9
Total (Acct. 417):	0	0	0	
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):			
INTEREST INCOME	3,729	0	3,729 11
Total (Acct. 419):	3,729	0	3,729
Miscellaneous Nonoperating Income (421):			
Contributed Plant - Electric	[REDACTED]	11,436	11,436 12
NONE	0	0	0 13
Total (Acct. 421):	0	11,436	11,436
TOTAL OTHER INCOME:	3,729	11,436	15,165

MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425):			
Regulatory Liability (253) Amortization	(5,697)	[REDACTED]	(5,697) 14
NONE	0	0	0 15
Total (Acct. 425):	(5,697)	0	(5,697)
Other Income Deductions (426):			
Depreciation Expense on Contributed Plant - Electric	[REDACTED]	30,616	30,616 16
NONE	0	0	0 17
Total (Acct. 426):	0	30,616	30,616
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(5,697)	30,616	24,919

INTEREST CHARGES			
Interest on Long-Term Debt (427):			
Derived	23,902	[REDACTED]	23,902 18
Total (Acct. 427):	23,902	0	23,902
Amortization of Debt Discount and Expense (428):			
AMORTIZATION OF DEBT DISCOUNT AND EXPENSES	2,157	[REDACTED]	2,157 19
Total (Acct. 428):	2,157	0	2,157
Amortization of Premium on Debt--Cr. (429):			
NONE	0	[REDACTED]	0 20
Total (Acct. 429):	0	0	0
Interest on Debt to Municipality (430):			
Derived	0	[REDACTED]	0 21
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	0		0 22
Total (Acct. 431):	0	0	0
Interest Charged to Construction--Cr. (432):			
NONE	0		0 23
Total (Acct. 432):	0	0	0
TOTAL INTEREST CHARGES:	26,059	0	26,059
NET INCOME:	67,711	(19,180)	48,531
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216):			
Derived	252,547	705,234	957,781 24
Total (Acct. 216):	252,547	705,234	957,781
Balance Transferred from Income (433):			
Derived	67,711	(19,180)	48,531 25
Total (Acct. 433):	67,711	(19,180)	48,531
Miscellaneous Credits to Surplus (434):			
NONE	0	0	0 26
Total (Acct. 434):	0	0	0
Miscellaneous Debits to Surplus--Debit (435):			
NONE	0	0	0 27
Total (Acct. 435)--Debit:	0	0	0
Appropriations of Surplus--Debit (436):			
Detail appropriations to (from) account 215			0 28
Total (Acct. 436)--Debit:	0	0	0
Appropriations of Income to Municipal Funds--Debit (439):			
NONE	0	0	0 29
Total (Acct. 439)--Debit:	0	0	0
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	320,258	686,054	1,006,312

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs & Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

- | |
|---|
| <p>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.</p> <p>2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).</p> |
|---|

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	0	2,726,448	0	0	2,726,448	1
Less: interdepartmental sales	0	21,245	0	0	21,245	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	0	2,705,203	0	0	2,705,203	

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			0	1
Electric operating expenses	173,520		173,520	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts			0	8
Electric utility plant accounts	12,473		12,473	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	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			0	18
All other accounts			0	19
Total Payroll	185,993	0	185,993	

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		1
Electric	4.4	2
Gas		3
Sewer		4

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	4,034,612	3,956,407	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	2,480,878	2,317,761	2
Net Utility Plant	1,553,734	1,638,646	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Special Funds (125)	113,478	109,746	7
Total Other Property and Investments	113,478	109,746	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	38,307	30,881	8
Temporary Cash Investments (132)	10,164	8,659	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	237,315	213,721	11
Other Accounts Receivable (143)	7,011	35,036	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	287,261	270,493	14
Materials and Supplies (150)	28,114	33,508	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	608,172	592,298	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	15,096	17,253	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	15,096	17,253	
Total Assets and Other Debits	2,290,480	2,357,943	

