



3013 (02-05-09)

ANNUAL REPORT

OF

Name: JEFFERSON WATER AND ELECTRIC DEPARTMENT

Principal Office: 425 COLLINS RD.
P.O. BOX 396
JEFFERSON, WI -0396

For the Year Ended: DECEMBER 31, 2008

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: JEFFERSON WATER AND ELECTRIC DEPARTMENT

Utility Address: 425 COLLINS RD.

P.O. BOX 396

JEFFERSON, WI -0396

When was utility organized? 10/1/1901

Report any change in name:

Effective Date:

Utility Web Site: www.jeffersonutilities.com

Utility employee in charge of correspondence concerning this report:

Name: PAULA M HEITZLER

Title: OFFICE MANAGER

Office Address:

425 COLLINS RD.

P.O. BOX 396

JEFFERSON, WI 53549

Telephone: (920) 674 - 7711

Fax Number: (920) 674 - 7713

Email Address: pheitzler@wppisys.org

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

Name: PAULA HEITZLER

Title: OFFICE MANAGER

Office Address:

425 COLLINS RD.

P.O. BOX 396

JEFFERSON, WI 53549

Telephone: (920) 674 - 7711

Fax Number: (920) 674 - 7713

Email Address: pheitzler@wppisys.org

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

Name: STEVE ADAMS

Title: PRESIDENT

Office Address:

434 N. MIDWAY AVE.

JEFFERSON, WI 53549

Telephone: (920) 674 - 5645

Fax Number:

Email Address: bfolbrecht@wppisys.org

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

YES

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

Name: JOHN ANDRES

Title:

Office Address: VIRCHOW KRAUSE AND CO.

4600 AMERICAN PARKWAY

P.O. BOX 7398

MADISON, WI 53707

Telephone: (800) 362 - 7301

Fax Number: (608) 249 - 8532

Email Address: jandres@virchowkrause.com

IDENTIFICATION AND OWNERSHIP

Date of most recent audit report: 2/2/2009

Period covered by most recent audit: 2008

Names and titles of utility management including manager or superintendent:

Name: BRUCE FOLBRECHT

Title: SUPERINTENDENT

Office Address:

425 COLLINS RD.
P.O. BOX 396
JEFFERSON, WI 53549

Telephone: (920) 674 - 7711

Fax Number: (920) 674 - 7713

Email Address: bfolbrecht@wppisys.org

Name of utility commission/committee: JEFFERSON UTILITIES COMMISSION

Names of members of utility commission/committee:

- MR STEVE ADAMS
- MRS PEGGY BEYER
- MR WILLIAM BRANDEL
- MRS MARLA MICHAELIS
- MR GARY MYERS
- MR DON VOGEL
- MR RONALD WEGNER

Is sewer service rendered by the utility? NO

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

Date of Ordinance:

Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation 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:

Identification and Ownership - Contacts (Page iv)

General footnotes

No Changes.

If the utility clerk (or other utility/municipal person responsible for municipal utility recordkeeping) is new (or will be new in the next year), please indicate here.

There are no changes.

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	12,464,275	11,895,613	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	10,772,191	10,072,582	2
Depreciation Expense (403)	587,759	573,888	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	405,889	383,512	5
Total Operating Expenses	11,765,839	11,029,982	
Net Operating Income	698,436	865,631	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	698,436	865,631	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	525	9,820	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	71,671	116,217	10
Miscellaneous Nonoperating Income (421)	283,911	43,002	11
Total Other Income	356,107	169,039	
Total Income	1,054,543	1,034,670	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(10,462)	(10,462)	12
Other Income Deductions (426)	43,536	38,318	13
Total Miscellaneous Income Deductions	33,074	27,856	
Income Before Interest Charges	1,021,469	1,006,814	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	93,214	99,334	14
Amortization of Debt Discount and Expense (428)	15,935	18,112	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
Total Interest Charges	109,149	117,446	
Net Income	912,320	889,368	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	15,276,318	14,415,764	20
Balance Transferred from Income (433)	912,320	889,368	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	26,156	28,814	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	16,162,482	15,276,318	

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)	
UTILITY OPERATING INCOME				
Operating Revenues (400):				
Derived	12,464,275	0	12,464,275	1
Total (Acct. 400):	12,464,275	0	12,464,275	
Operation and Maintenance Expense (401-402):				
Derived	10,772,191	0	10,772,191	2
Total (Acct. 401-402):	10,772,191	0	10,772,191	
Depreciation Expense (403):				
Derived	587,759	0	587,759	3
Total (Acct. 403):	587,759	0	587,759	
Amortization Expense (404-407):				
Derived	0	0	0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	405,889	0	405,889	5
Total (Acct. 408):	405,889	0	405,889	
Revenues from Utility Plant Leased to Others (412):				
NONE			0	6
Total (Acct. 412):	0	0	0	
Expenses of Utility Plant Leased to Others (413):				
NONE			0	7
Total (Acct. 413):	0	0	0	
TOTAL UTILITY OPERATING INCOME:	698,436	0	698,436	
OTHER INCOME				
Income from Merchandising, Jobbing and Contract Work (415-416):				
Derived	525	0	525	8
Total (Acct. 415-416):	525	0	525	
Income from Nonutility Operations (417):				
NONE			0	9
Total (Acct. 417):	0	0	0	
Nonoperating Rental Income (418):				
NONE			0	10
Total (Acct. 418):	0	0	0	
Interest and Dividend Income (419):				
INTEREST	71,671		71,671	11
Total (Acct. 419):	71,671	0	71,671	
Miscellaneous Nonoperating Income (421):				
Contributed Plant - Water		500	500	12
Contributed Plant - Electric		283,411	283,411	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)	
OTHER INCOME				
Miscellaneous Nonoperating Income (421):				
NONE			0	14
Total (Acct. 421):	0	283,911	283,911	
TOTAL OTHER INCOME:	72,196	283,911	356,107	
MISCELLANEOUS INCOME DEDUCTIONS				
Miscellaneous Amortization (425):				
Regulatory Liability (253) Amortization	(10,462)	0	(10,462)	15
NONE			0	16
Total (Acct. 425):	(10,462)	0	(10,462)	
Other Income Deductions (426):				
Depreciation Expense on Contributed Plant - Water	0	21,384	21,384	17
Depreciation Expense on Contributed Plant - Electric	0	21,856	21,856	18
LOBBYING	296		296	19
Total (Acct. 426):	296	43,240	43,536	
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(10,166)	43,240	33,074	
INTEREST CHARGES				
Interest on Long-Term Debt (427):				
Derived	93,214	0	93,214	20
Total (Acct. 427):	93,214	0	93,214	
Amortization of Debt Discount and Expense (428):				
NONE	15,935		15,935	21
Total (Acct. 428):	15,935	0	15,935	
Amortization of Premium on Debt--Cr. (429):				
NONE			0	22
Total (Acct. 429):	0	0	0	
Interest on Debt to Municipality (430):				
Derived	0	0	0	23
Total (Acct. 430):	0	0	0	
Other Interest Expense (431):				
Derived	0	0	0	24
Total (Acct. 431):	0	0	0	
Interest Charged to Construction--Cr. (432):				
NONE			0	25
Total (Acct. 432):	0	0	0	
TOTAL INTEREST CHARGES:	109,149	0	109,149	
NET INCOME:	671,649	240,671	912,320	
EARNED SURPLUS				
Unappropriated Earned Surplus (Beginning of Year) (216):				
Derived	13,461,107	1,815,211	15,276,318	26
Total (Acct. 216):	13,461,107	1,815,211	15,276,318	

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)	
EARNED SURPLUS				
Balance Transferred from Income (433):				
Derived	671,649	240,671	912,320	27
Total (Acct. 433):	671,649	240,671	912,320	
Miscellaneous Credits to Surplus (434):				
NONE			0	28
Total (Acct. 434):	0	0	0	
Miscellaneous Debits to Surplus--Debit (435):				
LONG TERM DEBT DISCOUNT	26,156		26,156	* 29
Total (Acct. 435)--Debit:	26,156	0	26,156	
Appropriations of Surplus--Debit (436):				
Detail appropriations to (from) account 215			0	30
Total (Acct. 436)--Debit:	0	0	0	
Appropriations of Income to Municipal Funds--Debit (439):				
NONE			0	31
Total (Acct. 439)--Debit:	0	0	0	
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	14,106,600	2,055,882	16,162,482	

DETAILS OF INCOME STATEMENT ACCOUNTS

Details of Income Statement Accounts (Page F-02)

If amount of Miscellaneous Debits to Surplus (Acct 435) exceeds \$10,000, please explain fully.

Annual Long Term Debt Discount

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)		2,479			2,479	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold		1,833			1,833	2
Payroll		121			121	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	0	1,954	0	0	1,954	
Net income (or loss)	0	525	0	0	525	

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	1,380,597	11,083,678	0	0	12,464,275	1
Less: interdepartmental sales	0	65,476	0	0	65,476	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		3,719			3,719	5
Other Increases or (Decreases)						
to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	1,380,597	11,014,483	0	0	12,395,080	

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	203,716	16,472	220,188	1
Electric operating expenses	313,435	26,337	339,772	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	122	47	169	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	53,235	(53,235)	0	18
All other accounts	138,784	10,379	149,163	19
Total Payroll	709,292	0	709,292	

FULL-TIME EMPLOYEES (FTE)

