



3014 (02-05-09)

**ANNUAL REPORT**

OF

Name: CUBA CITY MUNICIPAL ELECTRIC & WATER UTILITY

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Principal Office: 108 N. MAIN STREET  
CUBA CITY, WI 53807

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For the Year Ended: DECEMBER 31, 2008

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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.*

## GENERAL RULES FOR REPORTING

1. Prepare the report in conformity with the Uniform System of Accounts prescribed by the Public Service Commission of Wisconsin.
2. Numeric items shall contain digits (0-9). A minus sign "-" shall be entered in the software program to indicate negative values. Parentheses shall not be used for numeric items. The program will convert the minus sign to parentheses for hard copy annual report purposes. Negative values may not be allowed for certain entries in the annual report due to restrictions contained in the software program.
3. The annual report should be complete in itself in all particulars. Reference to reports of former years should not be made to take the place of required entries except as otherwise specifically authorized.
4. Whenever schedules call for data from the previous year, the data reported must be based upon those shown by the annual report of the previous year or an appropriate explanation given why different data is being reported for the current year. Where available, use an adjustment column.
5. All dollar amounts will be reported in whole dollars.
6. Wherever information is required to be shown as text, the information shall be shown in the space provided using other than account titles. In each case, the information shall be properly identified. Footnote capability is included in the annual report software program and shall be utilized where necessary to further explain particulars of a schedule.



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### IDENTIFICATION AND OWNERSHIP

**Exact Utility Name:** CUBA CITY MUNICIPAL ELECTRIC & WATER UTILITY

**Utility Address:** 108 N. MAIN STREET  
CUBA CITY, WI 53807

**When was utility organized?** 1/1/1900

**Report any change in name:**

**Effective Date:**

**Utility Web Site:**

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**Utility employee in charge of correspondence concerning this report:**

**Name:** KATHY H. SCHULTZ

**Title:** CITY CLERK-TREASURER

**Office Address:**

108 N. MAIN STREET  
CUBA CITY, WI 53807

**Telephone:** (608) 744 - 2152

**Fax Number:** (608) 744 - 2151

**Email Address:** khschultz@wppienergy.org

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

**Name:** CLIFTON GUNDERSON, LLP

**Title:**

**Office Address:**

8215 GREENWAY BOULEVARD, SUITE 600  
MIDDLETON, WI 53562

**Telephone:** (608) 662 - 8600

**Fax Number:** (608) 662 - 9142

**Email Address:** MIKE.STOETZEL@CLIFTONCPA.COM

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

**Name:** JAMES BOUSLEY

**Title:** PRESIDENT

**Office Address:**

108 N. MAIN STREET  
CUBA CITY, WI 53807

**Telephone:** (608) 744 - 8735

**Fax Number:** (608) 744 - 2151

**Email Address:**

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

YES

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

**Name:** CLIFTON GUNDERSON, LLP

**Title:**

**Office Address:**

8215 GREENWAY BOULEVARD, SUITE 600  
MIDDLETON, WI 53562

**Telephone:** (608) 662 - 8600

**Fax Number:** (608) 662 - 9142

**Email Address:** MIKE.STOETZEL@CLIFTONCPA.COM

### IDENTIFICATION AND OWNERSHIP

**Date of most recent audit report:** 3/20/2008

**Period covered by most recent audit:** 2007

**Names and titles of utility management including manager or superintendent:**

**Name:** GARY DROESSLER

**Title:** DIRECTOR OF PUBLIC WORKS

**Office Address:**

108 N. MAIN STREET  
CUBA CITY, WI 53807

**Telephone:** (608) 744 - 2152

**Fax Number:** (608) 744 - 2151

**Email Address:** gdroessler@wppienergy.org

**Name of utility commission/committee:** ELECTRIC & WATER COMMISSION

**Names of members of utility commission/committee:**

- MR JAMES BOUSLEY, PRESIDENT
- MR JEROME HINDERMAN
- MR GREGORY KERN
- MR M. JOHN STAVER
- MR MARTIN WILBERDING

**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:** [REDACTED]

**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:** NONE

**Contact Person:**

**Title:**

**Telephone:**

**Fax Number:**

**Email 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)	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	1,983,977	1,821,841	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	1,565,804	1,512,822	2
Depreciation Expense (403)	204,118	199,057	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	108,280	106,982	5
<b>Total Operating Expenses</b>	<b>1,878,202</b>	<b>1,818,861</b>	
<b>Net Operating Income</b>	<b>105,775</b>	<b>2,980</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>105,775</b>	<b>2,980</b>	
<b>OTHER INCOME</b>			
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)	2,827	4,202	10
Miscellaneous Nonoperating Income (421)	0	0	11
<b>Total Other Income</b>	<b>2,827</b>	<b>4,202</b>	
<b>Total Income</b>	<b>108,602</b>	<b>7,182</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	(2,970)	(2,970)	12
Other Income Deductions (426)	6,437	6,437	13
<b>Total Miscellaneous Income Deductions</b>	<b>3,467</b>	<b>3,467</b>	
<b>Income Before Interest Charges</b>	<b>105,135</b>	<b>3,715</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	58,065	53,253	14
Amortization of Debt Discount and Expense (428)	1,397	1,397	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
<b>Total Interest Charges</b>	<b>59,462</b>	<b>54,650</b>	
<b>Net Income</b>	<b>45,673</b>	<b>(50,935)</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	970,107	1,021,042	20
Balance Transferred from Income (433)	45,673	(50,935)	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
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>1,015,780</b>	<b>970,107</b>	

## DETAILS OF INCOME STATEMENT ACCOUNTS

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)	
<b>UTILITY OPERATING INCOME</b>				
<b>Operating Revenues (400):</b>				
Derived	1,983,977	0	1,983,977	1
<b>Total (Acct. 400):</b>	<b>1,983,977</b>	<b>0</b>	<b>1,983,977</b>	
<b>Operation and Maintenance Expense (401-402):</b>				
Derived	1,565,804	0	1,565,804	2
<b>Total (Acct. 401-402):</b>	<b>1,565,804</b>	<b>0</b>	<b>1,565,804</b>	
<b>Depreciation Expense (403):</b>				
Derived	204,118	0	204,118	3
<b>Total (Acct. 403):</b>	<b>204,118</b>	<b>0</b>	<b>204,118</b>	
<b>Amortization Expense (404-407):</b>				
Derived	0	0	0	4
<b>Total (Acct. 404-407):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Taxes (408):</b>				
Derived	108,280	0	108,280	5
<b>Total (Acct. 408):</b>	<b>108,280</b>	<b>0</b>	<b>108,280</b>	
<b>Revenues from Utility Plant Leased to Others (412):</b>				
NONE			0	6
<b>Total (Acct. 412):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Expenses of Utility Plant Leased to Others (413):</b>				
NONE			0	7
<b>Total (Acct. 413):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TOTAL UTILITY OPERATING INCOME:</b>	<b>105,775</b>	<b>0</b>	<b>105,775</b>	
<b>OTHER INCOME</b>				
<b>Income from Merchandising, Jobbing and Contract Work (415-416):</b>				
Derived	0	0	0	8
<b>Total (Acct. 415-416):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Income from Nonutility Operations (417):</b>				
NONE			0	9
<b>Total (Acct. 417):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Nonoperating Rental Income (418):</b>				
NONE			0	10
<b>Total (Acct. 418):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Interest and Dividend Income (419):</b>				
NONE	2,827		2,827	11
<b>Total (Acct. 419):</b>	<b>2,827</b>	<b>0</b>	<b>2,827</b>	
<b>Miscellaneous Nonoperating Income (421):</b>				
Contributed Plant - Water			0	12
Contributed Plant - Electric			0	13

## DETAILS OF INCOME STATEMENT ACCOUNTS

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)	
<b>OTHER INCOME</b>				
<b>Miscellaneous Nonoperating Income (421):</b>				
NONE			0	14
<b>Total (Acct. 421):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TOTAL OTHER INCOME:</b>	<b>2,827</b>	<b>0</b>	<b>2,827</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>				
<b>Miscellaneous Amortization (425):</b>				
Regulatory Liability (253) Amortization	(2,970)	0	(2,970)	15
NONE			0	16
<b>Total (Acct. 425):</b>	<b>(2,970)</b>	<b>0</b>	<b>(2,970)</b>	
<b>Other Income Deductions (426):</b>				
Depreciation Expense on Contributed Plant - Water	0	3,570	3,570	17
Depreciation Expense on Contributed Plant - Electric	0	2,867	2,867	18
NONE			0	19
<b>Total (Acct. 426):</b>	<b>0</b>	<b>6,437</b>	<b>6,437</b>	
<b>TOTAL MISCELLANEOUS INCOME DEDUCTIONS:</b>	<b>(2,970)</b>	<b>6,437</b>	<b>3,467</b>	
<b>INTEREST CHARGES</b>				
<b>Interest on Long-Term Debt (427):</b>				
Derived	58,065	0	58,065	20
<b>Total (Acct. 427):</b>	<b>58,065</b>	<b>0</b>	<b>58,065</b>	
<b>Amortization of Debt Discount and Expense (428):</b>				
NONE	1,397		1,397	21
<b>Total (Acct. 428):</b>	<b>1,397</b>	<b>0</b>	<b>1,397</b>	
<b>Amortization of Premium on Debt--Cr. (429):</b>				
NONE			0	22
<b>Total (Acct. 429):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Interest on Debt to Municipality (430):</b>				
Derived	0	0	0	23
<b>Total (Acct. 430):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other Interest Expense (431):</b>				
Derived	0	0	0	24
<b>Total (Acct. 431):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Interest Charged to Construction--Cr. (432):</b>				
NONE			0	25
<b>Total (Acct. 432):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TOTAL INTEREST CHARGES:</b>	<b>59,462</b>	<b>0</b>	<b>59,462</b>	
<b>NET INCOME:</b>	<b>52,110</b>	<b>(6,437)</b>	<b>45,673</b>	
<b>EARNED SURPLUS</b>				
<b>Unappropriated Earned Surplus (Beginning of Year) (216):</b>				
Derived	783,222	186,885	970,107	26
<b>Total (Acct. 216):</b>	<b>783,222</b>	<b>186,885</b>	<b>970,107</b>	

## DETAILS OF INCOME STATEMENT ACCOUNTS

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)	
<b>EARNED SURPLUS</b>				
<b>Balance Transferred from Income (433):</b>				
Derived	52,110	(6,437)	45,673	27
<b>Total (Acct. 433):</b>	<b>52,110</b>	<b>(6,437)</b>	<b>45,673</b>	
<b>Miscellaneous Credits to Surplus (434):</b>				
NONE			0	28
<b>Total (Acct. 434):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Miscellaneous Debits to Surplus--Debit (435):</b>				
NONE			0	29
<b>Total (Acct. 435)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Appropriations of Surplus--Debit (436):</b>				
Detail appropriations to (from) account 215			0	30
<b>Total (Acct. 436)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Appropriations of Income to Municipal Funds--Debit (439):</b>				
NONE			0	31
<b>Total (Acct. 439)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):</b>	<b>835,332</b>	<b>180,448</b>	<b>1,015,780</b>	