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)	331,056	330,251	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	1,006,312	957,781	23
Total Proprietary Capital	1,337,368	1,288,032	
LONG-TERM DEBT			
Bonds (221)	490,000	550,000	24
Advances from Municipality (223)	82,260	82,260	25
Other Long-Term Debt (224)	73,923	96,413	26
Total Long-Term Debt	646,183	728,673	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	165,873	193,478	28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)	1,080	1,310	30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	3,764	4,186	32
Other Current and Accrued Liabilities (238)	45,060	43,395	33
Total Current and Accrued Liabilities	215,777	242,369	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)	0	2,020	35
Other Deferred Credits (253)	91,152	96,849	36
Total Deferred Credits	91,152	98,869	
OPERATING RESERVES			
Property Insurance Reserve (261)			37
Injuries and Damages Reserve (262)			38
Pensions and Benefits Reserve (263)			39
Miscellaneous Operating Reserves (265)			40
Total Operating Reserves	0	0	
Total Liabilities and Other Credits	2,290,480	2,357,943	

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	0	0	0	3,956,407	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)	0	0	0	3,118,825	2
Utility Plant in Service - Contributed Plant (101.2)	0	0	0	915,787	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)					9
Utility Plant Acquisition Adjustments (108)					10
Other Utility Plant Adjustments (109)					11
Total Utility Plant	0	0	0	4,034,612	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (110.1)	0	0	0	2,249,720	12
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (110.2)	0	0	0	231,158	13
Total Accumulated Provision	0	0	0	2,480,878	
Net Utility Plant	0	0	0	1,553,734	

**ACCUMULATED PROVISION FOR DEPRECIATION AND
AMORTIZATION OF UTILITY PLANT ON UTILITY PLANT
FINANCED BY UTILITY OPERATIONS OR BY THE MUNICIPALITY
(ACCT. 110.1)**

Depreciation Accruals (Credits) during the year (110.1):

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)	Electric (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (110.1)	2,117,219				2,117,219	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	151,077				151,077	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	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	151,077	0	0	0	151,077	16
Debits during year						17
Book cost of plant retired	18,576				18,576	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	18,576	0	0	0	18,576	25
Balance end of year (110.1)	2,249,720	0	0	0	2,249,720	26
Composite Depreciation Rate?	No					27
If yes, what is the rate?						28

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT ON CONTRIBUTED PLANT IN SERVICE (ACCT. 110.2)

Depreciation Accruals (Credits) during the year (110.1):

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)	Electric (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (110.1)	200,542				200,542	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (426)	30,616				30,616	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	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	30,616	0	0	0	30,616	16
Debits during year						17
Book cost of plant retired	0				0	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	0	0	0	0	0	25
Balance end of year (110.1)	231,158	0	0	0	231,158	26
Composite Depreciation Rate?	No					27
If yes, what is the rate?						28

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	0			0	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

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 for generation					0	0	1
Other			28,114		28,114	33,508	2
Total Electric Utility					28,114	33,508	

Account	Total End of Year	Amount Prior Year	
Electric utility total	28,114	33,508	1
Water utility		0	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
Total Materials and Supplies	28,114	33,508	

**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)				
2003 ELECTRIC REVENUE BOND	2,157	428	15,096	1
Total			<u><u>15,096</u></u>	
Unamortized premium on debt (251)				
NONE				2
Total			<u><u>0</u></u>	

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	330,251	1
Changes during year (explain):		
PLANT CONTRIBUTION BY TIF DISTRICT #2	805	2
Balance end of year	<u>331,056</u>	

BONDS (ACCT. 221)

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)	
2003 REVENUE BOND	09/30/2003	12/01/2014	3.20%	490,000	1
Total Bonds (Account 221):				490,000	

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)	
Advances (223)					
PRIOR YEARS TAX EQUIVALENT	00/00/0000	00/00/0000	0.00%	82,260	1
Total for Account 223				82,260	
Other Long-Term Debt (224)					
PROMISSORY NOTE	09/09/2003	10/01/2008	4.00%	11,515	2
STATE TRUST FUND LOAN	03/15/2005	03/15/2025	5.25%	39,826	3
NOTE PAYABLE	05/26/2006	05/26/2011	5.30%	22,582	4
Total for Account 224				73,923	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense		2
Charged electric department expense	78,629	3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	78,629	
Taxes paid during year:		
County, state and local taxes	58,476	6
Social Security taxes	13,807	7
PSC Remainder Assessment	2,584	8
Other (explain):		
License Fees	3,762	9
Total payments and other debits	78,629	
Balance end of year	0	