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

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

Industry (a)	FTE (b)	
Water	2.0	1
Electric	11.0	2
Gas		3
Sewer		4

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101)	25,241,526	23,793,465	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	8,269,279	7,701,171	2
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
Total Net Utility Plant	16,972,247	16,092,294	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	6
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	7
Other Investments (124)	0	0	8
Sinking Funds (125)	0		9
Depreciation Fund (126)	0		10
Other Special Funds (128)	0		11
Total Other Property and Investments	0	0	
CURRENT AND ACCRUED ASSETS			
Cash (131)	383,487	515,804	12
Special Deposits (134)	0		13
Working Funds (135)			14
Temporary Cash Investments (136)	2,014,524	2,147,044	15
Notes Receivable (141)	0	0	16
Customer Accounts Receivable (142)	1,015,172	926,719	17
Other Accounts Receivable (143)	40,187	6,924	18
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	19
Receivables from Municipality (145)	117,763	160,793	20
Plant Materials and Operating Supplies (154)	229,917	170,682	21
Merchandise (155)	0	0	22
Other Materials and Supplies (156)	0	0	23
Stores Expense (163)	0	0	24
Prepayments (165)	11,665	12,453	25
Interest and Dividends Receivable (171)	6,202	10,968	26
Accrued Utility Revenues (173)			27
Miscellaneous Current and Accrued Assets (174)			28
Total Current and Accrued Assets	3,818,917	3,951,387	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	186,003	228,769	29
Extraordinary Property Losses (182)	0		30
Preliminary Survey and Investigation Charges (183)	0		31
Clearing Accounts (184)	0		32
Temporary Facilities (185)	0		33
Miscellaneous Deferred Debits (186)	0		34
Total Deferred Debits	186,003	228,769	
Total Assets and Other Debits	20,977,167	20,272,450	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	477,335	477,335	35
Appropriated Earned Surplus (215)			36
Unappropriated Earned Surplus (216)	16,162,482	15,276,318	37
Total Proprietary Capital	16,639,817	15,753,653	
LONG-TERM DEBT			
Bonds (221)	2,705,000	2,995,000	38
Advances from Municipality (223)	0	0	39
Other Long-Term Debt (224)	0	0	40
Total Long-Term Debt	2,705,000	2,995,000	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	41
Accounts Payable (232)	979,769	917,241	42
Payables to Municipality (233)	0	0	43
Customer Deposits (235)	0	0	44
Taxes Accrued (236)	337,944	318,862	45
Interest Accrued (237)	15,181	16,245	46
Tax Collections Payable (241)	0		47
Miscellaneous Current and Accrued Liabilities (242)	86,570	62,339	48
Total Current and Accrued Liabilities	1,419,464	1,314,687	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	49
Customer Advances for Construction (252)	39,587	41,918	50
Other Deferred Credits (253)	173,299	167,192	51
Total Deferred Credits	212,886	209,110	
OPERATING RESERVES			
Property Insurance Reserve (261)			52
Injuries and Damages Reserve (262)			53
Pensions and Benefits Reserve (263)			54
Miscellaneous Operating Reserves (265)			55
Total Operating Reserves	0	0	
Total Liabilities and Other Credits	20,977,167	20,272,450	

NET UTILITY PLANT

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

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
First of Year:					
Total Utility Plant - First of Year	11,137,871	0	0	12,655,594	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
Plant Accounts:					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	9,322,008	0	0	12,474,459	2
Utility Plant in Service - Contributed Plant (101.2)	1,770,639	0	0	751,625	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)	857,198				7
Construction Work in Progress (107)	51,482		0	14,115	8
Total Utility Plant	12,001,327	0	0	13,240,199	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (111.1)	2,118,799	0	0	5,748,389	9
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	211,094	0	0	190,997	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
Total Accumulated Provision	2,329,893	0	0	5,939,386	
Other Utility Plant Accounts:					
Utility Plant Acquisition Adjustments (117)					16
Accumulated Provision for Amortization of Utility Plant Acquisition Adjustments (118)					17
Other Utility Plant Adjustments (119)					18
Total Other Utility Plant Accounts	0	0	0	0	
Net Utility Plant	9,671,434	0	0	7,300,813	

**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)	
Balance first of year (111.1)	1,968,562	5,373,758			7,342,320	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	157,823	429,936			587,759	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	8,132				8,132	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	0	2,966			2,966	10
Other credits (specify):						11
Transportation	9,568	8,249			17,817	12
					0	13
					0	14
					0	15
Total credits	175,523	441,151	0	0	616,674	16
Debits during year						17
Book cost of plant retired	25,134	46,722			71,856	18
Cost of removal	152	19,798			19,950	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	25,286	66,520	0	0	91,806	25
Balance end of year (111.1)	2,118,799	5,748,389	0	0	7,867,188	26
Footnotes						27

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)	
Balance first of year (111.2)	189,710	169,141			358,851	1
Credits During Year						2
Accruals:						3
Charged Other Income Deductions (426)	21,384	21,856			43,240	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	0	0			0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	21,384	21,856	0	0	43,240	16
Debits during year						17
Book cost of plant retired	0	0			0	18
Cost of removal	0	0			0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	0	0	0	0	0	25
Balance end of year (111.2)	211,094	190,997	0	0	402,091	26
Footnotes						27

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
NONE	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

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

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

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel (151)					0	0	1
Fuel stock expenses (152)					0	0	2
Plant mat. & oper. sup. (154)			207,527		207,527	148,568	3
Total Electric Utility					207,527	148,568	

Account	Total End of Year	Amount Prior Year	
Electric utility total	207,527	148,568	1
Water utility (154)	22,390	22,114	2
Sewer utility (154)		0	3
Heating utility (154)		0	4
Gas utility (154)		0	5
Merchandise (155)		0	6
Other materials & supplies (156)		0	7
Stores expense (163)		0	8
Total Materials and Supplies	229,917	170,682	

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

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

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
1993 MORTGAGE REVENUE BONDS REFUNDING	15,935	428	70,597	1
LOSS ON ADVANCE REFUNDING	26,156	428	115,406	2
Total			186,003	
Unamortized premium on debt (251)				
NONE				3
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	477,335	1
Changes during year (explain):		
NONE	0	2
Balance end of year	<u><u>477,335</u></u>	

BONDS (ACCT. 221)

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
1993 Refunding Bonds	11/01/1992	07/02/2016	4.14%	2,705,000	1
Total Bonds (Account 221):				<u>2,705,000</u>	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances from Municipality (223)					
NONE	00/00/0000	00/00/0000	0.00%		1
Total for Account 223				0	
Other Long-Term Debt (224)					
NONE	00/00/0000	00/00/0000	0.00%		2
Total for Account 224				0	
Notes Payable (231)					
NONE	00/00/0000	00/00/0000	0.00%		3
Total for Account 231				0	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	318,862	1
Accruals:		
Charged water department expense	183,508	2
Charged electric department expense	222,381	3
Charged sewer department expense		4
Other (explain):		
Joint Sewer Charges	2,719	5
Total Accruals and other credits	408,608	
Taxes paid during year:		
County, state and local taxes	318,862	6
Social Security taxes	42,978	7
PSC Remainder Assessment	10,845	8
Other (explain):		
Wis. Gross Receipts Tax	16,841	9
Total payments and other debits	389,526	
Balance end of year	337,944	

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)	
Bonds (221)					
2004 REFUNDING BONDS	16,245	93,214	94,278	15,181	1
Subtotal	16,245	93,214	94,278	15,181	
Advances from Municipality (223)					
NONE	0			0	2
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
NONE	0			0	3
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	4
Subtotal	0	0	0	0	
Total	16,245	93,214	94,278	15,181	

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)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Sinking Funds (125):		
NONE		3
Total (Acct. 125):	0	
Depreciation Fund (126):		
NONE		4
Total (Acct. 126):	0	
Other Special Funds (128):		
NONE		5
Total (Acct. 128):	0	
Special Deposits (134):		
NONE		6
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE		7
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	456,827	8
Electric	558,345	9
Sewer (Regulated)		10
Other (specify):		
NONE		11
Total (Acct. 142):	1,015,172	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		* 12
Merchandising, jobbing and contract work	40,187	* 13
Other (specify):		
NONE		* 14
Total (Acct. 143):	40,187	
Receivables from Municipality (145):		
ACCOUNTS REC. PUT ON TAX ROLL	48,066	* 15
JOINT SEWER BILL	69,697	* 16
Total (Acct. 145):	117,763	

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)	
Prepayments (165):		
PREPAID INSURANCE	11,665	17
Total (Acct. 165):	11,665	
Extraordinary Property Losses (182):		
NONE		18
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
NONE		19
Total (Acct. 183):	0	
Clearing Accounts (184):		
NONE		20
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE		21
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
NONE		22
Total (Acct. 186):	0	
Payables to Municipality (233):		
NONE		23
Total (Acct. 233):	0	
Other Deferred Credits (253):		
Regulatory Liability	156,933	24
PUBLIC BENEFITS	16,366	25
Total (Acct. 253):	173,299	

DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

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

#143: Expected Payment from FEMA for Flood Damage (\$29,000)

#145: Large amount of Delinquent Utility Bills placed on property owner's tax bill.

#145: Joint Sewer Bill for Utilities billing the sewer.

RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service (101.1)	9,314,722	12,330,640	0	0	21,645,362	1
Materials and Supplies	22,252	178,047	0	0	200,299	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (111.1)	2,043,680	5,561,073	0	0	7,604,753	4
Customer Advances for Construction	39,587				39,587	5
Regulatory Liability	81,834	80,329	0	0	162,163	6
NONE					0	7
Average Net Rate Base	7,171,873	6,867,285	0	0	14,039,158	
Net Operating Income	392,675	305,761	0	0	698,436	8
Net Operating Income as a percent of						
Average Net Rate Base	5.48%	4.45%	N/A	N/A	4.97%	

**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	84,474	82,921	0	0	167,395	1
Add credits during year:						
NONE					0	2
Deduct charges:						
Miscellaneous Amortization (425)	5,279	5,183	0	0	10,462	3
Other (specify):						
NONE					0	4
Balance End of Year	79,195	77,738	0	0	156,933	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	1,319,681	1,369,576	1
Total Sales of Water	1,319,681	1,369,576	
Other Operating Revenues			
Forfeited Discounts (470)	6,767	7,031	2
Rents from Water Property (472)	30,104	37,020	3
Interdepartmental Rents (473)	0	0	4
Other Water Revenues (474)	24,045	9,618	5
Total Other Operating Revenues	60,916	53,669	
Total Operating Revenues	1,380,597	1,423,245	
Operation and Maintenance Expenses			
Source of Supply Expense (600-617)	946	0	6
Pumping Expenses (620-633)	134,847	101,847	7
Water Treatment Expenses (640-652)	81,376	69,858	8
Transmission and Distribution Expenses (660-678)	168,845	158,880	9
Customer Accounts Expenses (901-906)	41,219	32,920	10
Sales Expenses (910)	9,419	16,390	11
Administrative and General Expenses (920-932)	209,939	199,935	12
Total Operation and Maintenance Expenses	646,591	579,830	
Other Operating Expenses			
Depreciation Expense (403)	157,823	155,582	13
Amortization Expense (404-407)		0	14
Taxes (408)	183,508	170,745	15
Total Other Operating Expenses	341,331	326,327	
Total Operating Expenses	987,922	906,157	
NET OPERATING INCOME	392,675	517,088	

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)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential (460.1)				1
Commercial (460.2)				2
Industrial (460.3)				3
Public Authority (460.4)				4
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential (461.1)	2,599	135,910	478,411	5
Commercial (461.2)	302	50,480	149,012	6
Industrial (461.3)	30	159,039	260,859	7 *
Public Authority (461.4)	53	28,808	71,474	8
Total Metered Sales to General Customers (461)	2,984	374,237	959,756	
Private Fire Protection Service (462)	48		37,530	9
Public Fire Protection Service (463)	2,984		322,395	10
Other Water Sales (465)				11
Sales for Resale (466)		0	0	12
Interdepartmental Sales (467)				13
Total Sales of Water	6,016	374,237	1,319,681	

WATER OPERATING REVENUES - SALES OF WATER

Water Operating Revenues - Sales of Water (Page W-02)

General footnotes

Industrial Sales are down because of major flooding in the spring. Tyson Food was out of operation for several months.