**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
<b>Costs &amp; Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
<b>Other (list by major classes):</b>						
NONE					0	6
<b>Total costs and expenses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net income (or loss)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

## 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	325,498	1,658,479	0	0	1,983,977	1
Less: interdepartmental sales	0	13,214	0	0	13,214	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 -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b>						
NONE					0	6
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>325,498</b>	<b>1,645,265</b>	<b>0</b>	<b>0</b>	<b>1,970,763</b>	

## 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	54,547	0	54,547	1
Electric operating expenses	97,486	0	97,486	2
Gas operating expenses	0	0	0	3
Heating operating expenses	0	0	0	4
Sewer operating expenses	0	0	0	5
Merchandising and jobbing	0	0	0	6
Other nonutility expenses	0	0	0	7
Water utility plant accounts	0	0	0	8
Electric utility plant accounts	0	0	0	9
Gas utility plant accounts	0	0	0	10
Heating utility plant accounts	0	0	0	11
Sewer utility plant accounts	0	0	0	12
Accum. prov. for depreciation of water plant	0	0	0	13
Accum. prov. for depreciation of electric plant	0	0	0	14
Accum. prov. for depreciation of gas plant	0	0	0	15
Accum. prov. for depreciation of heating plant	0	0	0	16
Accum. prov. for depreciation of sewer plant	0	0	0	17
Clearing accounts	0	0	0	18
All other accounts	0	0	0	19
<b>Total Payroll</b>	<b>152,033</b>	<b>0</b>	<b>152,033</b>	

### 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	1.0	1
Electric	2.0	2
Gas		3
Sewer		4

**BALANCE SHEET**

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
<b>UTILITY PLANT</b>			
Utility Plant (101)	5,853,601	5,746,311	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	2,977,552	2,775,730	2
<b>Net Utility Plant</b>	<b>2,876,049</b>	<b>2,970,581</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Sinking Funds (125)	0	0	7
Depreciation Fund (126)	0	0	8
Other Special Funds (128)	0	0	9
<b>Total Other Property and Investments</b>	<b>0</b>	<b>0</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash (131)	124,536	121,710	10
Special Deposits (134)	0	0	11
Working Funds (135)	0	0	12
Temporary Cash Investments (136)	43	42	13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	187,879	176,917	15
Other Accounts Receivable (143)	0	0	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	180,654	134,051	18
Plant Materials and Operating Supplies (154)	102,324	116,133	19
Merchandise (155)	0	0	20
Other Materials and Supplies (156)	0	0	21
Stores Expense (163)	0	0	22
Prepayments (165)	0	0	23
Interest and Dividends Receivable (171)	0	0	24
Accrued Utility Revenues (173)	0	0	25
Miscellaneous Current and Accrued Assets (174)	99,961	86,370	26
<b>Total Current and Accrued Assets</b>	<b>695,397</b>	<b>635,223</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	19,560	20,957	27
Extraordinary Property Losses (182)	0	0	28
Preliminary Survey and Investigation Charges (183)	0	0	29
Clearing Accounts (184)	0	0	30
Temporary Facilities (185)	0	0	31
Miscellaneous Deferred Debits (186)	0	0	32
<b>Total Deferred Debits</b>	<b>19,560</b>	<b>20,957</b>	
<b>Total Assets and Other Debits</b>	<b>3,591,006</b>	<b>3,626,761</b>	

**BALANCE SHEET**

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	840,332	840,332	33
Appropriated Earned Surplus (215)			34
Unappropriated Earned Surplus (216)	1,015,780	970,107	35
<b>Total Proprietary Capital</b>	<b>1,856,112</b>	<b>1,810,439</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	1,155,000	1,210,000	36
Advances from Municipality (223)	0	0	37
Other Long-Term Debt (224)	102,141	125,000	38
<b>Total Long-Term Debt</b>	<b>1,257,141</b>	<b>1,335,000</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	39
Accounts Payable (232)			40
Payables to Municipality (233)	148,168	148,168	41
Customer Deposits (235)	75	75	42
Taxes Accrued (236)	225,387	231,463	43
Interest Accrued (237)	2,990	2,200	44
Tax Collections Payable (241)			45
Miscellaneous Current and Accrued Liabilities (242)	56,576	51,889	46
<b>Total Current and Accrued Liabilities</b>	<b>433,196</b>	<b>433,795</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	47
Customer Advances for Construction (252)			48
Other Deferred Credits (253)	44,557	47,527	49
<b>Total Deferred Credits</b>	<b>44,557</b>	<b>47,527</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)			50
Injuries and Damages Reserve (262)			51
Pensions and Benefits Reserve (263)			52
Miscellaneous Operating Reserves (265)			53
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>Total Liabilities and Other Credits</b>	<b>3,591,006</b>	<b>3,626,761</b>	

## 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)	
<b>First of Year:</b>					
Total Utility Plant - First of Year	2,703,382	0	0	3,042,929	1
	<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>				
<b>Plant Accounts:</b>					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	2,532,194	0	0	3,033,503	2
Utility Plant in Service - Contributed Plant (101.2)	226,914	0	0	60,990	3
Utility Plant Purchased or Sold (102)					4
Utility Plant Leased to Others (104)					5
Property Held for Future Use (105)					6
Completed Construction not Classified (106)					7
Construction Work in Progress (107)					8
<b>Total Utility Plant</b>	<b>2,759,108</b>	<b>0</b>	<b>0</b>	<b>3,094,493</b>	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (111.1)	844,005	0	0	2,031,623	9
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	68,654	0	0	33,270	10
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					11
Accumulated Provision for Depreciation of Property Held for Future Use (113)					12
Accumulated Provision for Amortization of Utility Plant in Service (114)					13
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					14
Accumulated Provision for Amortization of Property Held for Future Use (116)					15
<b>Total Accumulated Provision</b>	<b>912,659</b>	<b>0</b>	<b>0</b>	<b>2,064,893</b>	
<b>Other Utility Plant Accounts:</b>					
Utility Plant Acquisition Adjustments (117)					16
Accumulated Provision for Amortization of Utility Plant Acquisition Adjustments (118)					17
Other Utility Plant Adjustments (119)					18
<b>Total Other Utility Plant Accounts</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net Utility Plant</b>	<b>1,846,449</b>	<b>0</b>	<b>0</b>	<b>1,029,600</b>	

**ACCUMULATED PROVISION FOR DEPRECIATION OF UTILITY PLANT  
ON UTILITY PLANT FINANCED BY UTILITY OPERATION  
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)	
<b>Balance first of year (111.1)</b>	789,173	1,891,070			<b>2,680,243</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	61,137	142,981			<b>204,118</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	2,663				<b>2,663</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage					<b>0</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
					<b>0</b>	<b>13</b>
					<b>0</b>	<b>14</b>
					<b>0</b>	<b>15</b>
<b>Total credits</b>	<b>63,800</b>	<b>142,981</b>	<b>0</b>	<b>0</b>	<b>206,781</b>	<b>16</b>
<b>Debits during year</b>						<b>17</b>
Book cost of plant retired	8,968	2,428			<b>11,396</b>	<b>18</b>
Cost of removal					<b>0</b>	<b>19</b>
Other debits (specify):						<b>20</b>
					<b>0</b>	<b>21</b>
					<b>0</b>	<b>22</b>
					<b>0</b>	<b>23</b>
					<b>0</b>	<b>24</b>
<b>Total debits</b>	<b>8,968</b>	<b>2,428</b>	<b>0</b>	<b>0</b>	<b>11,396</b>	<b>25</b>
<b>Balance end of year (111.1)</b>	<b>844,005</b>	<b>2,031,623</b>	<b>0</b>	<b>0</b>	<b>2,875,628</b>	<b>26</b>
<b>Footnotes</b>						<b>27</b>

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

Depreciation Accruals (Credits) during the year (111.2):

1. Report the amounts charged in the operating sections to Other Income Deductions (426).
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)	
<b>Balance first of year (111.2)</b>	65,084	30,403			<b>95,487</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged Other Income Deductions (426)	3,570	2,867			<b>6,437</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)					<b>0</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage					<b>0</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
					<b>0</b>	<b>13</b>
					<b>0</b>	<b>14</b>
					<b>0</b>	<b>15</b>
<b>Total credits</b>	<b>3,570</b>	<b>2,867</b>	<b>0</b>	<b>0</b>	<b>6,437</b>	<b>16</b>
<b>Debits during year</b>						<b>17</b>
Book cost of plant retired	0	0			<b>0</b>	<b>18</b>
Cost of removal					<b>0</b>	<b>19</b>
Other debits (specify):						<b>20</b>
					<b>0</b>	<b>21</b>
					<b>0</b>	<b>22</b>
					<b>0</b>	<b>23</b>
					<b>0</b>	<b>24</b>
<b>Total debits</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>25</b>
<b>Balance end of year (111.2)</b>	<b>68,654</b>	<b>33,270</b>	<b>0</b>	<b>0</b>	<b>101,924</b>	<b>26</b>
<b>Footnotes</b>						<b>27</b>

**NET NONUTILITY PROPERTY (ACCTS. 121 & 122)**

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

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
NONE	0			0	2
<b>Total Nonutility Property (121)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Less accum. prov. depr. & amort. (122)	0			0	3
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

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

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

## MATERIALS AND SUPPLIES

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

Account	Total End of Year	Amount Prior Year
Electric utility total	97,078	110,816
Water utility (154)	5,246	5,317
Sewer utility (154)		
Heating utility (154)		
Gas utility (154)		
Merchandise (155)		
Other materials & supplies (156)		
Stores expense (163)		
<b>Total Materials and Supplies</b>	<b>102,324</b>	<b>116,133</b>

**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)		
<b>Unamortized debt discount &amp; expense (181)</b>				
2004 REVENUE BONDS	1,397	428	19,560	1
<b>Total</b>			<b>19,560</b>	
<b>Unamortized premium on debt (251)</b>				
NONE				2
<b>Total</b>			<b>0</b>	

### 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	840,332	1
<b>Changes during year (explain):</b>		
NONE		2
<b>Balance end of year</b>	<b>840,332</b>	

**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)	
2004 REVENUE BONDS	02/15/2004	12/01/2023	1.98%	1,155,000	1
<b>Total Bonds (Account 221):</b>				<b><u>1,155,000</u></b>	