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)					
1997 MORTGAGE REVENUE	0			0	1
2003 REVENUE BOND	1,661	19,632	19,774	1,519	2
Subtotal	1,661	19,632	19,774	1,519	
Advances from Municipality (223)					
NONE	0			0	3
ADVANCE FROM MUNICIPALITY	0			0	4
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
PROMISSORY NOTE	425	1,455	1,655	225	5
NOTE PAYABLE	424	720	785	359	6
STATE TRUST FUND LOAN	1,676	2,095	2,110	1,661	7
Subtotal	2,525	4,270	4,550	2,245	
Notes Payable (231)					
NONE	0			0	8
Subtotal	0	0	0	0	
Total	4,186	23,902	24,324	3,764	

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):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
BOND RESERVE ACCT.	60,181	3
CONSTRUCTION ACCT. - BOND PROCEEDS	28,096	4
REDEMPTION ACCT.	15,201	5
DEPRECIATION ACCT.	10,000	6
Total (Acct. 125):	113,478	
Notes Receivable (141):		
NONE		7
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water		8
Electric	237,315	9
Sewer (Regulated)		10
Other (specify):		
NONE		11
Total (Acct. 142):	237,315	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		12
Merchandising, jobbing and contract work		13
Other (specify):		
OTHER ACCOUNTS RECEIVABLE - POLE CONTACT RENTAL	5,022	14
OTHER ACCOUNTS RECEIVABLE - MISC.	1,989	15
Total (Acct. 143):	7,011	
Receivables from Municipality (145):		
ADVANCE TO TIF DISTRICT #2	287,261	16
Total (Acct. 145):	287,261	
Prepayments (165):		
NONE		17
Total (Acct. 165):	0	

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)
Extraordinary Property Losses (182):	
NONE	18
Total (Acct. 182):	0
Other Deferred Debits (183):	
NONE	19
Total (Acct. 183):	0
Payables to Municipality (233):	
NONE	20
Total (Acct. 233):	0
Other Deferred Credits (253):	
Regulatory Liability	91,152 21
NONE	22
Total (Acct. 253):	91,152

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)	0	3,085,440	0	0	3,085,440	1
Materials and Supplies	0	30,811	0	0	30,811	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (110.1)	0	2,183,469	0	0	2,183,469	4
Customer Advances for Construction		1,010			1,010	5
Regulatory Liability	0	94,000	0	0	94,000	6
NONE					0	7
Average Net Rate Base	0	837,772	0	0	837,772	
Net Operating Income	0	84,344	0	0	84,344	8
Net Operating Income as a percent of Average Net Rate Base						
	N/A	10.07%	N/A	N/A	10.07%	

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	0	96,849	0	0	96,849	1
Add credits during year:					0	2
Deduct charges:						
Miscellaneous Amortization (425)	0	5,697	0	0	5,697	3
Other (specify):					0	4
Balance End of Year	0	91,152	0	0	91,152	

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 \$5,000, providing a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

Done

Signature Page (Page ii)

General footnotes

ACCOUNTANTS' COMPILATION REPORT

To the City Council
City of Whitehall
Whitehall, Wisconsin

We have compiled, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants, the balance sheets of the Whitehall Municipal Electric Utility, an enterprise fund of the City of Whitehall as of December 31, 2007 and 2006, and the related statements of income and retained earnings for the years then ended and the supplemental schedules as of and for the year ended December 31, 2007 in the accompanying prescribed form.

Our compilation was limited to presenting, in the form prescribed by the Public Service Commission of Wisconsin, information that is the representation of management. We have not audited or reviewed the financial statements and supplemental schedules referred to above and, accordingly, do not express an opinion or any other form of assurance on them.

The financial statements and related supplemental schedules are presented in accordance with the requirements of the Public Service Commission of Wisconsin, which differ from accounting principles generally accepted in the United States of America. This report is intended solely for the information and use of the Public Service Commission of Wisconsin and is not intended and should not be used by anyone other than the specified party.