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
Total		0	0	

OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		1
Other (specify):		
Wholesale fire protection billed		2
Amount billed (usually per rate schedule F-1 or Fd-1)	322,395	3
NONE		4
Total Public Fire Protection Service (463)	322,395	
Forfeited Discounts (470):		
NONE		5
Customer late payment charges	6,767	6
Other (specify):		
Total Forfeited Discounts (470)	6,767	
Rents from Water Property (472):		
TOWER RENTAL & WELL #4 SPACE RENTAL	30,104	7
Total Rents from Water Property (472)	30,104	
Interdepartmental Rents (473):		
NONE		8
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
FEMA REIMBURSEMENT FOR FLOOD DAMAGE	14,042	9
NONE		10
Return on net investment in meters charged to sewer department	10,003	11
Other (specify):		
Total Other Water Revenues (474)	24,045	

OTHER OPERATING REVENUES (WATER)

Other Operating Revenues (Water) (Page W-04)

Please explain amounts in Account 474 in excess of \$10,000, including like items grouped. Please provide, for example, a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

City of Jefferson had major flood damages and expenses in the Spring of 2008. Jefferson Utilities is expecting \$14,042 from FEMA for Water Dept. damages. Per auditor, this amount plus the Electric Dept.'s share is shown as a receivable.

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
SOURCE OF SUPPLY EXPENSES			
Operation Supervision and Engineering (600)	0		1
Operation Labor and Expenses (601)	0		2
Purchased Water (602)	0		3
Miscellaneous Expenses (603)	0		4
Rents (604)	0		5
Maintenance Supervision and Engineering (610)	0		6
Maintenance of Structures and Improvements (611)	0		7
Maintenance of Collecting and Impounding Reservoirs (612)	0		8
Maintenance of Lake, River and Other Intakes (613)	0		9
Maintenance of Wells and Springs (614)	946	0	10
Maintenance of Supply Mains (616)	0		11
Maintenance of Miscellaneous Water Source Plant (617)	0		12
Total Source of Supply Expenses	946	0	
PUMPING EXPENSES			
Operation Supervision and Engineering (620)	0		13
Fuel for Power Production (621)	0		14
Power Production Labor and Expenses (622)	0		15
Fuel or Power Purchased for Pumping (623)	65,476	63,504	16
Pumping Labor and Expenses (624)	7,985	8,115	17
Expenses Transferred--Credit (625)	0		18
Miscellaneous Expenses (626)	8,339	9,232	19
Rents (627)	0		20
Maintenance Supervision and Engineering (630)	0		21
Maintenance of Structures and Improvements (631)	13,057	700	* 22
Maintenance of Power Production Equipment (632)	0		23
Maintenance of Pumping Equipment (633)	39,990	20,296	* 24
Total Pumping Expenses	134,847	101,847	
WATER TREATMENT EXPENSES			
Operation Supervision and Engineering (640)	0		25
Chemicals (641)	56,421	48,857	26
Operation Labor and Expenses (642)	22,723	19,337	27
Miscellaneous Expenses (643)	0		28
Rents (644)	0		29
Maintenance Supervision and Engineering (650)	0		30
Maintenance of Structures and Improvements (651)	0		31
Maintenance of Water Treatment Equipment (652)	2,232	1,664	32
Total Water Treatment Expenses	81,376	69,858	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Supervision and Engineering (660)		0	33
Storage Facilities Expenses (661)		0	34
Transmission and Distribution Lines Expenses (662)	18,044	18,945	35
Meter Expenses (663)	5,206	10,421	36
Customer Installations Expenses (664)		0	37
Miscellaneous Expenses (665)		0	38
Rents (666)		0	39
Maintenance Supervision and Engineering (670)		0	40
Maintenance of Structures and Improvements (671)		0	41
Maintenance of Distribution Reservoirs and Standpipes (672)	59,753	38,541	42
Maintenance of Transmission and Distribution Mains (673)	71,326	51,395	43
Maintenance of Services (675)	13,577	28,726	44
Maintenance of Meters (676)	54	1,620	45
Maintenance of Hydrants (677)	885	9,232	46
Maintenance of Miscellaneous Plant (678)		0	47
Total Transmission and Distribution Expenses	168,845	158,880	
CUSTOMER ACCOUNTS EXPENSES			
Supervision (901)		0	48
Meter Reading Expenses (902)	19,097	14,083	49
Customer Records and Collection Expenses (903)	22,122	18,160	50
Uncollectible Accounts (904)		677	51
Miscellaneous Customer Accounts Expenses (905)		0	52
Customer Service and Information Expenses (906)			53
Total Customer Accounts Expenses	41,219	32,920	
SALES EXPENSES			
Sales Expenses (910)	9,419	16,390	54
Total Sales Expenses	9,419	16,390	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	58,667	48,855	55
Office Supplies and Expenses (921)	27,335	22,770	56
Administrative Expenses Transferred--Credit (922)		0	57
Outside Services Employed (923)	9,809	20,250	58
Property Insurance (924)	1,792	1,653	59
Injuries and Damages (925)	17,456	18,206	60
Employee Pensions and Benefits (926)	79,083	74,393	61
Regulatory Commission Expenses (928)		0	62
Duplicate Charges--Credit (929)		0	63

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
ADMINISTRATIVE AND GENERAL EXPENSES			
Miscellaneous General Expenses (930)	291	234	64
Rents (931)		0	65
Maintenance of General Plant (932)	15,506	13,574	66
Total Administrative and General Expenses	209,939	199,935	
Total Operation and Maintenance Expenses	646,591	579,830	

WATER OPERATION & MAINTENANCE EXPENSES

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 15%, but not less \$10,000, please explain.

Account #631: Increase due to maintenance (check valve) at Booster Pump Station.

Account #633: Expenses due to Flood especially protecting our pumping stations.

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		162,142	151,933	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		2,719	2,373	2
Net property tax equivalent		159,423	149,560	
Social Security		22,784	19,586	3
PSC Remainder Assessment		1,301	1,599	4
Other (specify): NONE			0	5
Total tax expense		183,508	170,745	

PROPERTY TAX EQUIVALENT (WATER)

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

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Jefferson				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.175031				3
County tax rate	mills		3.747518				4
Local tax rate	mills		6.792884				5
School tax rate	mills		8.294151				6
Voc. school tax rate	mills		1.249421				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		20.259005				10
Less: state credit	mills		1.361924				11
Net tax rate	mills		18.897081				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		6.792884				14
Combined School Tax Rate	mills		9.543572				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		16.336456				17
Total Tax Rate	mills		20.259005				18
Ratio of Local and School Tax to Total	dec.		0.806380				19
Total tax net of state credit	mills		18.897081				20
Net Local and School Tax Rate	mills		15.238228				21
Utility Plant, Jan. 1	\$	11,137,871	11,137,871				22
Materials & Supplies	\$	22,114	22,114				23
Subtotal	\$	11,159,985	11,159,985				24
Less: Plant Outside Limits	\$	184,735	184,735				25
Taxable Assets	\$	10,975,250	10,975,250				26
Assessment Ratio	dec.		0.969500				27
Assessed Value	\$	10,640,505	10,640,505				28
Net Local & School Rate	mills		15.238228				29
Tax Equiv. Computed for Current Year	\$	162,142	162,142				30
Tax Equivalent per 1994 PSC Report	\$	87,550					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	162,142					34
Footnotes							35

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT						
Organization (301)	0				0	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
Total Intangible Plant	0	0	0	0	0	
SOURCE OF SUPPLY PLANT						
Land and Land Rights (310)	19,574				19,574	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)	206,522				206,522	8
Supply Mains (316)	0				0	9
Other Water Source Plant (317)	0				0	10
Total Source of Supply Plant	226,096	0	0	0	226,096	
PUMPING PLANT						
Land and Land Rights (320)	40,440				40,440	11
Structures and Improvements (321)	587,971				587,971	12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	504,980				504,980	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	52,073				52,073	16
Total Pumping Plant	1,185,464	0	0	0	1,185,464	
WATER TREATMENT PLANT						
Land and Land Rights (330)	0				0	17
Structures and Improvements (331)	0				0	18
Sand or Other Media Filtration Equipment (332)	75,336	5,506	2,488		78,354	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
Total Water Treatment Plant	75,336	5,506	2,488	0	78,354	
TRANSMISSION AND DISTRIBUTION PLANT						
Land and Land Rights (340)	8,465				8,465	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	1,210,342				1,210,342	24
Transmission and Distribution Mains (343)	4,645,569				4,645,569	25
Services (345)	466,730	840	25		467,545	26
Meters (346)	380,274	24,572	20,447		384,399	27
Hydrants (348)	388,429	5,442	331		393,540	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 \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT						
Other Transmission and Distribution Plant (349)	0				0	29
Total Transmission and Distribution Plant	7,099,809	30,854	20,803	0	7,109,860	
GENERAL PLANT						
Land and Land Rights (389)	38,171				38,171	30
Structures and Improvements (390)	411,213				411,213	31
Office Furniture and Equipment (391)	27,809				27,809	32
Computer Equipment (391.1)	39,615	1,421	1,843		39,193	33
Transportation Equipment (392)	61,956				61,956	34
Stores Equipment (393)	0				0	35
Tools, Shop and Garage Equipment (394)	57,895	1,734			59,629	36
Laboratory Equipment (395)	8,570				8,570	37
Power Operated Equipment (396)	2,697				2,697	38
Communication Equipment (397)	59,156	190			59,346	39
SCADA Equipment (397.1)	0				0	40
Miscellaneous Equipment (398)	13,650				13,650	41
Total General Plant	720,732	3,345	1,843	0	722,234	
Total utility plant in service directly assignable	9,307,437	39,705	25,134	0	9,322,008	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	9,307,437	39,705	25,134	0	9,322,008	

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT						
Organization (301)	0				0	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
Total Intangible Plant	0	0	0	0	0	
SOURCE OF SUPPLY PLANT						
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
Total Source of Supply Plant	0	0	0	0	0	
PUMPING PLANT						
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
Total Pumping Plant	0	0	0	0	0	
WATER TREATMENT PLANT						
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
Total Water Treatment Plant	0	0	0	0	0	
TRANSMISSION AND DISTRIBUTION PLANT						
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)	1,119,679				1,119,679	25
Services (345)	471,282	500			471,782	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 \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT						
Hydrants (348)	179,178				179,178	28
Other Transmission and Distribution Plant (349)	0				0	29
Total Transmission and Distribution Plant	1,770,139	500	0	0	1,770,639	
GENERAL PLANT						
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
Total General Plant	0	0	0	0	0	
Total utility plant in service directly assignable	1,770,139	500	0	0	1,770,639	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	1,770,139	500	0	0	1,770,639	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