## 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)	
<b>Advances from Municipality (223)</b>					
NONE	00/00/0000	00/00/0000	0.00%		1
<b>Total for Account 223</b>				<b>0</b>	
<b>Other Long-Term Debt (224)</b>					
MOUND CITY BANK	12/31/2007	12/31/2012	4.28%	102,141	2
<b>Total for Account 224</b>				<b>102,141</b>	
<b>Notes Payable (231)</b>					
NONE	00/00/0000	00/00/0000	0.00%		3
<b>Total for Account 231</b>				<b>0</b>	

**TAXES ACCRUED (ACCT. 236)**

Particulars (a)	Amount (b)	
Balance first of year	231,463	1
<b>Accruals:</b>		
Charged water department expense	47,736	2
Charged electric department expense	60,544	3
Charged sewer department expense	822	4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>109,102</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	102,000	6
Social Security taxes	11,548	7
PSC Remainder Assessment	1,630	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<b>115,178</b>	
<b>Balance end of year</b>	<b>225,387</b>	

### INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.  
 2. Report Customer Deposits under Account 235.

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)	
<b>Bonds (221)</b>					
W AND ELECTRIC REV BONDS-2004	2,200	52,613	51,823	<b>2,990</b>	1
<b>Subtotal</b>	<b>2,200</b>	<b>52,613</b>	<b>51,823</b>	<b>2,990</b>	
<b>Advances from Municipality (223)</b>					
NONE	0			0	2
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other Long-Term Debt (224)</b>					
MOUND CITY BANK	0	5,452	5,452	0	3
<b>Subtotal</b>	<b>0</b>	<b>5,452</b>	<b>5,452</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
NONE	0			0	4
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>2,200</b>	<b>58,065</b>	<b>57,275</b>	<b>2,990</b>	

## DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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)	
<b>Investment in Municipality (123):</b>		
NONE		1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
NONE		2
<b>Total (Acct. 124):</b>	<b>0</b>	
<b>Sinking Funds (125):</b>		
NONE		3
<b>Total (Acct. 125):</b>	<b>0</b>	
<b>Depreciation Fund (126):</b>		
NONE		4
<b>Total (Acct. 126):</b>	<b>0</b>	
<b>Other Special Funds (128):</b>		
NONE		5
<b>Total (Acct. 128):</b>	<b>0</b>	
<b>Special Deposits (134):</b>		
NONE		6
<b>Total (Acct. 134):</b>	<b>0</b>	
<b>Notes Receivable (141):</b>		
NONE		7
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	20,869	8
Electric	155,757	9
Sewer (Regulated)		10
<b>Other (specify):</b>		
MISCELLANEOUS	11,253	11
<b>Total (Acct. 142):</b>	<b>187,879</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		12
Merchandising, jobbing and contract work		13
<b>Other (specify):</b>		
NONE	0	14
<b>Total (Acct. 143):</b>	<b>0</b>	
<b>Receivables from Municipality (145):</b>		
DUE FROM SEWER	32,647	* 15
DUE FROM GENERAL	148,007	* 16
<b>Total (Acct. 145):</b>	<b>180,654</b>	

## DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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)	
<b>Prepayments (165):</b>		
NONE		17
<b>Total (Acct. 165):</b>	<b>0</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE		18
<b>Total (Acct. 182):</b>	<b>0</b>	
<b>Preliminary Survey and Investigation Charges (183):</b>		
NONE		19
<b>Total (Acct. 183):</b>	<b>0</b>	
<b>Clearing Accounts (184):</b>		
NONE		20
<b>Total (Acct. 184):</b>	<b>0</b>	
<b>Temporary Facilities (185):</b>		
NONE		21
<b>Total (Acct. 185):</b>	<b>0</b>	
<b>Miscellaneous Deferred Debits (186):</b>		
NONE		22
<b>Total (Acct. 186):</b>	<b>0</b>	
<b>Payables to Municipality (233):</b>		
DUE TO SEWER	118,168	* 23
ADVANCE FROM SEWER	30,000	* 24
<b>Total (Acct. 233):</b>	<b>148,168</b>	
<b>Other Deferred Credits (253):</b>		
Regulatory Liability	44,557	25
NONE		26
<b>Total (Acct. 253):</b>	<b>44,557</b>	

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## DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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### Detail of Other Balance Sheet Accounts (Page F-22)

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.

Acct 145 Hydrant rental receivable from general fund  
Acct 145 Unpaid meter allocation to sewer  
Acct 233 Prior year advance from sewer for operations  
Acct 233 Prior year advance from sewer for operations

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## 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)	
<b>Add Average:</b>						
Utility Plant in Service (101.1)	2,504,331	3,007,721	0	0	<b>5,512,052</b>	<b>1</b>
Materials and Supplies	5,281	103,947	0	0	<b>109,228</b>	<b>2</b>
<b>Other (specify):</b>						
NONE					<b>0</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation (111.1)	816,589	1,961,346	0	0	<b>2,777,935</b>	<b>4</b>
Customer Advances for Construction					<b>0</b>	<b>5</b>
Regulatory Liability	33,587	12,454	0	0	<b>46,041</b>	<b>6</b>
NONE					<b>0</b>	<b>7</b>
<b>Average Net Rate Base</b>	<b>1,659,436</b>	<b>1,137,868</b>	<b>0</b>	<b>0</b>	<b>2,797,304</b>	
Net Operating Income	72,763	33,012	0	0	<b>105,775</b>	<b>8</b>
<b>Net Operating Income as a percent of</b>						
<b>Average Net Rate Base</b>	<b>4.38%</b>	<b>2.90%</b>	<b>N/A</b>	<b>N/A</b>	<b>3.78%</b>	

**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	34,671	12,856	0	0	47,527	1
<b>Add credits during year:</b>						
NONE					0	2
<b>Deduct charges:</b>						
Miscellaneous Amortization (425)	2,167	803	0	0	2,970	3
<b>Other (specify):</b>						
NONE					0	4
<b>Balance End of Year</b>	<b>32,504</b>	<b>12,053</b>	<b>0</b>	<b>0</b>	<b>44,557</b>	

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## IMPORTANT CHANGES DURING THE YEAR

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Report changes of any of the following types:

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1. Acquisitions.

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2. Leaseholder changes.

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3. Extensions of service.

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4. Estimated changes in revenues due to rate changes.

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5. Obligations incurred or assumed, excluding commercial paper.

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6. Formal proceedings with the Public Service Commission.

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7. Any additional matters.

## WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
<b>Operating Revenues</b>			
<b>Sales of Water</b>			
Sales of Water (460-467)	319,335	316,720	1
<b>Total Sales of Water</b>	<b>319,335</b>	<b>316,720</b>	
<b>Other Operating Revenues</b>			
Forfeited Discounts (470 )	727	671	2
Rents from Water Property (472 )	1,680	1,680	3
Interdepartmental Rents (473 )	0	0	4
Other Water Revenues (474 )	3,756	7,435	5
<b>Total Other Operating Revenues</b>	<b>6,163</b>	<b>9,786</b>	
<b>Total Operating Revenues</b>	<b>325,498</b>	<b>326,506</b>	
<b>Operation and Maintenance Expenses</b>			
Source of Supply Expenses (600-605)	20,876	19,105	6
Pumping Expenses (620-625)	13,123	20,033	7
Water Treatment Expenses (630-635)	8,018	7,788	8
Transmission and Distribution Expenses (640-655)	15,703	130,073	9
Customer Accounts Expenses (901-906)	19,411	18,314	10
Sales Expenses (910 )	0	0	11
Administrative and General Expenses (920-935)	66,731	86,439	12
<b>Total Operation and Maintenance Expenses</b>	<b>143,862</b>	<b>281,752</b>	
<b>Other Operating Expenses</b>			
Depreciation Expense (403 )	61,137	58,386	13
Amortization Expense (404-407)	0	0	14
Taxes (408 )	47,736	47,502	15
<b>Total Other Operating Expenses</b>	<b>108,873</b>	<b>105,888</b>	
<b>Total Operating Expenses</b>	<b>252,735</b>	<b>387,640</b>	
<b>NET OPERATING INCOME</b>	<b>72,763</b>	<b>(61,134)</b>	

## 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 (Account 461).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential (460.1 )	1	4	40	1
Commercial (460.2 )	1	10	56	2
Industrial (460.3 )				3
Public Authority (460.4 )				4
<b>Total Unmetered Sales to General Customers (460)</b>	<b>2</b>	<b>14</b>	<b>96</b>	
Metered Sales to General Customers (461)				
Residential (461.1 )	772	33,932	154,403	5
Commercial (461.2 )	83	9,513	33,905	6
Industrial (461.3 )	1	1,636	3,813	7
Public Authority (461.4 )	3	3,157	11,141	8
<b>Total Metered Sales to General Customers (461)</b>	<b>859</b>	<b>48,238</b>	<b>203,262</b>	
Private Fire Protection Service (462 )	1		2,078	9
Public Fire Protection Service (463 )	1		113,899	10
Other Water Sales (465 )				11
Sales for Resale (466 )		0	0	12
Interdepartmental Sales (467 )				13
<b>Total Sales of Water</b>	<b>863</b>	<b>48,252</b>	<b>319,335</b>	

**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)	
NONE				1
<b>Total</b>		<b>0</b>	<b>0</b>	

## 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)	
<b>Public Fire Protection Service (463):</b>		
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		1
<b>Other (specify):</b>		
Wholesale fire protection billed		2
Amount billed (usually per rate schedule F-1 or Fd-1)	113,899	3
NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>113,899</b>	
<b>Forfeited Discounts (470):</b>		
NONE		5
Customer late payment charges	727	6
<b>Other (specify):</b>		
<b>Total Forfeited Discounts (470)</b>	<b>727</b>	
<b>Rents from Water Property (472):</b>		
RENTS	1,680	7
<b>Total Rents from Water Property (472)</b>	<b>1,680</b>	
<b>Interdepartmental Rents (473):</b>		
NONE		8
<b>Total Interdepartmental Rents (473)</b>	<b>0</b>	
<b>Other Water Revenues (474):</b>		
MISCELLANEOUS	1,133	9
Return on net investment in meters charged to sewer department	2,623	10
<b>Other (specify):</b>		
<b>Total Other Water Revenues (474)</b>	<b>3,756</b>	