VIRCHOW, KRAUSE & COMPANY, LLP

March 10, 2008

ELECTRIC OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Electricity			
Sales of Electricity (440-448)	2,698,521	2,242,782	1
Total Sales of Electricity	2,698,521	2,242,782	
Other Operating Revenues			
Forfeited Discounts (450)	8,728	6,247	2
Miscellaneous Service Revenues (451)	3,069	4,458	3
Sales of Water and Water Power (453)	0	0	4
Rent from Electric Property (454)	7,556	7,718	5
Interdepartmental Rents (455)	0	0	6
Other Electric Revenues (456)	8,574	8,441	7
Amortization of Construction Grants (457)	0	0	8
Total Other Operating Revenues	27,927	26,864	
Total Operating Revenues	2,726,448	2,269,646	
Operation and Maintenance Expenses			
Power Production Expenses (500-546)	2,045,473	1,751,469	9
Transmission Expenses (550-553)	0	0	10
Distribution Expenses (560-576)	172,829	111,723	11
Customer Accounts Expenses (901-904)	35,714	34,051	12
Sales Expenses (910)	0	0	13
Administrative and General Expenses (920-935)	158,382	152,990	14
Total Operation and Maintenance Expenses	2,412,398	2,050,233	
Other Expenses			
Depreciation Expense (403)	151,077	142,716	15
Amortization Expense (404-407)		0	16
Taxes (408)	78,629	73,847	17
Total Other Expenses	229,706	216,563	
Total Operating Expenses	2,642,104	2,266,796	
NET OPERATING INCOME	84,344	2,850	

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	8,728	1
Other (specify):		
NONE		2
Total Forfeited Discounts (450)	8,728	
Miscellaneous Service Revenues (451):		
MISC. SERVICE REVENUES	3,069	3
Total Miscellaneous Service Revenues (451)	3,069	
Sales of Water and Water Power (453):		
NONE		4
Total Sales of Water and Water Power (453)	0	
Rent from Electric Property (454):		
RENT FROM ELECTRIC PROPERTY	7,556	5
Total Rent from Electric Property (454)	7,556	
Interdepartmental Rents (455):		
NONE		6
Total Interdepartmental Rents (455)	0	
Other Electric Revenues (456):		
ENERGY CONSERVATION	5,500	7
MISCELLANEOUS REVENUES	3,074	8
Total Other Electric Revenues (456)	8,574	
Amortization of Construction Grants (457):		
NONE		9
Total Amortization of Construction Grants (457)	0	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, 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 Labor (500)	0		1
Fuel (501)	0		2
Operation Supplies and Expenses (502)	0		3
Steam from Other Sources (503)	0		4
Steam Transferred -- Credit (504)	0		5
Maintenance of Steam Production Plant (506)	0		6
Total Steam Power Generation Expenses	0	0	
HYDRAULIC POWER GENERATION EXPENSES			
Operation Supervision and Labor (530)	0		7
Water for Power (531)	0		8
Operation Supplies and Expenses (532)	0		9
Maintenance of Hydraulic Production Plant (535)	0		10
Total Hydraulic Power Generation Expenses	0	0	
OTHER POWER GENERATION EXPENSES			
Operation Supervision and Labor (538)	0		11
Fuel (539)	0		12
Operation Supplies and Expenses (540)	0		13
Maintenance of Other Power Production Plant (543)	0		14
Total Other Power Generation Expenses	0	0	
OTHER POWER SUPPLY EXPENSES			
Purchased Power (545)	2,045,473	1,751,469	15
Other Expenses (546)	0		16
Total Other Power Supply Expenses	2,045,473	1,751,469	
Total Power Production Expenses	2,045,473	1,751,469	
TRANSMISSION EXPENSES			
Operation Supervision and Labor (550)	0		17
Operation Supplies and Expenses (551)	0		18