--Plant Financed by Utility or Municipality--

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
SOURCE OF SUPPLY PLANT				
Structures and Improvements (311)	0	0.00%		1
Collecting and Impounding Reservoirs (312)	0	0.00%		2
Lake, River and Other Intakes (313)	0	0.00%		3
Wells and Springs (314)	72,118	2.12%	4,378	4
Supply Mains (316)	0	0.00%		5
Other Water Source Plant (317)	0	0.00%		6
Total Source of Supply Plant	72,118		4,378	
PUMPING PLANT				
Structures and Improvements (321)	248,588	2.50%	14,699	7
Other Power Production Equipment (323)	0	0.00%		8
Electric Pumping Equipment (325)	339,956	5.00%	25,249	9
Diesel Pumping Equipment (326)	0	0.00%		10
Other Pumping Equipment (328)	22,339	4.29%	2,234	11
Total Pumping Plant	610,883		42,182	
WATER TREATMENT PLANT				
Structures and Improvements (331)	0	0.00%		12
Sand or Other Media Filtration Equipment (332)	45,806	6.67%	5,126	13
Membrane Filtration Equipment (333)				14
Other Water Treatment Equipment (334)				15
Total Water Treatment Plant	45,806		5,126	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	0	0.00%		16
Distribution Reservoirs and Standpipes (342)	367,073	2.00%	24,207	17
Transmission and Distribution Mains (343)	327,722	0.80%	37,165	18
Services (345)	113,383	2.13%	9,950	19
Meters (346)	96,628	4.35%	16,632	20
Hydrants (348)	33,530	1.33%	5,200	21
Other Transmission and Distribution Plant (349)	0	0.00%		22
Total Transmission and Distribution Plant	938,336		93,154	
GENERAL PLANT				
Structures and Improvements (390)	75,522	2.86%	11,761	23
Office Furniture and Equipment (391)	11,461	8.33%	2,316	24
Computer Equipment (391.1)	39,615	14.29%	1,422 *	25
Transportation Equipment (392)	44,178	18.00%	9,568	26
Stores Equipment (393)	0	0.00%		27
Tools, Shop and Garage Equipment (394)	55,997	7.14%	4,196 *	28
Laboratory Equipment (395)	5,860	5.00%	428	29

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314					76,496	4
316					0	5
317					0	6
	0	0	0	0	76,496	
321					263,287	7
323					0	8
325					365,205	9
326					0	10
328					24,573	11
	0	0	0	0	653,065	
331					0	12
332	2,488				48,444	13
333					0	14
334					0	15
	2,488	0	0	0	48,444	
341					0	16
342					391,280	17
343					364,887	18
345	25				123,308	19
346	20,447				92,813	20
348	331	152			38,247	21
349					0	22
	20,803	152	0	0	1,010,535	
390					87,283	23
391					13,777	24
391.1	1,843				39,194 *	25
392					53,746	26
393					0	27
394					60,193 *	28
395					6,288	29

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

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
GENERAL PLANT				
Power Operated Equipment (396)	2,697	10.00%	0	30
Communication Equipment (397)	59,156	8.33%	190	31
SCADA Equipment (397.1)	0	0.00%		32
Miscellaneous Equipment (398)	6,933	5.00%	803	33
Total General Plant	301,419		30,684	
Total accum. prov. directly assignable	1,968,562		175,524	
 Common Utility Plant Allocated to Water Department	 0	 0.00%		 34
Total accum. prov. for depreciation	1,968,562		175,524	

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
396					2,697	30
397					59,346	31
397.1					0	32
398					7,736	33
	1,843	0	0	0	330,260	
	25,134	152	0	0	2,118,800	
					0	34
	25,134	152	0	0	2,118,800	

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

Accumulated Provision for Depreciation - Water --Plant Financed by Utility or Municipality-- (Page W-10)

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

#391.1 Overdepreciated-Will adjust in 2009

#394 Overdepreciated-Will adjust in 2009

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

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ACCUMULATED PROVISION FOR DEPRECIATION - WATER

--Plant Financed by Contributions--

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
SOURCE OF SUPPLY PLANT				
Structures and Improvements (311)	0	0.00%		1
Collecting and Impounding Reservoirs (312)	0	0.00%		2
Lake, River and Other Intakes (313)	0	0.00%		3
Wells and Springs (314)	0	0.00%		4
Supply Mains (316)	0	0.00%		5
Other Water Source Plant (317)	0	0.00%		6
Total Source of Supply Plant	0		0	
PUMPING PLANT				
Structures and Improvements (321)	0	0.00%		7
Other Power Production Equipment (323)	0	0.00%		8
Electric Pumping Equipment (325)	0	0.00%		9
Diesel Pumping Equipment (326)	0	0.00%		10
Other Pumping Equipment (328)	0	0.00%		11
Total Pumping Plant	0		0	
WATER TREATMENT PLANT				
Structures and Improvements (331)	0	0.00%		12
Sand or Other Media Filtration Equipment (332)	0	0.00%		13
Membrane Filtration Equipment (333)				14
Other Water Treatment Equipment (334)				15
Total Water Treatment Plant	0		0	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	0	0.00%		16
Distribution Reservoirs and Standpipes (342)	0	0.00%		17
Transmission and Distribution Mains (343)	74,905	0.80%	8,957	18
Services (345)	101,523	2.13%	10,044	19
Meters (346)	0	0.00%		20
Hydrants (348)	13,282	1.33%	2,383	21
Other Transmission and Distribution Plant (349)	0	0.00%		22
Total Transmission and Distribution Plant	189,710		21,384	
GENERAL PLANT				
Structures and Improvements (390)	0	0.00%		23
Office Furniture and Equipment (391)	0	0.00%		24
Computer Equipment (391.1)	0	0.00%		25
Transportation Equipment (392)	0	0.00%		26
Stores Equipment (393)	0	0.00%		27
Tools, Shop and Garage Equipment (394)	0	0.00%		28
Laboratory Equipment (395)	0	0.00%		29

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314					0	4
316					0	5
317					0	6
	0	0	0	0	0	
321					0	7
323					0	8
325					0	9
326					0	10
328					0	11
	0	0	0	0	0	
331					0	12
332					0	13
333					0	14
334					0	15
	0	0	0	0	0	
341					0	16
342					0	17
343					83,862	18
345					111,567	19
346					0	20
348					15,665	21
349					0	22
	0	0	0	0	211,094	
390					0	23
391					0	24
391.1					0	25
392					0	26
393					0	27
394					0	28
395					0	29

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

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
GENERAL PLANT				
Power Operated Equipment (396)	0	0.00%		30
Communication Equipment (397)	0	0.00%		31
SCADA Equipment (397.1)	0	0.00%		32
Miscellaneous Equipment (398)	0	0.00%		33
Total General Plant	0		0	
Total accum. prov. directly assignable	189,710		21,384	
Common Utility Plant Allocated to Water Department	0	0.00%		34
Total accum. prov. for depreciation	189,710		21,384	

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
396					0	30
397					0	31
397.1					0	32
398					0	33
	0	0	0	0	0	
	0	0	0	0	211,094	
					0	34
	0	0	0	0	211,094	

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			35,611	35,611	1
February			33,692	33,692	2
March			35,509	35,509	3
April			37,415	37,415	4
May			38,388	38,388	5
June			30,610	30,610	6
July			40,557	40,557	7
August			40,615	40,615	8
September			35,741	35,741	9
October			34,816	34,816	10
November			31,244	31,244	11
December			30,013	30,013	12
Total annual pumpage	0	0	424,211	424,211	

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):	424,211	1
Less: Gallons (000's) used in the treatment process:		2
Subtotal: Gallons (000's) entering distribution system:	424,211	3
Less: Gallons (000's) sold:	374,237	4
Gallons (000's) entering distribution system but not sold:	49,974	5
Estimated Water Usage:		6
Gallons (000's) used to flush mains:		7
Gallons (000's) used for fire protection:	57	8
Gallons (000's) used to prevent freezing of distribution system:		9
Gallons (000's) used for other system uses:		10
Subtotal Estimated Usage:	57	11
Estimated Water Losses:		12
Gallons (000's) lost due to main leaks or breaks:		13
Gallons (000's) lost due to service leaks or breaks:		14
Gallons (000's) lost due to hydrant leaks, tank overflows and pressure reducing valves:	1,110	15
Gallons (000's) for unauthorized usage such as vandalism and theft:		16
Gallons (000's) not accounted for:	48,807	17
Subtotal of Estimated Losses:	49,917	18
Percentage of water entering distribution system sold:	88%	19
Percentage of unaccounted for water:	12%	20
If more than 15%, indicate causes:		21

If more than 15%, state what action has been taken to reduce water loss:

OTHER STATISTICS

Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)	1,784	22
Date of maximum: 05/23/2008		23
Cause of maximum: No particular reason. Pretty average pumpage for one day.		24
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)	482	25
Date of minimum: 06/21/2008		26
Total KWH used by the utility (include pumping, treatment facilities and other utility operations):	698,463	27
If water is purchased:		28
Vendor Name:		29
Point of Delivery:		30
What percentage of purchased water is surface water?		31
Number of main breaks repaired this year:	10	32
Number of service breaks repaired this year:	1	33
Population served (estimate the number of individuals served):		34
Inside municipality?	7,787	35
Outside municipality?	80	36

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)	
EAST CHURCH STREET	5	924	16	1,500,000	Yes	1
RACINE STREET BY PLANT	3	838	12	1,044,000	Yes	2
SOUTH MAIN AT ROCK RIVER	2	854	12	1,368,000	Yes	3
SOUTH MARSHALL WEST MILWAUKEE	4	735	18	2,000,000	Yes	4

SOURCES OF WATER SUPPLY - SURFACE WATERS

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

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	BOOSTER 11	BOOSTER 2	BOOSTER 3	1
Location	WELL 5	WELL 2	WELL 2	2
Purpose	B	B	B	3
Destination	D	D	D	4
Pump Manufacturer	AMERICAN	FM	FM	5
Year Installed	1996	1990	1990	6
Type	VERTICAL TURBINE	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	825	1,150	1,150	8
Pump Motor or Standby Engine Mfr	GE	TECO	TECO	10
Year Installed	1996	1990	1990	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	50	100	100	13
Footnotes				14