## WATER 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)	
<b>SOURCE OF SUPPLY EXPENSES</b>			
Operation Labor (600)	0	0	1
Purchased Water (601)	0	0	2
Operation Supplies and Expenses (602)	5,280	1,919	3
Maintenance of Water Source Plant (605)	15,596	17,186	4
<b>Total Source of Supply Expenses</b>	<b>20,876</b>	<b>19,105</b>	
<b>PUMPING EXPENSES</b>			
Operation Labor (620)	39	75	5
Fuel for Power Production (621)	0	0	6
Fuel or Power Purchased for Pumping (622)	13,030	19,889	* 7
Operation Supplies and Expenses (623)	0	0	8
Maintenance of Pumping Plant (625)	54	69	9
<b>Total Pumping Expenses</b>	<b>13,123</b>	<b>20,033</b>	
<b>WATER TREATMENT EXPENSES</b>			
Operation Labor (630)	0	0	10
Chemicals (631)	8,018	7,788	11
Operation Supplies and Expenses (632)	0	0	12
Maintenance of Water Treatment Plant (635)	0	0	13
<b>Total Water Treatment Expenses</b>	<b>8,018</b>	<b>7,788</b>	
<b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>			
Operation Labor (640)	0	0	14
Operation Supplies and Expenses (641)	0	0	15
Maintenance of Distribution Reservoirs and Standpipes (650)	0	114,033	* 16
Maintenance of Mains (651)	6,321	6,674	17
Maintenance of Services (652)	1,030	1,723	18
Maintenance of Meters (653)	4,509	4,799	19
Maintenance of Hydrants (654)	3,798	2,610	20
Maintenance of Other Plant (655)	45	234	21
<b>Total Transmission and Distribution Expenses</b>	<b>15,703</b>	<b>130,073</b>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>			
Meter Reading Labor (901)	3,613	3,373	22
Accounting and Collecting Labor (902)	13,132	12,488	23
Supplies and Expenses (903)	2,666	2,453	24
Uncollectible Accounts (904)	0	0	25

## WATER 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)	
<b>CUSTOMER ACCOUNTS EXPENSES</b>			
Customer Service and Information Expenses (906)			26
<b>Total Customer Accounts Expenses</b>	<b>19,411</b>	<b>18,314</b>	
<b>SALES EXPENSES</b>			
Sales Expenses (910)		0	27
<b>Total Sales Expenses</b>	<b>0</b>	<b>0</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>			
Administrative and General Salaries (920)	18,959	16,149	28
Office Supplies and Expenses (921)	5,849	6,812	29
Administrative Expenses Transferred--Credit (922)	0	0	30
Outside Services Employed (923)	4,786	28,668	* 31
Property Insurance (924)	0	0	32
Injuries and Damages (925)	10,008	7,193	33
Employee Pensions and Benefits (926)	22,156	21,807	34
Regulatory Commission Expenses (928)	0	0	35
Miscellaneous General Expenses (930)	911	2,102	36
Transportation Expenses (933)	4,062	3,708	37
Maintenance of General Plant (935)	0	0	38
<b>Total Administrative and General Expenses</b>	<b>66,731</b>	<b>86,439</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>143,862</b>	<b>281,752</b>	

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## WATER OPERATION & MAINTENANCE EXPENSES

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### Water Operation & Maintenance Expenses (Page W-05)

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 622 Number of gallons pumped decreased in the current year resulting in decreased utility costs for pumping.

Acct 650 City painted the watertower last year.

Acct 923 An engineering firm was hired last year for consulting on painting of the water tower.

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### 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		44,108	44,108	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		822	854	2
<b>Net property tax equivalent</b>		<b>43,286</b>	<b>43,254</b>	
Social Security		4,158	3,904	3
PSC Remainder Assessment		292	344	4
Other (specify): NONE		0	0	5
<b>Total tax expense</b>		<b>47,736</b>	<b>47,502</b>	

## 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			Grant	Lafayette			1
<b>SUMMARY OF TAX RATES</b>							<b>2</b>
State tax rate	mills		0.167338	0.170367			3
County tax rate	mills		3.622158	6.466794			4
Local tax rate	mills		6.978697	7.059789			5
School tax rate	mills		9.493407	9.665238			6
Voc. school tax rate	mills		1.863797	1.897527			7
Other tax rate - Local	mills		0.000000	0.000000			8
Other tax rate - Non-Local	mills		0.000000	0.000000			9
<b>Total tax rate</b>	mills		<b>22.125397</b>	<b>25.259715</b>			<b>10</b>
Less: state credit	mills		1.794588	1.977395			11
<b>Net tax rate</b>	mills		<b>20.330809</b>	<b>23.282320</b>			<b>12</b>
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							<b>13</b>
<b>Local Tax Rate</b>	mills		<b>6.978697</b>	<b>7.059789</b>			<b>14</b>
<b>Combined School Tax Rate</b>	mills		<b>11.357204</b>	<b>11.562765</b>			<b>15</b>
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>	<b>0.000000</b>			<b>16</b>
<b>Total Local &amp; School Tax</b>	mills		<b>18.335901</b>	<b>18.622554</b>			<b>17</b>
<b>Total Tax Rate</b>	mills		<b>22.125397</b>	<b>25.259715</b>			<b>18</b>
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.828726</b>	<b>0.737243</b>			<b>19</b>
<b>Total tax net of state credit</b>	mills		<b>20.330809</b>	<b>23.282320</b>			<b>20</b>
<b>Net Local and School Tax Rate</b>	mills		<b>16.848679</b>	<b>17.164733</b>			<b>21</b>
Utility Plant, Jan. 1	\$	2,703,382	2,360,514	342,868			22
Materials & Supplies	\$	5,317	4,753	564			23
<b>Subtotal</b>	\$	<b>2,708,699</b>	<b>2,365,267</b>	<b>343,432</b>			<b>24</b>
Less: Plant Outside Limits	\$	0	0	0			25
<b>Taxable Assets</b>	\$	<b>2,708,699</b>	<b>2,365,267</b>	<b>343,432</b>			<b>26</b>
Assessment Ratio	dec.		1.013081	0.996118			27
<b>Assessed Value</b>	\$	<b>2,738,306</b>	<b>2,396,207</b>	<b>342,099</b>			<b>28</b>
<b>Net Local &amp; School Rate</b>	mills		<b>16.848679</b>	<b>17.164733</b>			<b>29</b>
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>46,245</b>	<b>40,373</b>	<b>5,872</b>			<b>30</b>
Tax Equivalent per 1994 PSC Report	\$	44,108					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$	44,108					32 33
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>44,108</b>					<b>34</b>
Footnotes			*				35

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## PROPERTY TAX EQUIVALENT (WATER)

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### Property Tax Equivalent (Water) (Page W-07)

If Lower Tax Equivalent authorized by municipality is greater than or equal to zero, please explain.  
City has authorized 1994 tax equivalent for current year.

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## 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 \$10,000. 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)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>INTANGIBLE PLANT</b>						
Organization (301)	0				0	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>						
Land and Land Rights (310)	547				547	4
Structures and Improvements (311)	0				0	5
Collecting and Impounding Reservoirs (312)	0				0	6
Lake, River and Other Intakes (313)	0				0	7
Wells and Springs (314)	732,828				732,828	8
Supply Mains (316)	0				0	9
Other Water Source Plant (317)	0				0	10
<b>Total Source of Supply Plant</b>	<b>733,375</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>733,375</b>	
<b>PUMPING PLANT</b>						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	170,030				170,030	12
Other Power Production Equipment (323)	1,803				1,803	13
Electric Pumping Equipment (325)	57,948				57,948	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	0				0	16
<b>Total Pumping Plant</b>	<b>229,781</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>229,781</b>	
<b>WATER TREATMENT PLANT</b>						
Land and Land Rights (330)	0				0	17
Structures and Improvements (331)	3,528				3,528	18
Sand or Other Media Filtration Equipment (332)	12,986				12,986	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
<b>Total Water Treatment Plant</b>	<b>16,514</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>16,514</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>						
Land and Land Rights (340)	492				492	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	216,370				216,370	24
Transmission and Distribution Mains (343)	913,591	26,543	6,923		933,211	25
Services (345)	162,519	11,423	732		173,210	26
Meters (346)	95,466	3,302	593		98,175	27
Hydrants (348)	61,032	8,882	720		69,194	28

## 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 \$10,000. 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)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>						
Other Transmission and Distribution Plant (349)	510				510	29
<b>Total Transmission and Distribution Plant</b>	<b>1,449,980</b>	<b>50,150</b>	<b>8,968</b>	<b>0</b>	<b>1,491,162</b>	
<b>GENERAL PLANT</b>						
Land and Land Rights (389)	0				0	30
Structures and Improvements (390)	0				0	31
Office Furniture and Equipment (391)	9,604				9,604	32
Computer Equipment (391.1)	2,674	426			3,100	33
Transportation Equipment (392)	300	14,118			14,418	34
Stores Equipment (393)	0				0	35
Tools, Shop and Garage Equipment (394)	8,831				8,831	36
Laboratory Equipment (395)	0				0	37
Power Operated Equipment (396)	24,678				24,678	38
Communication Equipment (397)	731				731	39
SCADA Equipment (397.1)	0				0	40
Miscellaneous Equipment (398)	0				0	41
<b>Total General Plant</b>	<b>46,818</b>	<b>14,544</b>	<b>0</b>	<b>0</b>	<b>61,362</b>	
<b>Total utility plant in service directly assignable</b>	<b>2,476,468</b>	<b>64,694</b>	<b>8,968</b>	<b>0</b>	<b>2,532,194</b>	
Common Utility Plant Allocated to Water Department (300)	0				0	42
<b>Total utility plant in service</b>	<b>2,476,468</b>	<b>64,694</b>	<b>8,968</b>	<b>0</b>	<b>2,532,194</b>	

## 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 \$10,000. 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)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>INTANGIBLE PLANT</b>						
Organization (301)	0				0	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>						
Land and Land Rights (310)	0				0	4
Structures and Improvements (311)	0				0	5
Collecting and Impounding Reservoirs (312)	0				0	6
Lake, River and Other Intakes (313)	0				0	7
Wells and Springs (314)	0				0	8
Supply Mains (316)	0				0	9
Other Water Source Plant (317)	0				0	10
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>PUMPING PLANT</b>						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	0				0	12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	0				0	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	0				0	16
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>						
Land and Land Rights (330)	0				0	17
Structures and Improvements (331)	0				0	18
Sand or Other Media Filtration Equipment (332)	0				0	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>						
Land and Land Rights (340)	0				0	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	0				0	24
Transmission and Distribution Mains (343)	181,912				181,912	25
Services (345)	30,663				30,663	26
Meters (346)	0				0	27

## 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 \$10,000. 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)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>						
Hydrants (348)	14,339				14,339	28
Other Transmission and Distribution Plant (349)	0				0	29
<b>Total Transmission and Distribution Plant</b>	<b>226,914</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>226,914</b>	
<b>GENERAL PLANT</b>						
Land and Land Rights (389)	0				0	30
Structures and Improvements (390)	0				0	31
Office Furniture and Equipment (391)	0				0	32
Computer Equipment (391.1)	0				0	33
Transportation Equipment (392)	0				0	34
Stores Equipment (393)	0				0	35
Tools, Shop and Garage Equipment (394)	0				0	36
Laboratory Equipment (395)	0				0	37
Power Operated Equipment (396)	0				0	38
Communication Equipment (397)	0				0	39
SCADA Equipment (397.1)	0				0	40
Miscellaneous Equipment (398)	0				0	41
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>226,914</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>226,914</b>	
Common Utility Plant Allocated to Water Department (300)	0				0	42
<b>Total utility plant in service</b>	<b>226,914</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>226,914</b>	

## SOURCES OF WATER SUPPLY - 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.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			4,204	<b>4,204</b>	1
February			4,092	<b>4,092</b>	2
March			4,229	<b>4,229</b>	3
April			4,178	<b>4,178</b>	4
May			4,628	<b>4,628</b>	5
June			4,412	<b>4,412</b>	6
July			4,673	<b>4,673</b>	7
August			5,075	<b>5,075</b>	8
September			4,551	<b>4,551</b>	9
October			4,378	<b>4,378</b>	10
November			4,088	<b>4,088</b>	11
December			4,084	<b>4,084</b>	12
<b>Total annual pumpage</b>	<b>0</b>	<b>0</b>	<b>52,592</b>	<b>52,592</b>	

## WATER LOSS AND OTHER STATISTICS

1. For Gallons used in the treatment process (line 3), estimate water used in production including filter backwash, pumps, and other utility uses before the point of entry to the distribution system.
2. For Gallons used for other system uses (line 10), report other unmetered water used for system operation and maintenance, water used for non-regulated sewer utility and all other unmetered usage that is known to occur and does not fall into one of the other categories listed under Water Usage.