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
TRANSMISSION EXPENSES			
Maintenance of Transmission Plant (553)		0	19
Total Transmission Expenses	0	0	
DISTRIBUTION EXPENSES			
Operation Supervision Expenses (560)	12,934	9,500	20
Line and Station Labor (561)	68,745	48,792	21
Line and Station Supplies and Expenses (562)	23,292	6,943	22
Street Lighting and Signal System Expenses (565)	713	1,095	23
Meter Expenses (566)	15,078	13,209	24
Customer Installations Expenses (567)		0	25
Miscellaneous Distribution Expenses (569)	3,989	2,439	26
Maintenance of Structures and Equipment (571)	104	55	27
Maintenance of Lines (572)	28,175	19,474	28
Maintenance of Line Transformers (573)	1,736	0	29
Maintenance of Street Lighting and Signal Systems (574)	7,757	2,083	30
Maintenance of Meters (575)	2,116	2,274	31
Maintenance of Miscellaneous Distribution Plant (576)	8,190	5,859	32
Total Distribution Expenses	172,829	111,723	
CUSTOMER ACCOUNTS EXPENSES			
Meter Reading Labor (901)	6,390	3,982	33
Accounting and Collecting Labor (902)	28,353	26,856	34
Supplies and Expenses (903)	971	1,413	35
Uncollectible Accounts (904)	0	1,800	36
Total Customer Accounts Expenses	35,714	34,051	
SALES EXPENSES			
Sales Expenses (910)		0	37
Total Sales Expenses	0	0	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	16,711	16,774	38
Office Supplies and Expenses (921)	4,307	4,326	39
Administrative Expenses Transferred -- Credit (922)	0	0	40
Outside Services Employed (923)	12,308	7,382	41
Property Insurance (924)	12,896	13,619	42
Injuries and Damages (925)	0	0	43
Employee Pensions and Benefits (926)	75,763	70,137	44
Regulatory Commission Expenses (928)	13	4,273	45
Miscellaneous General Expenses (930)	17,271	12,920	46
Transportation Expenses (933)	11,960	11,638	47
Maintenance of General Plant (935)	7,153	11,921	48
Total Administrative and General Expenses	158,382	152,990	
Total Operation and Maintenance Expenses	2,412,398	2,050,233	

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		58,476	54,031	1
Social Security		13,807	11,189	2
Wisconsin Gross Receipts Tax		3,762	6,694	3
PSC Remainder Assessment		2,584	1,933	4
Other (specify): NONE			0	5
Total tax expense		<u>78,629</u>	<u>73,847</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			Trempealeau				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.191936				3
County tax rate	mills		6.693510				4
Local tax rate	mills		7.847267				5
School tax rate	mills		7.595820				6
Voc. school tax rate	mills		2.164784				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		24.493317				10
Less: state credit	mills		1.347961				11
Net tax rate	mills		23.145356				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		7.847267				14
Combined School Tax Rate	mills		9.760604				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		17.607871				17
Total Tax Rate	mills		24.493317				18
Ratio of Local and School Tax to Total	dec.		0.718885				19
Total tax net of state credit	mills		23.145356				20
Net Local and School Tax Rate	mills		16.638842				21
Utility Plant, Jan. 1	\$	3,956,407	3,956,407				22
Materials & Supplies	\$	33,508	33,508				23
Subtotal	\$	3,989,915	3,989,915				24
Less: Plant Outside Limits	\$	15,144	15,144				25
Taxable Assets	\$	3,974,771	3,974,771				26
Assessment Ratio	dec.		0.884181				27
Assessed Value	\$	3,514,417	3,514,417				28
Net Local & School Rate	mills		16.638842				29
Tax Equiv. Computed for Current Year	\$	58,476	58,476				30
Tax Equivalent per 1994 PSC Report	\$	43,250					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32
Tax equiv. for current year (see note 5)	\$	58,476					34

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 \$50,000. 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--