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	BOOSTER 5	BOOSTER 6	BOOSTER 8	15
Location	WELL 3	WELL 3	WELL 4	16
Purpose	B	B	B	17
Destination	D	D	D	18
Pump Manufacturer	FM	FM	FM	19
Year Installed	1950	1950	1992	20
Type	VERTICAL TURBINE	VERTICAL TURBINE	CENTRIFUGAL	21
Actual Capacity (gpm)	600	1,200	1,000	22
Pump Motor or Standby Engine Mfr	FM	US	MARATHON	24
Year Installed	1950	1950	1992	25
Type	ELECTRIC	ELECTRIC	ELECTRIC	26
Horsepower	30	75	75	27
Footnotes				28

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	BOOSTER 9	WELL 2	WELL 3	1
Location	WELL 4	S MAIN AT ROCK RIVER	RACINE ST BY PLANT	2
Purpose	B	P	P	3
Destination	D	R	R	4
Pump Manufacturer	FM	PEERLESS	JACKSON	5
Year Installed	1992	1990	1950	6
Type	CENTRIFUGAL	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	1,000	950	800	8
Pump Motor or Standby Engine Mfr	MARATHON	US MOTOR	GE	9 10
Year Installed	1992	1990	1950	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	75	30	30	13
Footnotes				14

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	WELL 4	WELL 5		15
Location	S MARSHALL W MILWAUKEE	EAST CHURCH STREET		16
Purpose	P	P		17
Destination	R	R		18
Pump Manufacturer	WORTHINGTON	AMERICAN		19
Year Installed	1960	1996		20
Type	VERTICAL TURBINE	VERTICAL TURBINE		21
Actual Capacity (gpm)	1,400	950		22
Pump Motor or Standby Engine Mfr	IDEAL	GE		23 24
Year Installed	1960	1996		25
Type	ELECTRIC	ELECTRIC		26
Horsepower	75	60		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	TANK #1	TANK 2	WELL 2 RESERVOIR 1	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	R	3 4
Year constructed	1998	1971	1990	5 6
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	CONCRETE	7 8
Elevation difference in feet (See Headnote 3.)	150	150	150	9 10
Total capacity in gallons (actual)	750,000	750,000	75,000	11 12
WATER TREATMENT PLANT				13
Disinfection, type of equipment (gas, liquid, powder, other)			LIQUID	14 15
Points of application (wellhouse, central facilities, booster station, other)			WELLHOUSE	16 17 18
Filters, type (gravity, pressure, other, none)			NONE	19 20
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)			1.1000	21 22 23
Is a corrosion control chemical used (yes, no)?			Y	24 25
Is water fluoridated (yes, no)?			Y	26 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	WELL 3 RESERVOIR	WELL 3 RESERVOIR 1	WELL 4 RESERVOIR 1	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	R	R	3 4
Year constructed	1910	1910	1960	5
Primary material (earthen, steel, concrete, other)	CONCRETE	CONCRETE	CONCRETE	6 7
Elevation difference in feet (See Headnote 3.)	250	250	250	8 9
Total capacity in gallons (actual)	75,000	100,000	180,000	10 11
WATER TREATMENT PLANT				12
Disinfection, type of equipment (gas, liquid, powder, other)		LIQUID	LIQUID	13 14
Points of application (wellhouse, central facilities, booster station, other)		WELLHOUSE	WELLHOUSE	15 16 17
Filters, type (gravity, pressure, other, none)		NONE	NONE	18 19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)		1.1000	1.7000	20 21 22
Is a corrosion control chemical used (yes, no)?		Y	Y	23 24
Is water fluoridated (yes, no)?		Y	Y	25 26
Footnotes				27 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	WELL 5 RESERVOIR 1		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R		3
Year constructed	1996		4
Primary material (earthen, steel, concrete, other)	CONCRETE		5
Elevation difference in feet (See Headnote 3.)	150		6
Total capacity in gallons (actual)	93,000		7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID		9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		10
Filters, type (gravity, pressure, other, none)	NONE		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.7000		12
Is a corrosion control chemical used (yes, no)?	Y		13
Is water fluoridated (yes, no)?	Y		14
Footnotes			15

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	4.000	31,215			400	31,615	*	1
M	D	6.000	63,079			4,260	67,339	*	2
M	D	8.000	58,992				58,992		3
M	D	10.000	36,234				36,234		4
M	D	12.000	23,562				23,562		5
Total Within Municipality			213,082	0	0	4,660	217,742		
M	D	4.000	400			(400)	0	*	6
M	D	6.000	4,260			(4,260)	0	*	7
M	D	8.000	500				500		8
M	D	12.000	5,264				5,264		9
Total Outside of Municipality			10,424	0	0	(4,660)	5,764		
Total Utility			223,506	0	0	0	223,506		

WATER MAINS

Water Mains (Page W-19)

Explain all reported Adjustments.

Adjustments are between urban and rural due to annexation of property into the City Limits.

WATER SERVICES

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

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
L	0.750	409		1		408	16	1
M	0.750	704				704	5	2
L	1.000	2				2		3
M	1.000	1,190	3			1,193	94 *	4
M	1.250	63				63		5
M	1.500	116				116	12	6
M	2.000	63				63	2	7
M	4.000	24				24	2	8
M	6.000	20				20		9
M	8.000	11				11	1	10
M	10.000	4				4		11
Total Utility		2,606	3	1	0	2,608	132	

WATER SERVICES

Water Services (Page W-20)

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

One Service was financed by developer and the other two were financed by the utility.

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)	
0.625	2,940	300	51		3,189	308	1
0.750	1				1	0	2
1.000	99	4	3		100	9	3
1.500	19		1		18	4	4
2.000	54	2			56	5	5
3.000	4				4	2	6
4.000	6				6	3	7
6.000	6		1		5	5	8
8.000	1				1	0	9
Total:	3,130	306	56	0	3,380	336	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	2,548	194	7	20	0	420	3,189	1
0.750	1	0	0	0	0	0	1	2
1.000	8	64	9	6	1	12	100	3
1.500	0	8	0	7	0	3	18	4
2.000	0	27	6	13	1	9	56	5
3.000	0	0	2	1	1	0	4	6
4.000	0	1	0	5	0	0	6	7
6.000	0	1	4	0	0	0	5	8
8.000	0	0	0	0	1	0	1	9
Total:	2,557	295	28	52	4	444	3,380	

METERS

Meters (Page W-21)

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.

Yes

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	10				10	1
Within Municipality	301	1	1		301	2
Total Fire Hydrants	311	1	1	0	311	
Flushing Hydrants						
	38				38	3
Total Flushing Hydrants	38	0	0	0	38	

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:	150	*
Number of distribution system valves end of year:	616	
Number of distribution valves operated during year:	262	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

Hydrants and Distribution System Valves (Page W-22)

General footnotes

Valves and Hydrants are a schedule to operate at least every other year.

ELECTRIC OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Electricity			
Sales of Electricity (440-448)	10,982,426	10,389,296	1
Total Sales of Electricity	10,982,426	10,389,296	
Other Operating Revenues			
Forfeited Discounts (450)	11,252	9,327	2
Miscellaneous Service Revenues (451)	8,980	8,390	3
Sales of Water and Water Power (453)	0	0	4
Rent from Electric Property (454)	65,681	64,117	5
Interdepartmental Rents (455)	0	0	6
Other Electric Revenues (456)	15,339	1,238	7
Total Other Operating Revenues	101,252	83,072	
Total Operating Revenues	11,083,678	10,472,368	
Operation and Maintenance Expenses			
Power Production Expenses (500-557)	9,467,436	8,837,080	8
Transmission Expenses (560-573)	0	0	9
Distribution Expenses (580-598)	207,811	243,957	10
Customer Accounts Expenses (901-905)	108,271	112,171	11
Customer Service and Information Expenses (906)	0		12
Sales Expenses (911-916)	9,419	16,390	13
Administrative and General Expenses (920-932)	332,663	283,154	14
Total Operation and Maintenance Expenses	10,125,600	9,492,752	
Other Expenses			
Depreciation Expense (403)	429,936	418,306	15
Amortization Expense (404-407)		0	16
Taxes (408)	222,381	212,767	17
Total Other Expenses	652,317	631,073	
Total Operating Expenses	10,777,917	10,123,825	
NET OPERATING INCOME	305,761	348,543	

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)	
Forfeited Discounts (450):		
NONE		1
Customer late payment charges	11,252	2
Other (specify):		
Total Forfeited Discounts (450)	11,252	
Miscellaneous Service Revenues (451):		
NSF CHECK CHARGES AND RECONNECT FEES	8,980	3
Total Miscellaneous Service Revenues (451)	8,980	
Sales of Water and Water Power (453):		
NONE		4
Total Sales of Water and Water Power (453)	0	
Rent from Electric Property (454):		
POLE CONTACTS	65,681	5
Total Rent from Electric Property (454)	65,681	
Interdepartmental Rents (455):		
NONE		6
Total Interdepartmental Rents (455)	0	
Other Electric Revenues (456):		
FLOOD DAMAGE REFUND FROM FEMA AND SALES TAX DISCOUNT	15,339	7
Total Other Electric Revenues (456)	15,339	

OTHER OPERATING REVENUES (ELECTRIC)

Other Operating Revenues (Electric) (Page E-02)

General footnotes

Act. #456: City of Jefferson received funds from FEMA for flood damages.