**WATER LOSS STATISTICS**

Source of Water Supply Statistics - Total Annual Pumpage (000's):	52,592	1
Less: Gallons (000's) used in the treatment process:	230	2
Subtotal: Gallons (000's) entering distribution system:	<b>52,362</b>	3
Less: Gallons (000's) sold:	48,252	4
Gallons (000's) entering distribution system but not sold:	<b>4,110</b>	5
Estimated Water Usage:		6
Gallons (000's) used to flush mains:	2,250	7
Gallons (000's) used for fire protection:		8
Gallons (000's) used to prevent freezing of distribution system:		9
Gallons (000's) used for other system uses:		10
Subtotal Estimated Usage:	<b>2,250</b>	11
Estimated Water Losses:		12
Gallons (000's) lost due to main leaks or breaks:	595	13
Gallons (000's) lost due to service leaks or breaks:	175	14
Gallons (000's) lost due to hydrant leaks, tank overflows and pressure reducing valves:		15
Gallons (000's) for unauthorized usage such as vandalism and theft:		16
Gallons (000's) not accounted for:	<b>1,090</b>	17
Subtotal of Estimated Losses:	<b>1,860</b>	18
Percentage of water entering distribution system sold:	<b>92%</b>	19
Percentage of unaccounted for water:	<b>2%</b>	20
If more than 25%, indicate causes:		21
		22
		23
		24
If more than 25%, state what action has been taken to reduce water loss:		25
		26
		27

**OTHER STATISTICS**

Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)	220	28
Date of maximum: 08/25/2008		29
Cause of maximum: Flushing Mains		30
		31
		32
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)	97	33
Date of minimum: 12/11/2008		34
Total KWH used by the utility (include pumping, treatment facilities and other utility operations):	143,458	35
If water is purchased:		36
Vendor Name:		37
Point of Delivery:		38
What percentage of purchased water is surface water?		39
Number of main breaks repaired this year:	6	40
Number of service breaks repaired this year:	3	41
Population served (estimate the number of individuals served):		42
Inside municipality?	2,156	43
Outside municipality?	0	44

## 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)	
CUBA CITY	2	1,467	16	1,022,400	Yes	1
CUBA CITY	3	1,610	24	936,000	Yes	2

## 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	NORTH WELL #1	NORTH WELL #2	WELL #3	1
Location	513 NORTH RANDOLPH	513 NORTH RANDOLPH	SCHOOL ST/TROY ST	2
Purpose	B	P	P	3
Destination	D	R	D	4
Pump Manufacturer	PEERLESS	SIMMONS	SIMMONS	5
Year Installed	1995	1995	1993	6
Type	VERTICAL TURBINE	CENTRIFUGAL	VERTICAL TURBINE	7
Actual Capacity (gpm)	510	710	650	8
Pump Motor or Standby Engine Mfr	G.E.	PREMIUM EFF	G.E.	10
Year Installed	1995	1995	1993	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	25	50	100	13
Footnotes				14

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				15
Location				16
Purpose				17
Destination				18
Pump Manufacturer				19
Year Installed				20
Type				21
Actual Capacity (gpm)				22
Pump Motor or Standby Engine Mfr				23
Year Installed				24
Type				26
Horsepower				27
Footnotes				28

## 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	NORTH WELL	WATER TOWER	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>			<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	ET	3
Year constructed	1995	1978	4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	5
Elevation difference in feet (See Headnote 3.)	0	135	6
Total capacity in gallons (actual)	100,000	300,000	7
			8
<b>WATER TREATMENT PLANT</b>			<b>9</b>
Disinfection, type of equipment (gas, liquid, powder, other)	GAS		10
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		11
Filters, type (gravity, pressure, other, none)	PRESSURE		12
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.0000		13
Is a corrosion control chemical used (yes, no)?	Y		14
Is water fluoridated (yes, no)?	Y		15
Footnotes			16

## 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.

Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	Number of Feet			Adjustments Increase or (Decrease) (g)	End of Year (h)	
			First of Year (d)	Added During Year (e)	Retired During Year (f)			
M	D	6.000	15,841		975		14,866	1
P	D	6.000	17,847	975			18,822	* 2
M	D	8.000	13,594				13,594	3
P	D	8.000	22,662				22,662	4
P	D	10.000	1,892				1,892	5
P	D	12.000	2,713				2,713	6
<b>Total Within Municipality</b>			<b>74,549</b>	<b>975</b>	<b>975</b>	<b>0</b>	<b>74,549</b>	
<b>Total Utility</b>			<b>74,549</b>	<b>975</b>	<b>975</b>	<b>0</b>	<b>74,549</b>	

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## WATER MAINS

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**Water Mains (Page W-19)**

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

All additions to mains are financed by the utility.

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## 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)	
M	0.750	866		12		854	25	1
M	1.000	103	13			116	55	* 2
M	2.000	14				14		3
P	4.000	6				6		4
M	4.000	1				1		5
<b>Total Utility</b>		<b>990</b>	<b>13</b>	<b>12</b>	<b>0</b>	<b>991</b>	<b>80</b>	

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## WATER SERVICES

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### Water Services (Page W-20)

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

All services are financed by the utility.

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## 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.
6. Do not include station meters in the meter inventory used to complete these tables.

### 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)	
0.750	863	24	12		875	66	1
1.000	27	1	1		27	0	2
1.500	6				6	4	3
2.000	13	1			14	6	4
3.000	3				3	3	5
4.000	0				0	0	6
8.000	2				2	2	7
<b>Total:</b>	<b>914</b>	<b>26</b>	<b>13</b>	<b>0</b>	<b>927</b>	<b>81</b>	

### 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)	
0.750	773	62	0	3	0	37	875	1
1.000	12	11	0	3	0	1	27	2
1.500	1	3	1	1	0	0	6	3
2.000	0	10	2	1	0	1	14	4
3.000	0	1	0	2	0	0	3	5
4.000	0	0	0	0	0	0	0	6
8.000	0	0	0	2	0	0	2	7
<b>Total:</b>	<b>786</b>	<b>87</b>	<b>3</b>	<b>12</b>	<b>0</b>	<b>39</b>	<b>927</b>	

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## METERS

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### Meters (Page W-21)

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

Utility program is to replace meters every 20 years. Combination of 2007 and 2008 replacements keeps the utility on schedule.

**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.**

No. There are 3-8" meters at all wells. 2 at well #1 and 1 at well #2. The meters measure water pumped through the system and are not used for billing purposes.

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## 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)	
<b>Fire Hydrants</b>						
Outside of Municipality	0				0	1
Within Municipality	117	2	1		118	2
<b>Total Fire Hydrants</b>	<b>117</b>	<b>2</b>	<b>1</b>	<b>0</b>	<b>118</b>	
<b>Flushing Hydrants</b>						
	0				0	3
<b>Total Flushing Hydrants</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**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:	118	*
Number of distribution system valves end of year:	283	
Number of distribution valves operated during year:	98	

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## HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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### Hydrants and Distribution System Valves (Page W-22)

#### General footnotes

The utility is following DNR requirements of testing distribution valves once every three years.

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**ELECTRIC OPERATING REVENUES & EXPENSES**

Particulars (a)	This Year (b)	Last Year (c)	
<b>Operating Revenues</b>			
<b>Sales of Electricity</b>			
Sales of Electricity (440-448)	1,633,229	1,460,993	1
<b>Total Sales of Electricity</b>	<b>1,633,229</b>	<b>1,460,993</b>	
<b>Other Operating Revenues</b>			
Forfeited Discounts (450 )	4,243	3,632	2
Miscellaneous Service Revenues (451 )	0	0	3
Sales of Water and Water Power (453 )	0	0	4
Rent from Electric Property (454 )	0	0	5
Interdepartmental Rents (455 )	0	0	6
Other Electric Revenues (456 )	21,007	30,710	7
Amortization of Construction Grants (457 )	0	0	8
<b>Total Other Operating Revenues</b>	<b>25,250</b>	<b>34,342</b>	
<b>Total Operating Revenues</b>	<b>1,658,479</b>	<b>1,495,335</b>	
<b>Operation and Maintenance Expenses</b>			
Power Production Expenses (500-546)	1,205,555	1,042,191	9
Transmission Expenses (550-553)	0	0	10
Distribution Expenses (560-576)	86,070	73,173	11
Customer Accounts Expenses (901-904)	19,663	18,182	12
Customer Service and Information Expenses (906 )			13
Sales Expenses (910 )	0	0	14
Administrative and General Expenses (920-935)	110,654	97,524	15
<b>Total Operation and Maintenance Expenses</b>	<b>1,421,942</b>	<b>1,231,070</b>	
<b>Other Expenses</b>			
Depreciation Expense (403 )	142,981	140,671	16
Amortization Expense (404-407)	0	0	17
Taxes (408 )	60,544	59,480	18
<b>Total Other Expenses</b>	<b>203,525</b>	<b>200,151</b>	
<b>Total Operating Expenses</b>	<b>1,625,467</b>	<b>1,431,221</b>	
<b>NET OPERATING INCOME</b>	<b>33,012</b>	<b>64,114</b>	