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 \$50,000. 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)	9,225		34
Structures and Improvements (361)	27,473		35
Station Equipment (362)	943,845		36
Storage Battery Equipment (363)	0		37
Poles, Towers and Fixtures (364)	164,538	154	38
Overhead Conductors and Devices (365)	442,496	2,831	39
Underground Conduit (366)	8,162	1,021	40
Underground Conductors and Devices (367)	288,359	3,468	41
Line Transformers (368)	252,085	6,280	42
Services (369)	98,166	2,023	43
Meters (370)	122,526	9,910	44
Installations on Customers' Premises (371)	27,950		45
Leased Property on Customers' Premises (372)	529		46
Street Lighting and Signal Systems (373)	207,215	36,953	47
Total Distribution Plant	2,592,569	62,640	
GENERAL PLANT			
Land and Land Rights (389)	0		48
Structures and Improvements (390)	0		49
Office Furniture and Equipment (391)	7,666		50
Computer Equipment (391.1)	28,628	3,670	51
Transportation Equipment (392)	102,292	19,035	52
Stores Equipment (393)	300		53
Tools, Shop and Garage Equipment (394)	49,947		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)			0 32
Roads and Trails (359)			0 33
Total Transmission Plant	0	0	0
DISTRIBUTION PLANT			
Land and Land Rights (360)			9,225 34
Structures and Improvements (361)			27,473 35
Station Equipment (362)			943,845 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)			164,692 38
Overhead Conductors and Devices (365)			445,327 39
Underground Conduit (366)			9,183 40
Underground Conductors and Devices (367)			291,827 41
Line Transformers (368)			258,365 42
Services (369)			100,189 43
Meters (370)	137		132,299 44
Installations on Customers' Premises (371)			27,950 45
Leased Property on Customers' Premises (372)			529 46
Street Lighting and Signal Systems (373)	6,091		238,077 47
Total Distribution Plant	6,228	0	2,648,981
GENERAL PLANT			
Land and Land Rights (389)			0 48
Structures and Improvements (390)			0 49
Office Furniture and Equipment (391)			7,666 50
Computer Equipment (391.1)			32,298 51
Transportation Equipment (392)	12,348		108,979 52
Stores Equipment (393)			300 53
Tools, Shop and Garage Equipment (394)			49,947 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 \$50,000. 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)	3,988		55
Power Operated Equipment (396)	260,869		56
Communication Equipment (397)	3,219		57
Miscellaneous Equipment (398)	2,578		58
Other Tangible Property (399)	0		59
Total General Plant	459,487	22,705	
Total utility plant in service directly assignable	3,052,056	85,345	
Common Utility Plant Allocated to Electric Department	0		60
Total utility plant in service	3,052,056	85,345	

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)			3,988 55
Power Operated Equipment (396)			260,869 56
Communication Equipment (397)			3,219 57
Miscellaneous Equipment (398)			2,578 58
Other Tangible Property (399)			0 59
Total General Plant	12,348	0	469,844
Total utility plant in service directly assignable	18,576	0	3,118,825
Common Utility Plant Allocated to Electric Department			0 60
Total utility plant in service	18,576	0	3,118,825

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 \$50,000. 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.
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 \$50,000. 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)	366,067		36
Storage Battery Equipment (363)	0		37
Poles, Towers and Fixtures (364)	24,009		38
Overhead Conductors and Devices (365)	328,745		39
Underground Conduit (366)	0		40
Underground Conductors and Devices (367)	143,488	9,416	41
Line Transformers (368)	7,680		42
Services (369)	6,171		43
Meters (370)	3,423		44
Installations on Customers' Premises (371)	0		45
Leased Property on Customers' Premises (372)	0		46
Street Lighting and Signal Systems (373)	13,540	2,020	47
Total Distribution Plant	893,123	11,436	
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)	0		51
Transportation Equipment (392)	11,228		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)			366,067 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)			24,009 38
Overhead Conductors and Devices (365)			328,745 39
Underground Conduit (366)			0 40
Underground Conductors and Devices (367)			152,904 41
Line Transformers (368)			7,680 42
Services (369)			6,171 43
Meters (370)			3,423 44
Installations on Customers' Premises (371)			0 45
Leased Property on Customers' Premises (372)			0 46
Street Lighting and Signal Systems (373)			15,560 47
Total Distribution Plant	0	0	904,559
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)			0 51
Transportation Equipment (392)			11,228 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 \$50,000. 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	11,228	0	
Total utility plant in service directly assignable	904,351	11,436	
Common Utility Plant Allocated to Electric Department	0		60
Total utility plant in service	904,351	11,436	