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)
POWER PRODUCTION EXPENSES		
STEAM POWER GENERATION EXPENSES		
Operation Supervision and Engineering (500)	0	1
Fuel (501)	0	2
Steam Expenses (502)	0	3
Steam from Other Sources (503)	0	4
Steam Transferred -- Credit (504)	0	5
Electric Expenses (505)	0	6
Miscellaneous Steam Power Expenses (506)	0	7
Rents (507)	0	8
Maintenance Supervision and Engineering (510)	0	9
Maintenance of Structures (511)	0	10
Maintenance of Boiler Plant (512)	0	11
Maintenance of Electric Plant (513)	0	12
Maintenance of Miscellaneous Steam Plant (514)	0	13
Total Steam Power Generation Expenses	0	0
HYDRAULIC POWER GENERATION EXPENSES		
Operation Supervision and Engineering (535)	0	14
Water for Power (536)	0	15
Hydraulic Expenses (537)	0	16
Electric Expenses (538)	0	17
Miscellaneous Hydraulic Power Generation Expenses (539)	0	18
Rents (540)	0	19
Maintenance Supervision and Engineering (541)	0	20
Maintenance of Structures (542)	0	21
Maintenance of Reservoirs, Dams and Waterways (543)	0	22
Maintenance of Electric Plant (544)	0	23
Maintenance of Miscellaneous Hydraulic Plant (545)	0	24
Total Hydraulic Power Generation Expenses	0	0
OTHER POWER GENERATION EXPENSES		
Operation Supervision and Engineering (546)	0	25
Fuel (547)	0	26
Generation Expenses (548)	0	27
Miscellaneous Other Power Generation Expenses (549)	0	28
Rents (550)	0	29
Maintenance Supervision and Engineering (551)	0	30
Maintenance of Structures (552)	0	31
Maintenance of Generating and Electric Plant (553)	0	32

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
POWER PRODUCTION EXPENSES			
OTHER POWER GENERATION EXPENSES			
Maintenance of Miscellaneous Other Power Generating Plant (554)		0	33
Total Other Power Generation Expenses	0	0	
OTHER POWER SUPPLY EXPENSES			
Purchased Power (555)	9,467,436	8,837,080	34
System Control and Load Dispatching (556)		0	35
Other Expenses (557)		0	36
Total Other Power Supply Expenses	9,467,436	8,837,080	
Total Power Production Expenses	9,467,436	8,837,080	
TRANSMISSION EXPENSES			
Operation Supervision and Engineering (560)		0	37
Load Dispatching (561)		0	38
Station Expenses (562)		0	39
Overhead Line Expenses (563)		0	40
Underground Line Expenses (564)		0	41
Miscellaneous Transmission Expenses (566)		0	42
Rents (567)		0	43
Maintenance Supervision and Engineering (568)		0	44
Maintenance of Structures (569)		0	45
Maintenance of Station Equipment (570)		0	46
Maintenance of Overhead Lines (571)		0	47
Maintenance of Underground Lines (572)		0	48
Maintenance of Miscellaneous Transmission Plant (573)		0	49
Total Transmission Expenses	0	0	
DISTRIBUTION EXPENSES			
Operation Supervision and Engineering (580)		0	50
Load Dispatching (581)		0	51
Station Expenses (582)	57,566	41,910	52
Overhead Line Expenses (583)	1,950	11,522	53
Underground Line Expenses (584)		2,749	54
Street Lighting and Signal System Expenses (585)	20,163	25,322	55
Meter Expenses (586)	8,555	12,101	56
Customer Installations Expenses (587)		0	57
Miscellaneous Distribution Expenses (588)	15,104	28,528	58
Rents (589)		0	59
Maintenance Supervision and Engineering (590)		0	60
Maintenance of Structures (591)		0	61
Maintenance of Station Equipment (592)		0	62
Maintenance of Overhead Lines (593)	79,230	86,944	63

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
DISTRIBUTION EXPENSES			
Maintenance of Underground Lines (594)	25,243	34,691	64
Maintenance of Line Transformers (595)		0	65
Maintenance of Street Lighting and Signal Systems (596)		0	66
Maintenance of Meters (597)		190	67
Maintenance of Miscellaneous Distribution Plant (598)		0	68
Total Distribution Expenses	207,811	243,957	
CUSTOMER ACCOUNTS EXPENSES			
Supervision (901)		0	69
Meter Reading Expenses (902)	47,008	49,930	70
Customer Records and Collection Expenses (903)	57,544	60,584	71
Uncollectible Accounts (904)	3,719	1,657	72
Miscellaneous Customer Accounts Expenses (905)		0	73
Customer Service and Information Expenses (906)			74
Total Customer Accounts Expenses	108,271	112,171	
SALES EXPENSES			
Supervision (911)		0	75
Demonstrating and Selling Expenses (912)		0	76
Advertising Expenses (913)	9,419	16,390	77
Miscellaneous Sales Expenses (916)		0	78
Total Sales Expenses	9,419	16,390	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	73,503	74,930	79
Office Supplies and Expenses (921)	32,362	32,662	80
Administrative Expenses Transferred -- Credit (922)		0	81
Outside Services Employed (923)	11,753	10,899	82
Property Insurance (924)	2,337	2,479	83
Injuries and Damages (925)	26,182	23,554	84
Employee Pensions and Benefits (926)	140,588	112,084	85
Regulatory Commission Expenses (928)	18,878	0	* 86
Duplicate Charges -- Credit (929)		0	87
Miscellaneous General Expenses (930)	5,981	4,134	88
Rents (931)		0	89
Maintenance of General Plant (932)	21,079	22,412	90
Total Administrative and General Expenses	332,663	283,154	
Total Operation and Maintenance Expenses	10,125,600	9,492,752	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Electric Operation & Maintenance Expenses (Page E-03)

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

Acct. #928 - Application for Rate Case

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		175,802	166,929	1
Social Security		20,194	21,219	2
Wisconsin Gross Receipts Tax		16,841	13,916	3
PSC Remainder Assessment		9,544	10,703	4
Other (specify): NONE			0	5
Total tax expense		222,381	212,767	

PROPERTY TAX EQUIVALENT (ELECTRIC)

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

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Jefferson				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.175031				3
County tax rate	mills		3.747518				4
Local tax rate	mills		6.792884				5
School tax rate	mills		8.294151				6
Voc. school tax rate	mills		1.249421				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		20.259005				10
Less: state credit	mills		1.361924				11
Net tax rate	mills		18.897081				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		6.792884				14
Combined School Tax Rate	mills		9.543572				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		16.336456				17
Total Tax Rate	mills		20.259005				18
Ratio of Local and School Tax to Total	dec.		0.806380				19
Total tax net of state credit	mills		18.897081				20
Net Local and School Tax Rate	mills		15.238228				21
Utility Plant, Jan. 1	\$	12,655,594	12,655,594				22
Materials & Supplies	\$	148,568	148,568				23
Subtotal	\$	12,804,162	12,804,162				24
Less: Plant Outside Limits	\$	904,306	904,306				25
Taxable Assets	\$	11,899,856	11,899,856				26
Assessment Ratio	dec.		0.969500				27
Assessed Value	\$	11,536,910	11,536,910				28
Net Local & School Rate	mills		15.238228				29
Tax Equiv. Computed for Current Year	\$	175,802	175,802				30
Tax Equivalent per 1994 PSC Report	\$	163,536					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32 33
Tax equiv. for current year (see note 5)	\$	175,802					34
Footnotes							35

ELECTRIC UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT						
Organization (301)	0				0	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
Total Intangible Plant	0	0	0	0	0	
STEAM PRODUCTION PLANT						
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
Total Steam Production Plant	0	0	0	0	0	
HYDRAULIC PRODUCTION PLANT						
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
Total Hydraulic Production Plant	0	0	0	0	0	
OTHER PRODUCTION PLANT						
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
Total Other Production Plant	0	0	0	0	0	
TRANSMISSION PLANT						
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 \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION PLANT						
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
Total Transmission Plant	0	0	0	0	0	
DISTRIBUTION PLANT						
Land and Land Rights (360)	311,855				311,855	34
Structures and Improvements (361)	0				0	35
Station Equipment (362)	2,802,875	7,755			2,810,630	36
Storage Battery Equipment (363)	0				0	37
Poles, Towers and Fixtures (364)	1,789,141	64,707	5,189		1,848,659	38
Overhead Conductors and Devices (365)	1,298,727	63,720	2,208		1,360,239	39
Underground Conduit (366)	61,118				61,118	40
Underground Conductors and Devices (367)	1,424,812	109,206	12,165		1,521,853	* 41
Line Transformers (368)	1,693,181	64,733		(2,220)	1,755,694	* 42
Services (369)	737,516	14,368	1,074		750,810	43
Meters (370)	412,733	4,225	14,629		402,329	44
Installations on Customers' Premises (371)	0				0	45
Leased Property on Customers' Premises (372)	0				0	46
Street Lighting and Signal Systems (373)	252,806	1,878	9,524		245,160	47
Total Distribution Plant	10,784,764	330,592	44,789	(2,220)	11,068,347	
GENERAL PLANT						
Land and Land Rights (389)	57,632				57,632	48
Structures and Improvements (390)	629,773				629,773	49
Office Furniture and Equipment (391)	36,265				36,265	50
Computer Equipment (391.1)	46,202	1,422	1,933		45,691	51
Transportation Equipment (392)	364,430				364,430	52
Stores Equipment (393)	6,787				6,787	53
Tools, Shop and Garage Equipment (394)	112,982	4,375			117,357	54
Laboratory Equipment (395)	31,624				31,624	55
Power Operated Equipment (396)	105,095				105,095	56
Communication Equipment (397)	11,268	190			11,458	57
SCADA Equipment (397.1)					0	58
Miscellaneous Equipment (398)	0				0	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 \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
GENERAL PLANT						
Other Tangible Property (399)	0				0	60
Total General Plant	1,402,058	5,987	1,933	0	1,406,112	
Total utility plant in service directly assignable	12,186,822	336,579	46,722	(2,220)	12,474,459	
Common Utility Plant Allocated to Electric Department (300)	0				0	61
Total utility plant in service	12,186,822	336,579	46,722	(2,220)	12,474,459	

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

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

If Additions for any Accounts exceed \$100,000, please explain.

#367-Starting Hwy. 26 Bypass

If Adjustments for any account are nonzero, please explain.

#368 - Sold Transformer

ELECTRIC UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT						
Organization (301)	0				0	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
Total Intangible Plant	0	0	0	0	0	
STEAM PRODUCTION PLANT						
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
Total Steam Production Plant	0	0	0	0	0	
HYDRAULIC PRODUCTION PLANT						
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
Total Hydraulic Production Plant	0	0	0	0	0	
OTHER PRODUCTION PLANT						
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
Total Other Production Plant	0	0	0	0	0	
TRANSMISSION PLANT						
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.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION PLANT						
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
Total Transmission Plant	0	0	0	0	0	
DISTRIBUTION PLANT						
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)	1,187	558			1,745	38
Overhead Conductors and Devices (365)	1,376	174			1,550	39
Underground Conduit (366)	0				0	40
Underground Conductors and Devices (367)	420,044				420,044	41
Line Transformers (368)	0				0	42
Services (369)	24,863	751			25,614	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)	20,945	281,727			302,672	47
Total Distribution Plant	468,415	283,210	0	0	751,625	
GENERAL PLANT						
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.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
GENERAL PLANT						
Other Tangible Property (399)	0				0	60
Total General Plant	0	0	0	0	0	
Total utility plant in service directly assignable	468,415	283,210	0	0	751,625	
Common Utility Plant Allocated to Electric Department (300)	0				0	61
Total utility plant in service	468,415	283,210	0	0	751,625	

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

Electric Utility Plant in Service --Plant Financed by Contributions-- (Page E-07)

If Additions or Retirements for any Accounts exceed \$100,000, please explain.