## 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 all other lesser amounts grouped as Miscellaneous.

Particulars (a)	Amount (b)	
<b>Forfeited Discounts (450):</b>		
Customer late payment charges	4,243	1
<b>Other (specify):</b>		
NONE		2
<b>Total Forfeited Discounts (450)</b>	<b>4,243</b>	
<b>Miscellaneous Service Revenues (451):</b>		
NONE		3
<b>Total Miscellaneous Service Revenues (451)</b>	<b>0</b>	
<b>Sales of Water and Water Power (453):</b>		
NONE		4
<b>Total Sales of Water and Water Power (453)</b>	<b>0</b>	
<b>Rent from Electric Property (454):</b>		
NONE		5
<b>Total Rent from Electric Property (454)</b>	<b>0</b>	
<b>Interdepartmental Rents (455):</b>		
NONE		6
<b>Total Interdepartmental Rents (455)</b>	<b>0</b>	
<b>Other Electric Revenues (456):</b>		
MISCELLANEOUS	4,110	7
PUBLIC BENEFITS CHARGE	16,897	8
<b>Total Other Electric Revenues (456)</b>	<b>21,007</b>	
<b>Amortization of Construction Grants (457):</b>		
NONE		9
<b>Total Amortization of Construction Grants (457)</b>	<b>0</b>	

## 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)	
<b>POWER PRODUCTION EXPENSES</b>			
<b>STEAM POWER GENERATION EXPENSES</b>			
Operation Supervision and Labor (500)	0	0	1
Fuel (501)	0	0	2
Operation Supplies and Expenses (502)	0	0	3
Steam from Other Sources (503)	0	0	4
Steam Transferred -- Credit (504)	0	0	5
Maintenance of Steam Production Plant (506)	0	0	6
<b>Total Steam Power Generation Expenses</b>	<b>0</b>	<b>0</b>	
<b>HYDRAULIC POWER GENERATION EXPENSES</b>			
Operation Supervision and Labor (530)	0	0	7
Water for Power (531)	0	0	8
Operation Supplies and Expenses (532)	0	0	9
Maintenance of Hydraulic Production Plant (535)	0	0	10
<b>Total Hydraulic Power Generation Expenses</b>	<b>0</b>	<b>0</b>	
<b>OTHER POWER GENERATION EXPENSES</b>			
Operation Supervision and Labor (538)	0	0	11
Fuel (539)	0	0	12
Operation Supplies and Expenses (540)	0	0	13
Maintenance of Other Power Production Plant (543)	0	0	14
<b>Total Other Power Generation Expenses</b>	<b>0</b>	<b>0</b>	
<b>OTHER POWER SUPPLY EXPENSES</b>			
Purchased Power (545)	1,205,555	1,042,191	15
Other Expenses (546)	0	0	16
<b>Total Other Power Supply Expenses</b>	<b>1,205,555</b>	<b>1,042,191</b>	
<b>Total Power Production Expenses</b>	<b>1,205,555</b>	<b>1,042,191</b>	
<b>TRANSMISSION EXPENSES</b>			
Operation Supervision and Labor (550)	0	0	17
Operation Supplies and Expenses (551)	0	0	18
Maintenance of Transmission Plant (553)	0	0	19
<b>Total Transmission Expenses</b>	<b>0</b>	<b>0</b>	
<b>DISTRIBUTION EXPENSES</b>			
Operation Supervision Expenses (560)	0	0	20
Line and Station Labor (561)	704	404	21
Line and Station Supplies and Expenses (562)	0	0	22
Street Lighting and Signal System Expenses (565)	0	0	23
Meter Expenses (566)	0	0	24

## 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)	
<b>DISTRIBUTION EXPENSES</b>			
Customer Installations Expenses (567)	0	0	25
Miscellaneous Distribution Expenses (569)	0	0	26
Maintenance of Structures and Equipment (571)	472	1,748	27
Maintenance of Lines (572)	70,792	57,475	28
Maintenance of Line Transformers (573)	2,101	5,065	29
Maintenance of Street Lighting and Signal Systems (574)	9,655	6,331	30
Maintenance of Meters (575)	1,003	1,482	31
Maintenance of Miscellaneous Distribution Plant (576)	1,343	668	32
<b>Total Distribution Expenses</b>	<b>86,070</b>	<b>73,173</b>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>			
Meter Reading Labor (901)	4,232	3,658	33
Accounting and Collecting Labor (902)	12,757	12,033	34
Supplies and Expenses (903)	2,674	2,491	35
Uncollectible Accounts (904)	0	0	36
Customer Service and Information Expenses (906)			37
<b>Total Customer Accounts Expenses</b>	<b>19,663</b>	<b>18,182</b>	
<b>SALES EXPENSES</b>			
Sales Expenses (910)	0	0	38
<b>Total Sales Expenses</b>	<b>0</b>	<b>0</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>			
Administrative and General Salaries (920)	26,017	20,172	* 39
Office Supplies and Expenses (921)	6,547	7,598	40
Administrative Expenses Transferred -- Credit (922)	0	0	41
Outside Services Employed (923)	8,945	4,377	42
Property Insurance (924)	0	0	43
Injuries and Damages (925)	5,859	6,628	44
Employee Pensions and Benefits (926)	32,522	32,450	45
Regulatory Commission Expenses (928)	0	0	46
Miscellaneous General Expenses (930)	13,767	16,864	47
Transportation Expenses (933)	16,997	9,435	* 48
Maintenance of General Plant (935)	0	0	49
<b>Total Administrative and General Expenses</b>	<b>110,654</b>	<b>97,524</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>1,421,942</b>	<b>1,231,070</b>	

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## ELECTRIC OPERATION & MAINTENANCE EXPENSES

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### 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 920 Increase due to settlement of Union Contract resulting in higher wages.

Acct 933 Increased maintenance on digger and bucket trucks.

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### 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		51,816	51,816	1
Social Security		7,390	6,235	2
Wisconsin Gross Receipts Tax		0	0 *	3
PSC Remainder Assessment		1,338	1,429	4
Other (specify): NONE		0	0	5
<b>Total tax expense</b>		<b>60,544</b>	<b>59,480</b>	

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## TAXES (ACCT. 408 - ELECTRIC)

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**Taxes (Acct. 408 - Electric) (Page E-04)**

**If Gross Receipts Tax is reported as 0, please confirm there are no customers outside the municipal boundary and provide an explanation.**

There are no customers outside the municipal boundary.

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## 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			Grant	Lafayette			1
<b>SUMMARY OF TAX RATES</b>							<b>2</b>
State tax rate	mills		0.167338	0.170367			3
County tax rate	mills		3.622158	6.466794			4
Local tax rate	mills		6.978697	7.059789			5
School tax rate	mills		9.493407	9.665238			6
Voc. school tax rate	mills		1.863797	1.897527			7
Other tax rate - Local	mills		0.000000	0.000000			8
Other tax rate - Non-Local	mills		0.000000	0.000000			9
<b>Total tax rate</b>	mills		<b>22.125397</b>	<b>25.259715</b>			<b>10</b>
Less: state credit	mills		1.794588	1.977395			11
<b>Net tax rate</b>	mills		<b>20.330809</b>	<b>23.282320</b>			<b>12</b>
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							<b>13</b>
<b>Local Tax Rate</b>	mills		<b>6.978697</b>	<b>7.059789</b>			<b>14</b>
<b>Combined School Tax Rate</b>	mills		<b>11.357204</b>	<b>11.562765</b>			<b>15</b>
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>	<b>0.000000</b>			<b>16</b>
<b>Total Local &amp; School Tax</b>	mills		<b>18.335901</b>	<b>18.622554</b>			<b>17</b>
<b>Total Tax Rate</b>	mills		<b>22.125397</b>	<b>25.259715</b>			<b>18</b>
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.828726</b>	<b>0.737243</b>			<b>19</b>
<b>Total tax net of state credit</b>	mills		<b>20.330809</b>	<b>23.282320</b>			<b>20</b>
<b>Net Local and School Tax Rate</b>	mills		<b>16.848679</b>	<b>17.164733</b>			<b>21</b>
Utility Plant, Jan. 1	\$	<b>3,042,929</b>	2,805,669	237,260			<b>22</b>
Materials & Supplies	\$	<b>110,816</b>	99,070	11,746			<b>23</b>
<b>Subtotal</b>	\$	<b>3,153,745</b>	<b>2,904,739</b>	<b>249,006</b>			<b>24</b>
Less: Plant Outside Limits	\$	<b>0</b>	0	0			<b>25</b>
<b>Taxable Assets</b>	\$	<b>3,153,745</b>	<b>2,904,739</b>	<b>249,006</b>			<b>26</b>
Assessment Ratio	dec.		1.013081	0.996118			<b>27</b>
<b>Assessed Value</b>	\$	<b>3,190,775</b>	<b>2,942,736</b>	<b>248,039</b>			<b>28</b>
<b>Net Local &amp; School Rate</b>	mills		<b>16.848679</b>	<b>17.164733</b>			<b>29</b>
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>53,839</b>	<b>49,581</b>	<b>4,258</b>			<b>30</b>
Tax Equivalent per 1994 PSC Report	\$	51,816					<b>31</b>
Any lower tax equivalent as authorized by municipality (see note 5)	\$	51,816					<b>32</b> <b>33</b>
<b>Tax equiv. for current year (see note 5)</b>	\$	<b>51,816</b>					<b>34</b>
Footnotes			*				<b>35</b>

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## PROPERTY TAX EQUIVALENT (ELECTRIC)

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### Property Tax Equivalent (Electric) (Page E-05)

If Lower Tax Equivalent authorized by municipality is greater than or equal to zero, please explain.  
City authorized 1994 tax equivalent for current year.