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	<u>0</u>	<u>0</u>	<u>11,228</u>
Total utility plant in service directly assignable	<u>0</u>	<u>0</u>	<u>915,787</u>
Common Utility Plant Allocated to Electric Department			0 60
Total utility plant in service	<u>0</u>	<u>0</u>	<u>915,787</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)						0 1
7.2/12.5 kV (12kV)	17					17 2
14.4/24.9 kV (25kV)						0 3
Other:						
NONE						0 4
Underground Lines						
2.4/4.16 kV (4kV)						0 5
7.2/12.5 kV (12kV)	4					4 6
14.4/24.9 kV (25kV)						0 7
Other:						
URD-1.94	3					3 8
Primary Distribution System Voltage(s) -- Rural						
Pole Lines						
2.4/4.16 kV (4kV)						0 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)						0 13
7.2/12.5 kV (12kV)			0			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	1 11
Nonfarm	37 12
Total	38 13
Total customers on rural lines at end of year	38 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	5,370	Tuesday	01/16/2007	11:00	3,019	1
February	02	5,754	Thursday	02/08/2007	09:00	2,819	2
March	03	5,149	Tuesday	03/20/2007	10:00	2,882	3
April	04	5,273	Wednesday	04/04/2007	10:00	2,734	4
May	05	5,676	Tuesday	05/29/2007	14:00	2,929	5
June	06	6,400	Tuesday	06/26/2007	14:00	3,054	6
July	07	6,424	Wednesday	07/25/2007	16:00	3,175	7
August	08	6,384	Tuesday	08/07/2007	16:00	3,285	8
September	09	6,445	Wednesday	09/05/2007	16:00	2,803	9
October	10	5,329	Monday	10/08/2007	11:00	2,856	10
November	11	5,021	Tuesday	11/27/2007	18:00	2,724	11
December	12	5,144	Monday	12/10/2007	18:00	2,922	12
Total		68,369				35,202	

System Name

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

Type of Reading	Supplier
------------------------	-----------------

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	35,202	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	35,202	17
Disposition of Energy		
Sales to Ultimate Consumers (including interdepartmental sales)	34,677	18
Sales For Resale		19
Energy Used by the Company (excluding station use):		20
Electric Utility	41	21
Common (office, shops, garages, etc. serving 2 or more util. depts.)		22
Total Used by Company	41	23
Total Sold and Used	34,718	24
Energy Losses:		25
Transmission Losses (if applicable)		26
Distribution Losses	484	27
Total Energy Losses	484	28
Loss Percentage (% Total Energy Losses of Total Source of Energy)	1.3749%	29
Total Disposition of Energy	35,202	30

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)	(e)
Residential Sales				
RURAL	MS-4	19	231	1
CITY	RG-1	727	6,661	2
Total Sales for Residential Sales		746	6,892	
Commercial & Industrial				
CITY COMMERCIAL	CG-1	169	3,602	3
RURAL COMMERCIAL	CG-1	10	25	4
CITY INDUSTRIAL	CP-1	15	22,195	5
RURAL INDUSTRIAL	CP-1	2	1,515	6
ATHLETIC FIELDS	MP-1	2	1	7
INTERDEPARTMENTAL	MP-1	3	253	8
Total Sales for Commercial & Industrial		201	27,591	
Public Street & Highway Lighting				
CITY STREETS	MS-1	1	180	9
SECURITY LIGHTS	MS-3	1	14	10
Total Sales for Public Street & Highway Lighting		2	194	
Sales for Resale				
NONE				11
Total Sales for Sales for Resale		0	0	
TOTAL SALES FOR ELECTRICITY		949	34,677	

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)	
		22,138	287	22,425	1
		634,447	5,644	640,091	2
0	0	656,585	5,931	662,516	
		326,653	4,058	330,711	3
		3,161	30	3,191	4
44,408	53,795	1,501,855	33,058	1,534,913	5
3,383	4,683	103,988	2,864	106,852	6
		502	1	503	7
		21,047	198	21,245	8
47,791	58,478	1,957,206	40,209	1,997,415	
		37,520	202	37,722	9
		854	14	868	10
0	0	38,374	216	38,590	
				0	11
0	0	0	0	0	
47,791	58,478	2,652,165	46,356	2,698,521	