#373 - New State Highway Construction - New Street Lights

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

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
STEAM PRODUCTION PLANT				
Structures and Improvements (311)	0	0.00%		1
Boiler Plant Equipment (312)	0	0.00%		2
Engines and Engine Driven Generators (313)	0	0.00%		3
Turbogenerator Units (314)	0	0.00%		4
Accessory Electric Equipment (315)	0	0.00%		5
Miscellaneous Power Plant Equipment (316)	0	0.00%		6
Total Steam Production Plant	0		0	
HYDRAULIC PRODUCTION PLANT				
Structures and Improvements (331)	0	0.00%		7
Reservoirs, Dams and Waterways (332)	0	0.00%		8
Water Wheels, Turbines and Generators (333)	0	0.00%		9
Accessory Electric Equipment (334)	0	0.00%		10
Miscellaneous Power Plant Equipment (335)	0	0.00%		11
Roads, Railroads and Bridges (336)	0	0.00%		12
Total Hydraulic Production Plant	0		0	
OTHER PRODUCTION PLANT				
Structures and Improvements (341)	0	0.00%		13
Fuel Holders, Producers and Accessories (342)	0	0.00%		14
Prime Movers (343)	0	0.00%		15
Generators (344)	0	0.00%		16
Accessory Electric Equipment (345)	0	0.00%		17
Miscellaneous Power Plant Equipment (346)	0	0.00%		18
Total Other Production Plant	0		0	
TRANSMISSION PLANT				
Structures and Improvements (352)	0	0.00%		19
Station Equipment (353)	0	0.00%		20
Towers and Fixtures (354)	0	0.00%		21
Poles and Fixtures (355)	0	0.00%		22
Overhead Conductors and Devices (356)	0	0.00%		23
Underground Conduit (357)	0	0.00%		24
Underground Conductors and Devices (358)	0	0.00%		25
Roads and Trails (359)	0	0.00%		26
Total Transmission Plant	0		0	
DISTRIBUTION PLANT				
Structures and Improvements (361)	0	0.00%		27
Station Equipment (362)	1,041,290	2.86%	80,273	28
Storage Battery Equipment (363)	0	0.00%		29

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314					0	4
315					0	5
316					0	6
	0	0	0	0	0	
331					0	7
332					0	8
333					0	9
334					0	10
335					0	11
336					0	12
	0	0	0	0	0	
341					0	13
342					0	14
343					0	15
344					0	16
345					0	17
346					0	18
	0	0	0	0	0	
352					0	19
353					0	20
354					0	21
355					0	22
356					0	23
357					0	24
358					0	25
359					0	26
	0	0	0	0	0	
361					0	27
362					1,121,563	28
363					0	29

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC

--Plant Financed by Utility or Municipality--

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
DISTRIBUTION PLANT				
Poles, Towers and Fixtures (364)	828,997	4.63%	84,215	30
Overhead Conductors and Devices (365)	746,252	4.63%	61,555	31
Underground Conduit (366)	31,664	2.50%	1,528	32
Underground Conductors and Devices (367)	584,474	3.33%	49,062	33
Line Transformers (368)	481,830	3.03%	52,250	34
Services (369)	466,003	5.00%	37,208	35
Meters (370)	186,390	3.33%	13,571	36
Installations on Customers' Premises (371)	0	0.00%		37
Leased Property on Customers' Premises (372)	0	0.00%		38
Street Lighting and Signal Systems (373)	193,553	4.00%	9,959	39
Total Distribution Plant	4,560,453		389,621	
GENERAL PLANT				
Structures and Improvements (390)	138,543	3.33%	20,971	40
Office Furniture and Equipment (391)	22,811	7.69%	2,789	41
Computer Equipment (391.1)	43,740	14.29%	1,208	42
Transportation Equipment (392)	352,065	18.00%	8,249	43
Stores Equipment (393)	5,177	4.00%	271	44
Tools, Shop and Garage Equipment (394)	112,982	10.00%	4,375	45
Laboratory Equipment (395)	31,624	10.00%	0	46
Power Operated Equipment (396)	95,095	10.00%	10,509 *	47
Communication Equipment (397)	11,268	8.33%	189	48
SCADA Equipment (397.1)				49
Miscellaneous Equipment (398)	0	0.00%		50
Total General Plant	813,305		48,561	
Total accum. prov. directly assignable	5,373,758		438,182	
Common Utility Plant Allocated to Electric Department	0	0.00%		51
Total accum. prov. for depreciation	5,373,758		438,182	
GENERAL PLANT				
Other Tangible Property (399)	0	0.00%		52
Total General Plant	0		0	
Total accum. prov. directly assignable	5,373,758		438,182	

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
364	5,189	12,003			896,020	30
365	2,208	5,106	2,966		803,459	31
366					33,192	32
367	12,165				621,371	33
368					534,080	34
369	1,074	1,084			501,053	35
370	14,629				185,332	36
371					0	37
372					0	38
373	9,524	1,605			192,383	39
	44,789	19,798	2,966	0	4,888,453	
390					159,514	40
391					25,600	41
391.1	1,933				43,015	42
392					360,314	43
393					5,448	44
394					117,357	45
395					31,624	46
396					105,604 *	47
397					11,457	48
397.1					0	49
398					0	50
	1,933	0	0	0	859,933	
	46,722	19,798	2,966	0	5,748,386	
					0	51
	46,722	19,798	2,966	0	5,748,386	
399					0	52
	0	0	0	0	0	
	46,722	19,798	2,966	0	5,748,386	

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

Accumulated Provision for Depreciation - Electric --Plant Financed by Utility or Municipality-- (Page E-09)

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

#396-Over depreciated-Will correct in 2009.

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

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ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC

--Plant Financed by Contributions--

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
STEAM PRODUCTION PLANT			
Structures and Improvements (311)	0	0.00%	1
Boiler Plant Equipment (312)	0	0.00%	2
Engines and Engine Driven Generators (313)	0	0.00%	3
Turbogenerator Units (314)	0	0.00%	4
Accessory Electric Equipment (315)	0	0.00%	5
Miscellaneous Power Plant Equipment (316)	0	0.00%	6
Total Steam Production Plant	0		0
HYDRAULIC PRODUCTION PLANT			
Structures and Improvements (331)	0	0.00%	7
Reservoirs, Dams and Waterways (332)	0	0.00%	8
Water Wheels, Turbines and Generators (333)	0	0.00%	9
Accessory Electric Equipment (334)	0	0.00%	10
Miscellaneous Power Plant Equipment (335)	0	0.00%	11
Roads, Railroads and Bridges (336)	0	0.00%	12
Total Hydraulic Production Plant	0		0
OTHER PRODUCTION PLANT			
Structures and Improvements (341)	0	0.00%	13
Fuel Holders, Producers and Accessories (342)	0	0.00%	14
Prime Movers (343)	0	0.00%	15
Generators (344)	0	0.00%	16
Accessory Electric Equipment (345)	0	0.00%	17
Miscellaneous Power Plant Equipment (346)	0	0.00%	18
Total Other Production Plant	0		0
TRANSMISSION PLANT			
Structures and Improvements (352)	0	0.00%	19
Station Equipment (353)	0	0.00%	20
Towers and Fixtures (354)	0	0.00%	21
Poles and Fixtures (355)	0	0.00%	22
Overhead Conductors and Devices (356)	0	0.00%	23
Underground Conduit (357)	0	0.00%	24
Underground Conductors and Devices (358)	0	0.00%	25
Roads and Trails (359)	0	0.00%	26
Total Transmission Plant	0		0
DISTRIBUTION PLANT			
Structures and Improvements (361)	0	0.00%	27
Station Equipment (362)	0	0.00%	28
Storage Battery Equipment (363)	0	0.00%	29

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314					0	4
315					0	5
316					0	6
	0	0	0	0	0	
331					0	7
332					0	8
333					0	9
334					0	10
335					0	11
336					0	12
	0	0	0	0	0	
341					0	13
342					0	14
343					0	15
344					0	16
345					0	17
346					0	18
	0	0	0	0	0	
352					0	19
353					0	20
354					0	21
355					0	22
356					0	23
357					0	24
358					0	25
359					0	26
	0	0	0	0	0	
361					0	27
362					0	28
363					0	29

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC

--Plant Financed by Contributions--

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
DISTRIBUTION PLANT				
Poles, Towers and Fixtures (364)	192	4.63%	68	30
Overhead Conductors and Devices (365)	120	4.63%	67	31
Underground Conduit (366)	0	0.00%		32
Underground Conductors and Devices (367)	155,407	3.33%	13,987	33
Line Transformers (368)	0	0.00%		34
Services (369)	11,628	5.00%	1,262	35
Meters (370)	0	0.00%		36
Installations on Customers' Premises (371)	0	0.00%		37
Leased Property on Customers' Premises (372)	0	0.00%		38
Street Lighting and Signal Systems (373)	1,794	4.00%	6,472	39
Total Distribution Plant	169,141		21,856	
GENERAL PLANT				
Structures and Improvements (390)	0	0.00%		40
Office Furniture and Equipment (391)	0	0.00%		41
Computer Equipment (391.1)	0	0.00%		42
Transportation Equipment (392)	0	0.00%		43
Stores Equipment (393)	0	0.00%		44
Tools, Shop and Garage Equipment (394)	0	0.00%		45
Laboratory Equipment (395)	0	0.00%		46
Power Operated Equipment (396)	0	0.00%		47
Communication Equipment (397)	0	0.00%		48
SCADA Equipment (397.1)	0	0.00%		49
Miscellaneous Equipment (398)	0	0.00%		50
Total General Plant	0		0	
Total accum. prov. directly assignable	169,141		21,856	
Common Utility Plant Allocated to Electric Department	0	0.00%		51
Total accum. prov. for depreciation	169,141		21,856	
GENERAL PLANT				
Other Tangible Property (399)	0	0.00%		52
Total General Plant	0		0	
Total accum. prov. directly assignable	169,141		21,856	

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
364					260	30
365					187	31
366					0	32
367					169,394	33
368					0	34
369					12,890	35
370					0	36
371					0	37
372					0	38
373					8,266	39
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>190,997</u>	
390					0	40
391					0	41
391.1					0	42
392					0	43
393					0	44
394					0	45
395					0	46
396					0	47
397					0	48
397.1					0	49
398					0	50
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>190,997</u>	
					0	51
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>190,997</u>	
399					0	52
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>190,997</u>	

TRANSMISSION AND DISTRIBUTION LINES

Classification (a)	Miles of Line Owned					Total End of Year (f)
	First of Year (b)	Additions During Year (c)	Retirements During Year (d)	Adjustments During Year (e)		
Primary Distribution System Voltage(s) -- Urban						
Pole Lines						
2.4/4.16 kV (4kV)	20				20	1
7.2/12.5 kV (12kV)	0				0	2
14.4/24.9 kV (25kV)	19	1			20	3
Other:						
NONE	0				0	4
Underground Lines						
2.4/4.16 kV (4kV)	5				5	5
7.2/12.5 kV (12kV)	0				0	6
14.4/24.9 kV (25kV)	15				15	7
Other:						
NONE	0				0	8
Primary Distribution System Voltage(s) -- Rural						
Pole Lines						
2.4/4.16 kV (4kV)	8				8	9
7.2/12.5 kV (12kV)	0				0	10
14.4/24.9 kV (25kV)	3	1			4	11
Other:						
NONE	0				0	12
Underground Lines						
2.4/4.16 kV (4kV)	1				1	13
7.2/12.5 kV (12kV)	0				0	14
14.4/24.9 kV (25kV)	0				0	15
Other:						
NONE	0				0	16
Transmission System						
Pole Lines						
34.5 kV	0				0	17
69 kV	0				0	18
115 kV	0				0	19
138 kV	0				0	20
Other:						
NONE	0				0	21
Underground Lines						
34.5 kV	0				0	22
69 kV	0				0	23
115 kV	0				0	24
138 kV	0				0	25
Other:						
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
Total	0	4
Customers on rural lines at end of year:		5
Rural Customers (served at rural rates):		6
Farm	23	7
Nonfarm	265	8
Total	288	9
Customers served at other than rural rates:		10
Farm		11
Nonfarm		12
Total	0	13
Total customers on rural lines at end of year	288	14

RURAL LINE CUSTOMERS

Rural Line Customers (Page E-13)

General footnotes

Less Rural Customers due to annexation.