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## ELECTRIC UTILITY PLANT IN SERVICE

### --Plant Financed by Utility or Municipality--

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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 \$10,000. 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)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>INTANGIBLE PLANT</b>						
Organization (301)	0				0	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>STEAM PRODUCTION PLANT</b>						
Land and Land Rights (310)	0				0	4
Structures and Improvements (311)	0				0	5
Boiler Plant Equipment (312)	0				0	6
Engines and Engine Driven Generators (313)	0				0	7
Turbogenerator Units (314)	0				0	8
Accessory Electric Equipment (315)	0				0	9
Miscellaneous Power Plant Equipment (316)	0				0	10
<b>Total Steam Production Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>HYDRAULIC PRODUCTION PLANT</b>						
Land and Land Rights (330)	0				0	11
Structures and Improvements (331)	0				0	12
Reservoirs, Dams and Waterways (332)	0				0	13
Water Wheels, Turbines and Generators (333)	0				0	14
Accessory Electric Equipment (334)	0				0	15
Miscellaneous Power Plant Equipment (335)	0				0	16
Roads, Railroads and Bridges (336)	0				0	17
<b>Total Hydraulic Production Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>OTHER PRODUCTION PLANT</b>						
Land and Land Rights (340)	0				0	18
Structures and Improvements (341)	0				0	19
Fuel Holders, Producers and Accessories (342)	0				0	20
Prime Movers (343)	0				0	21
Generators (344)	0				0	22
Accessory Electric Equipment (345)	0				0	23
Miscellaneous Power Plant Equipment (346)	0				0	24
<b>Total Other Production Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TRANSMISSION PLANT</b>						
Land and Land Rights (350)	0				0	25
Structures and Improvements (352)	0				0	26
Station Equipment (353)	0				0	27
Towers and Fixtures (354)	0				0	28

## 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 \$10,000. 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)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>TRANSMISSION PLANT</b>						
Poles and Fixtures (355)	0				0	29
Overhead Conductors and Devices (356)	0				0	30
Underground Conduit (357)	0				0	31
Underground Conductors and Devices (358)	0				0	32
Roads and Trails (359)	0				0	33
<b>Total Transmission Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>DISTRIBUTION PLANT</b>						
Land and Land Rights (360)	1,658				1,658	34
Structures and Improvements (361)	2,204				2,204	35
Station Equipment (362)	770,355				770,355	36
Storage Battery Equipment (363)	0				0	37
Poles, Towers and Fixtures (364)	77,517		105		77,412	38
Overhead Conductors and Devices (365)	160,516	231	630		160,117	39
Underground Conduit (366)	0				0	40
Underground Conductors and Devices (367)	807,994	12,562			820,556	41
Line Transformers (368)	587,155	34,541	590		621,106	42
Services (369)	137,929	3,998			141,927	43
Meters (370)	85,154	1,085	733		85,506	44
Installations on Customers' Premises (371)	0				0	45
Leased Property on Customers' Premises (372)	0				0	46
Street Lighting and Signal Systems (373)	97,268		370		96,898	47
<b>Total Distribution Plant</b>	<b>2,727,750</b>	<b>52,417</b>	<b>2,428</b>	<b>0</b>	<b>2,777,739</b>	
<b>GENERAL PLANT</b>						
Land and Land Rights (389)	967				967	48
Structures and Improvements (390)	14,632				14,632	49
Office Furniture and Equipment (391)	14,807				14,807	50
Computer Equipment (391.1)	2,675	1,575			4,250	51
Transportation Equipment (392)	155,041				155,041	52
Stores Equipment (393)	0				0	53
Tools, Shop and Garage Equipment (394)	19,705				19,705	54
Laboratory Equipment (395)	270				270	55
Power Operated Equipment (396)	37,188				37,188	56
Communication Equipment (397)	1,429				1,429	57
SCADA Equipment (397.1)	0				0	58
Miscellaneous Equipment (398)	7,475				7,475	59

## 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 \$10,000. 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)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>GENERAL PLANT</b>						
Other Tangible Property (399)	0				0	60
<b>Total General Plant</b>	<b>254,189</b>	<b>1,575</b>	<b>0</b>	<b>0</b>	<b>255,764</b>	
<b>Total utility plant in service directly assignable</b>	<b>2,981,939</b>	<b>53,992</b>	<b>2,428</b>	<b>0</b>	<b>3,033,503</b>	
Common Utility Plant Allocated to Electric Department (300)	0				0	61
<b>Total utility plant in service</b>	<b>2,981,939</b>	<b>53,992</b>	<b>2,428</b>	<b>0</b>	<b>3,033,503</b>	

## 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 \$10,000. 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)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>INTANGIBLE PLANT</b>						
Organization (301)	0				0	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>STEAM PRODUCTION PLANT</b>						
Land and Land Rights (310)	0				0	4
Structures and Improvements (311)	0				0	5
Boiler Plant Equipment (312)	0				0	6
Engines and Engine Driven Generators (313)	0				0	7
Turbogenerator Units (314)	0				0	8
Accessory Electric Equipment (315)	0				0	9
Miscellaneous Power Plant Equipment (316)	0				0	10
<b>Total Steam Production Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>HYDRAULIC PRODUCTION PLANT</b>						
Land and Land Rights (330)	0				0	11
Structures and Improvements (331)	0				0	12
Reservoirs, Dams and Waterways (332)	0				0	13
Water Wheels, Turbines and Generators (333)	0				0	14
Accessory Electric Equipment (334)	0				0	15
Miscellaneous Power Plant Equipment (335)	0				0	16
Roads, Railroads and Bridges (336)	0				0	17
<b>Total Hydraulic Production Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>OTHER PRODUCTION PLANT</b>						
Land and Land Rights (340)	0				0	18
Structures and Improvements (341)	0				0	19
Fuel Holders, Producers and Accessories (342)	0				0	20
Prime Movers (343)	0				0	21
Generators (344)	0				0	22
Accessory Electric Equipment (345)	0				0	23
Miscellaneous Power Plant Equipment (346)	0				0	24
<b>Total Other Production Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TRANSMISSION PLANT</b>						
Land and Land Rights (350)	0				0	25
Structures and Improvements (352)	0				0	26
Station Equipment (353)	0				0	27

## 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 \$10,000. 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)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>TRANSMISSION PLANT</b>						
Towers and Fixtures (354)	0				0	28
Poles and Fixtures (355)	0				0	29
Overhead Conductors and Devices (356)	0				0	30
Underground Conduit (357)	0				0	31
Underground Conductors and Devices (358)	0				0	32
Roads and Trails (359)	0				0	33
<b>Total Transmission Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>DISTRIBUTION PLANT</b>						
Land and Land Rights (360)	0				0	34
Structures and Improvements (361)	0				0	35
Station Equipment (362)	0				0	36
Storage Battery Equipment (363)	0				0	37
Poles, Towers and Fixtures (364)	4,393				4,393	38
Overhead Conductors and Devices (365)	8,399				8,399	39
Underground Conduit (366)	0				0	40
Underground Conductors and Devices (367)	36,529				36,529	41
Line Transformers (368)	0				0	42
Services (369)	6,455				6,455	43
Meters (370)	0				0	44
Installations on Customers' Premises (371)	0				0	45
Leased Property on Customers' Premises (372)	0				0	46
Street Lighting and Signal Systems (373)	5,214				5,214	47
<b>Total Distribution Plant</b>	<b>60,990</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>60,990</b>	
<b>GENERAL PLANT</b>						
Land and Land Rights (389)	0				0	48
Structures and Improvements (390)	0				0	49
Office Furniture and Equipment (391)	0				0	50
Computer Equipment (391.1)	0				0	51
Transportation Equipment (392)	0				0	52
Stores Equipment (393)	0				0	53
Tools, Shop and Garage Equipment (394)	0				0	54
Laboratory Equipment (395)	0				0	55
Power Operated Equipment (396)	0				0	56
Communication Equipment (397)	0				0	57
SCADA Equipment (397.1)	0				0	58
Miscellaneous Equipment (398)	0				0	59

## 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 \$10,000. 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)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>GENERAL PLANT</b>						
Other Tangible Property (399)	0				0	60
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>60,990</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>60,990</b>	
Common Utility Plant Allocated to Electric Department (300)	0				0	61
<b>Total utility plant in service</b>	<b>60,990</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>60,990</b>	

## 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)		
<b>Primary Distribution System Voltage(s) -- Urban</b>						
<b>Pole Lines</b>						
2.4/4.16 kV (4kV)	4				4	1
7.2/12.5 kV (12kV)	0				0	2
14.4/24.9 kV (25kV)	0				0	3
<b>Other:</b>						
NONE	0				0	4
<b>Underground Lines</b>						
2.4/4.16 kV (4kV)	17				17	5
7.2/12.5 kV (12kV)	0				0	6
14.4/24.9 kV (25kV)	0				0	7
<b>Other:</b>						
NONE	0				0	8
<b>Primary Distribution System Voltage(s) -- Rural</b>						
<b>Pole Lines</b>						
2.4/4.16 kV (4kV)	0				0	9
7.2/12.5 kV (12kV)	0				0	10
14.4/24.9 kV (25kV)	0				0	11
<b>Other:</b>						
NONE	0				0	12
<b>Underground Lines</b>						
2.4/4.16 kV (4kV)	0				0	13
7.2/12.5 kV (12kV)	0				0	14
14.4/24.9 kV (25kV)	0				0	15
<b>Other:</b>						
NONE	0				0	16
<b>Transmission System</b>						
<b>Pole Lines</b>						
34.5 kV	0				0	17
69 kV	0				0	18
115 kV	0				0	19
138 kV	0				0	20
<b>Other:</b>						
NONE	0				0	21
<b>Underground Lines</b>						
34.5 kV	0				0	22
69 kV	0				0	23
115 kV	0				0	24
138 kV	0				0	25
<b>Other:</b>						
NONE	0				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. 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
<b>Total</b>	<b>0</b>	<b>4</b>
Customers on rural lines at end of year:		5
Rural Customers (served at rural rates):		6
Farm		7
Nonfarm		8
<b>Total</b>	<b>0</b>	<b>9</b>
Customers served at other than rural rates:		10
Farm		11
Nonfarm		12
<b>Total</b>	<b>0</b>	<b>13</b>
<b>Total customers on rural lines at end of year</b>	<b>0</b>	<b>14</b>

## 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	2,981	Thursday	01/03/2008	18:00	1,592	1
February	02	2,906	Monday	02/11/2008	11:00	1,457	2
March	03	2,585	Monday	03/03/2008	10:00	1,425	3
April	04	2,594	Thursday	04/10/2008	12:00	1,319	4
May	05	2,370	Friday	05/30/2008	13:00	1,276	5
June	06	3,049	Thursday	06/26/2008	12:00	1,421	6
July	07	3,663	Wednesday	07/30/2008	18:00	1,704	7
August	08	3,678	Monday	08/04/2008	17:00	1,570	8
September	09	3,777	Tuesday	09/02/2008	17:00	1,785	9
October	10	3,326	Monday	10/13/2008	12:00	1,687	10
November	11	2,759	Thursday	11/20/2008	18:00	1,403	11
December	12	3,102	Monday	12/22/2008	18:00	1,666	12
<b>Total</b>		<b>36,790</b>				<b>18,305</b>	