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	SOURCE				2
Type of Power Purchased (firm, dump, etc.)	FIRM				3
Voltage at Which Delivered	69000				4
Point of Metering	SOURCE				5
Total of 12 Monthly Maximum Demands -- kW	68,369				6
Average load factor	70.5298%				7
Total Cost of Purchased Power	2,045,473				8
Average cost per kWh	0.0581				9
On-Peak Hours (if applicable)					10
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	11
January	1,481	1,537			12
February	1,366	1,453			13
March	1,421	1,460			14
April	1,342	1,392			15
May	1,484	1,445			16
June	1,495	1,559			17
July	1,510	1,666			18
August	1,698	1,587			19
September	1,283	1,520			20
October	1,445	1,411			21
November	1,315	1,409			22
December	1,289	1,633			23
Total kWh (000)	17,129	18,072			24
					25
					26
					27
	(d)		(e)		28
Name of Vendor					29
Point of Delivery					30
Voltage at Which Delivered					31
Point of Metering					32
Type of Power Purchased (firm, dump, etc.)					33
Total of 12 Monthly Maximum Demands -- kW					34
Average load factor					35
Total Cost of Purchased Power					36
Average cost per kWh					37
On-Peak Hours (if applicable)					38
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	39
January					40
February					41
March					42
April					43
May					44
June					45
July					46
August					47
September					48
October					49
November					50
December					51
Total kWh (000)					52

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 (\$)		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 by Each Unit During Yr. (000's) (m)		Rated Unit Capacity (n)		Total Rated Plant Capacity (kW) (p)	Total Maximum Continuous Capacity (kW) (q)
						kW	kVA		
Total				0	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 by Each Unit Generator During Yr. (000's) (j)		Rated Unit Capacity (k)		Total Rated Plant Capacity (kW) (m)	Total Maximum Continuous Plant Capacity (kW) (n)
				kW	kVA		
Total		0	0	0	0	0	0

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)		
Name of Substation	CLAIRE ST. TOWER DRIV					1
Voltage--High Side	6,900	6,900				2
Voltage--Low Side	12,470	12,470				3
Num. Main Transformers in Operation	1	1				4
Total Capacity of Transformers in kVA	7,500	7,500				5
Number of Spare Transformers on Hand	0	0				6
15-Minute Maximum Demand in kW	3,449	6,384				7
Dt and Hr of Such Maximum Demand	09/04/2007 05:00	08/07/2007 04:00				8 9
Kwh Output	18,865	16,337				10

SUBSTATION EQUIPMENT (continued)

Particulars (g)	Utility Designation					(l)
	(h)	(i)	(j)	(k)		
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)		
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	1,234	285	17,765	1
Acquired during year	101	5	180	2
Total	1,335	290	17,945	3
Retired during year	8	0	0	4
Sales, transfers or adjustments increase (decrease)				5
Number end of year	1,327	290	17,945	6
Number end of year accounted for as follows:				7
In customers' use	1,009	266	15,893	8
In utility's use	3			9
				10
Locked meters on customers' premises				11
In stock	315	24	2,052	12
Total end of year	1,327	290	17,945	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				
Fluorescent	150	125	91,351	1
Fluorescent	250	16	18,448	2
Total		141	109,799	
Ornamental				
Fluorescent	150	19	14,231	3
Fluorescent	250	18	20,754	4
Metal Halide/Halogen	70	18	14,004	5
Metal Halide/Halogen	250	18	20,754	6
Total		73	69,743	
Other				
NONE				7
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 25%, but not less \$5,000, please explain.

Acct.#561 = Hired a third lineman during 2007.

Acct.#562 = Various substation repairs due to lightning strike.

Acct. #572 = Additional maintenance of both overhead and underground lines in 2007.

Acct.#574 = Utility did more street lighting maintenance in 2007 than in the prior year.