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	22,932	Thursday	01/31/2008	19:00	14,204	1
February	02	22,824	Monday	02/11/2008	18:00	13,177	2
March	03	21,593	Friday	03/07/2008	09:00	13,298	3
April	04	21,335	Thursday	04/10/2008	14:00	12,793	4
May	05	20,856	Wednesday	05/07/2008	14:00	12,755	5
June	06	23,251	Friday	06/06/2008	16:00	10,802	6
July	07	25,565	Wednesday	07/16/2008	16:00	13,685	7
August	08	23,703	Tuesday	08/05/2008	17:00	13,088	8
September	09	26,025	Tuesday	09/02/2008	17:00	12,866	9
October	10	20,894	Monday	10/13/2008	17:00	12,874	10
November	11	21,086	Thursday	11/20/2008	19:00	12,432	11
December	12	22,299	Monday	12/15/2008	18:00	13,323	12
Total		272,363				155,297	

System Name WPPI

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

Type of Reading	Supplier
15 minutes integrated	WPPI

ELECTRIC ENERGY ACCOUNT

Particulars (a)	kWh (000's) (b)	
Source of Energy		
Generation (excluding Station Use):		
Fossil Steam		1
Nuclear Steam		2
Hydraulic		3
Internal Combustion Turbine		4
Internal Combustion Reciprocating		5
Non-Conventional (wind, photovoltaic, etc.)		6
Total Generation	0	7
Purchases	155,297	8
Interchanges:		
In (gross)		9
Out (gross)		10
Net	0	11
Transmission for/by others (wheeling):		
Received		12
Delivered		13
Net	0	14
Total Source of Energy	155,297	15
Disposition of Energy		
Sales to Ultimate Consumers (including interdepartmental sales)	150,389	18
Sales For Resale		19
Energy Used by the Company (excluding station use):		
Electric Utility		21
Common (office, shops, garages, etc. serving 2 or more util. depts.)	527	22
Total Used by Company	527	23
Total Sold and Used	150,916	24
Energy Losses:		
Transmission Losses (if applicable)		26
Distribution Losses	4,381	27
Total Energy Losses	4,381	28
Loss Percentage (% Total Energy Losses of Total Source of Energy)	2.8210%	29
Total Disposition of Energy	155,297	30

SALES OF ELECTRICITY BY RATE SCHEDULE

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

Type of Sales/Rate Class Title (a)	Rate Schedule (b)	Avg. No. of Customers (c)	kWh (000 Omitted) (d)	
Residential Sales				
RESIDENTIAL	RG-1	3,218	28,624	1
RURAL RESIDENTIAL	RG-1	254	3,027	2
Total Sales for Residential Sales		3,472	31,651	
Commercial & Industrial				
COMMERCIAL AND INDEPARTMENTAL	CG-1	441	10,637	3
RURAL COMMERCIAL	CG-1	32	946	4
SMALL POWER & RURAL SMALL POWER	CP-1	26	7,596	5
LARGE POWER	CP-2	16	23,255	6
INDUSTRIAL POWER	CP-3	3	26,529	7
LARGE INDUSTRIAL POWER	CP-4	1	49,108	8
Total Sales for Commercial & Industrial		519	118,071	
Public Street & Highway Lighting				
STREET LIGHTING	CG-1	1	667	9
Total Sales for Public Street & Highway Lighting		1	667	
Sales for Resale				
NONE				10
Total Sales for Sales for Resale		0	0	
TOTAL SALES FOR ELECTRICITY		3,992	150,389	

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)	
0	0	1,777,328	698,060	2,475,388	1
0	0	184,477	73,763	258,240	2
0	0	1,961,805	771,823	2,733,628	
0	0	733,982	258,967	992,949	3
0	0	64,941	23,184	88,125	4
26,178	34,738	427,262	184,667	611,929	5
62,279	74,677	1,141,796	577,412	1,719,208	6
57,416	63,539	1,119,085	654,111	1,773,196	7
78,704	84,691	1,799,074	1,168,780	2,967,854	8
224,577	257,645	5,286,140	2,867,121	8,153,261	
0	0	79,872	15,665	95,537	9
0	0	79,872	15,665	95,537	
				0	10
0	0	0	0	0	
224,577	257,645	7,327,817	3,654,609	10,982,426	

PURCHASED POWER STATISTICS

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

Particulars (a)	(b)		(c)		
Name of Vendor	WPPI				1
Point of Delivery	JEFFERSON				2
Type of Power Purchased (firm, dump, etc.)	FIRM				3
Voltage at Which Delivered	138000				4
Point of Metering	CRAWFISH SUB				5
Total of 12 Monthly Maximum Demands -- kW	272,363				6
Average load factor	78.1074%				7
Total Cost of Purchased Power	9,467,436				8
Average cost per kWh	0.0610				9
On-Peak Hours (if applicable)					10
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	11
January	6,520	7,684			12
February	6,137	7,040			13
March	5,890	7,407			14
April	6,095	6,698			15
May	5,709	7,046			16
June	5,046	5,755			17
July	6,462	7,223			18
August	5,825	7,263			19
September	5,861	7,005			20
October	6,157	6,717			21
November	5,200	7,232			22
December	6,112	7,213			23
Total kWh (000)	71,014	84,283			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):	On-peak	Off-peak	On-peak	Off-peak	38
January					39
February					40
March					41
April					42
May					43
June					44
July					45
August					46
September					47
October					48
November					49
December					50
Total kWh (000)					51

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
Load Factor		9
Maximum Net Generation in Any One Day	0	10
Date of Such Maximum		11
Number of Hours Generators Operated		12
Maximum Continuous or Dependable Capacity--kW	0	13
Is Plant Owned or Leased?		14
Total Production Expenses	0	15
Cost per kWh of Net Generation (\$)		16
Monthly Net Generation --- kWh (000):		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
Total kWh (000)	0	29
Gas Consumed--Therms	0	30
Average Cost per Therm Burned (\$)	0.0000	31
Fuel Oil Consumed Barrels (42 gal.)	0	32
Average Cost per Barrel of Oil Burned (\$)		33
Specific Gravity		34
Average BTU per Gallon		35
Lubricating Oil Consumed--Gallons	0	36
Average Cost per Gallon (\$)		37
kWh Net Generation per Gallon of Fuel Oil		38
kWh Net Generation per Gallon of Lubr. Oil		39
Does plant produce steam for heating or other purposes in addition to elec. generation?		40
Coal consumed--tons (2,000 lbs.)	0	42
Average Cost per Ton (\$)		43
Kind of Coal Used		44
Average BTU per Pound		45
Water Evaporated--Thousands of Pounds	0	46
Is Water Evaporated, Metered or Estimated?		47
Lbs. of Steam per Lb. of Coal or Equivalent Fuel		48
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.		49
Based on Total Coal Used at Plant		50
Based on Coal Used Solely in Electric Generation		51
Average BTU per kWh Net Generation		52
Total Cost of Fuel (Oil and/or Coal) 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
Load Factor					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
Cost per kWh of Net Generation (\$)					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
Total kWh (000)	0				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							
Total							<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)		
Total					<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
Total						0	

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)		
Total		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
						Total	0	

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)	(d)	(e)	
Name of Substation	CRAWFISH	EAST	MAIN	SOUTH	1
Voltage--High Side	138,000	24,900	24,900	24,900	2
Voltage--Low Side	25	2	2	2	3
Num. Main Transformers in Operation	2	1	1	1	4
Total Capacity of Transformers in kVA	96,000	5,000	4,125	5,000	5
Number of Spare Transformers on Hand	0		0	0	6
15-Minute Maximum Demand in kW	26,025	26,025	26,025	26,025	7
Dt and Hr of Such Maximum Demand	09/02/2008 17:00 09/02/2008 17:00 09/02/2008 17:00 09/02/2008 17:00				8
Kwh Output	155,297,137	155,802	155,802	155,297	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		Total Cap. (kVA) (d)	
		Number (c)			
Number first of year	4,678	1,058		72,028	1
Acquired during year	120	24		1,530	2
Total	4,798	1,082		73,558	3
Retired during year	203				4
Sales, transfers or adjustments increase (decrease)			(1)	(50)	5
Number end of year	4,595	1,081		73,508	6
Number end of year accounted for as follows:					7
In customers' use	4,248	907		54,648	8
In utility's use	10	13		6,815	9
Locked meters on customers' premises					10
In stock	337	161		12,045	11
Total end of year	4,595	1,081		73,508	12
					13

STREET LIGHTING EQUIPMENT

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

Particulars (a)	Watts (b)	Number Each Type (c)	kWh Used Annually (d)	
Street Lighting Non-Ornamental				
Sodium Vapor	100	238	107,338	1
Sodium Vapor	250	120	153,850	2
Sodium Vapor	400	8	14,528	3
Total		366	275,716	
Ornamental				
Sodium Vapor	70	96	39,761	4
Sodium Vapor	100	197	87,570	5
Sodium Vapor	250	131	169,922	6
Sodium Vapor	400	14	30,304	7
Total		438	327,557	
Other				
Mercury Vapor	67	271	63,660	8
Total		271	63,660	