**System Name**

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

Type of Reading	Supplier
15 minutes integrated	WPPI ENERGY

**ELECTRIC ENERGY ACCOUNT**

Particulars (a)	kWh (000's) (b)	
<b>Source of Energy</b>		
<b>Generation (excluding Station Use):</b>		
Fossil Steam		1
Nuclear Steam		2
Hydraulic		3
Internal Combustion Turbine		4
Internal Combustion Reciprocating		5
Non-Conventional (wind, photovoltaic, etc.)		6
<b>Total Generation</b>	<b>0</b>	<b>7</b>
Purchases	18,305	8
Interchanges:		
In (gross)		9
Out (gross)		10
Net	<b>0</b>	11
Transmission for/by others (wheeling):		
Received		12
Delivered		13
Net	<b>0</b>	14
<b>Total Source of Energy</b>	<b>18,305</b>	<b>15</b>
<b>Disposition of Energy</b>		
Sales to Ultimate Consumers (including interdepartmental sales)	17,350	18
Sales For Resale		19
<b>Energy Used by the Company (excluding station use):</b>		
Electric Utility		21
Common (office, shops, garages, etc. serving 2 or more util. depts.)		22
<b>Total Used by Company</b>	<b>0</b>	<b>23</b>
<b>Total Sold and Used</b>	<b>17,350</b>	<b>24</b>
<b>Energy Losses:</b>		
Transmission Losses (if applicable)		26
Distribution Losses	955	27
<b>Total Energy Losses</b>	<b>955</b>	<b>28</b>
<b>Loss Percentage (% Total Energy Losses of Total Source of Energy)</b>	<b>5.2172%</b>	<b>29</b>
<b>Total Disposition of Energy</b>	<b>18,305</b>	<b>30</b>

## 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)	(f)
<b>Residential Sales</b>					
GENERAL RESIDENTIAL	RG-1	916	7,509		1
WATER HEATING	RW-1	13	28		2
<b>Total Sales for Residential Sales</b>		<b>929</b>	<b>7,537</b>		
<b>Commercial &amp; Industrial</b>					
SMALL POWER	CP-1	12	3,833		3
LARGE POWER	CP-2	3	2,519		4
GENERAL SERVICE	GS-1	125	3,120		5
INTERDEPARTMENTAL	MP-1	1	143		6
WATER HEATING	RW-1	1	1		7
<b>Total Sales for Commercial &amp; Industrial</b>		<b>142</b>	<b>9,616</b>		
<b>Public Street &amp; Highway Lighting</b>					
STREET LIGHTING	MS-1	1	192		8
ATHLETIC FIELD	MS-2	1	5		9
<b>Total Sales for Public Street &amp; Highway Lighting</b>		<b>2</b>	<b>197</b>		
<b>Sales for Resale</b>					
NONE					10
<b>Total Sales for Sales for Resale</b>		<b>0</b>	<b>0</b>		
<b>TOTAL SALES FOR ELECTRICITY</b>		<b>1,073</b>	<b>17,350</b>		

**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)	
		558,293	178,544	736,837	1
		1,643	619	2,262	2
<b>0</b>	<b>0</b>	<b>559,936</b>	<b>179,163</b>	<b>739,099</b>	
11,543	14,816	234,565	89,892	324,457	3
6,975	13,398	152,565	61,381	213,946	4
		216,959	74,621	291,580	5
		10,102	3,112	13,214	6
		42	0	42	7
<b>18,518</b>	<b>28,214</b>	<b>614,233</b>	<b>229,006</b>	<b>843,239</b>	
		45,057	4,414	49,471	8
		1,267	153	1,420	9
<b>0</b>	<b>0</b>	<b>46,324</b>	<b>4,567</b>	<b>50,891</b>	
				0	10
<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>18,518</b>	<b>28,214</b>	<b>1,220,493</b>	<b>412,736</b>	<b>1,633,229</b>	

### 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		WPPI		1
Point of Delivery	JEFFERSON SUBSTATION		MONROE SUBSTATION		2
Type of Power Purchased (firm, dump, etc.)	firm		FIRM		3
Voltage at Which Delivered	69000		69000		4
Point of Metering	Jefferson Substation		Monroe Substation		5
Total of 12 Monthly Maximum Demands -- kW	21,475		16,090		6
Average load factor	<b>67.6990%</b>		<b>65.4878%</b>		7
Total Cost of Purchased Power	689,577		515,978		8
Average cost per kWh	<b>0.0650</b>		<b>0.0671</b>		9
On-Peak Hours (if applicable)	7:00 am-9:00 pm M-F		7:00am - 9:00pm M-F		10
Monthly purchases --- kWh (000):	<b>On-peak</b>	<b>Off-peak</b>	<b>On-peak</b>	<b>Off-peak</b>	11
January	453	477	314	348	12
February	408	423	303	323	13
March	377	434	289	325	14
April	372	360	299	288	15
May	328	373	280	295	16
June	369	402	329	321	17
July	465	478	399	362	18
August	401	461	354	354	19
September	547	619	312	307	20
October	534	548	319	286	21
November	357	463	263	320	22
December	460	504	334	368	23
<b>Total kWh (000)</b>	<b>5,071</b>	<b>5,542</b>	<b>3,795</b>	<b>3,897</b>	24

Footnotes:

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):	<b>On-peak</b>	<b>Off-peak</b>	<b>On-peak</b>	<b>Off-peak</b>	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
<b>Total kWh (000)</b>					51

Footnotes:

## PRODUCTION STATISTICS TOTALS

Particulars (a)	Total (b)	1
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
<b>Load Factor</b>		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
<b>Cost per kWh of Net Generation (\$)</b>		16
Monthly Net Generation --- kWh (000):		17
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
<b>Total kWh (000)</b>	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) per kWh Net Generation (\$)		53
Footnote		54

### PRODUCTION STATISTICS

Particulars (a)	Plant (b)	Plant (c)	Plant (d)	Plant (e)	
Name of Plant	NONE				1
Unit Identification	NONE				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.)					7
Date and Hour of Such Maximum Demand					8
<b>Load Factor</b>					9
Maximum Net Generation in Any One Day					10
Date of Such Maximum					11
Number of Hours Generators Operated					12
Maximum Continuous or Dependable Capacity--kW					13
Is Plant Owned or Leased?					14
Total Production Expenses					15
<b>Cost per kWh of Net Generation (\$)</b>					16
Monthly Net Generation --- kWh (000):	January				17
	February				18
	March				19
	April				20
	May				21
	June				22
	July				23
	August				24
	September				25
	October				26
	November				27
	December				28
<b>Total kWh (000)</b>	<b>0</b>				29
Gas Consumed--Therms					30
Average Cost per Therm Burned (\$)					31
Fuel Oil Consumed Barrels (42 gal.)					32
Average Cost per Barrel of Oil Burned (\$)					33
Specific Gravity					34
Average BTU per Gallon					35
Lubricating Oil Consumed--Gallons					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.)					41
Average Cost per Ton (\$)					42
Kind of Coal Used					43
Average BTU per Pound					44
Water Evaporated--Thousands of Pounds					45
Is Water Evaporated, Metered or Estimated?					46
Lbs. of Steam per Lb. of Coal or Equivalent Fuel					47
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.					48
Based on Total Coal Used at Plant					49
Based on Coal Used Solely in Electric Generation					50
Average BTU per kWh Net Generation					51
Total Cost of Fuel (Oil and/or Coal) per kWh Net Generation (\$)					52
Footnotes					53
					54

## 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.
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.

### 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							
<b>Total</b>							<u>0</u>

1

### 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		Total Rated Plant Capacity (kW) (p)	Total Maximum Continuous Capacity (kW) (q)
					kW (n)	kVA (o)		
<b>Total</b>					<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

## 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)	1
NONE							1
<b>Total</b>						<b>0</b>	

### 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.

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

1

## HYDRAULIC GENERATING PLANTS

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								1
						<b>Total</b>	<b>0</b>	

### HYDRAULIC GENERATING PLANTS (cont.)

Rated Head (i)	Operating Head (j)	Year Installed (k)	Generators				Total Rated Plant Capacity (kW) (p)	Total Maximum Continuous Plant Capacity (kW) (q)
			Voltage (kV) (l)	kWh Generated by Each Unit During Year (000's) (m)	Rated Unit Capacity			
					kW (n)	kVA (o)		
			Total	0	0	0	0	1

### 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)	
Name of Substation	Jefferson	Monroe	1
Voltage--High Side	69,000	69,000	2
Voltage--Low Side	4,160	4,160	3
Num. Main Transformers in Operation	1	1	4
Total Capacity of Transformers in kVA	5,000	10,000	5
Number of Spare Transformers on Hand	0	0	6
15-Minute Maximum Demand in kW	2,415	1,703	7
Dt and Hr of Such Maximum Demand	09/26/2008 14:00 09/02/2008 17:00		8
Kwh Output	10,613,245	7,691,874	9
Footnotes			10

### SUBSTATION EQUIPMENT (continued)

Particulars (g)	Utility Designation				(l)
	(h)	(i)	(j)	(k)	
Name of Substation					16
Voltage--High Side					17
Voltage--Low Side					18
Num. of Main Transformers in Operation					19
Total Capacity of Transformers in kVA					20
Number of Spare Transformers on Hand					21
15-Minute Maximum Demand in kW					22
Dt and Hr of Such Maximum Demand					23
Kwh Output					24
Footnotes					25

### SUBSTATION EQUIPMENT (continued)

Particulars (m)	Utility Designation				(r)
	(n)	(o)	(p)	(q)	
Name of Substation					31
Voltage--High Side					32
Voltage--Low Side					33
Num. of Main Transformers in Operation					34
Capacity of Transformers in kVA					35
Number of Spare Transformers on Hand					36
15-Minute Maximum Demand in kW					37
Dt and Hr of Such Maximum Demand					38
Kwh Output					39
Footnotes					40

## ELECTRIC DISTRIBUTION METERS & LINE TRANSFORMERS

Particulars (a)	Number of Watt-Hour Meters (b)	Line Transformers		13
		Number (c)	Total Cap. (kVA) (d)	
Number first of year	1,180	258	18,351	1
Acquired during year	3	7	775	2
<b>Total</b>	<b>1,183</b>	<b>265</b>	<b>19,126</b>	<b>3</b>
Retired during year	27	5	590	4
Sales, transfers or adjustments increase (decrease)				5
<b>Number end of year</b>	<b>1,156</b>	<b>260</b>	<b>18,536</b>	<b>6</b>
<b>Number end of year accounted for as follows:</b>				<b>7</b>
In customers' use	1,067	244	17,088	8
In utility's use	28	7	335	9
Locked meters on customers' premises				10
In stock	61	9	1,113	11
<b>Total end of year</b>	<b>1,156</b>	<b>260</b>	<b>18,536</b>	<b>12</b>
				<b>13</b>

## 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)	
<b>Street Lighting Non-Ornamental</b>				
Metal Halide/Halogen	1,000	25	2,632	1
Metal Halide/Halogen	1,500	19	2,496	2
Mercury Vapor	175	40	42,121	3
Mercury Vapor	250	2	2,026	4
Sodium Vapor	100	63	33,894	5
Sodium Vapor	400	36	47,940	6
<b>Total</b>		<b>185</b>	<b>131,109</b>	
<b>Ornamental</b>				
Mercury Vapor	175	1	1,169	7
Sodium Vapor	100	135	67,250	8
<b>Total</b>		<b>136</b>	<b>68,419</b>	
<b>Other</b>				
Other	69	3	240	9
<b>Total</b>		<b>3</b>	<b>240</b>	