



3014 (02-05-09)

ANNUAL REPORT

OF

Name: SPOONER MUNICIPAL UTILITIES

Principal Office: CITY HALL - 515 SUMMIT ST.
P.O. BOX 548
SPOONER, WI 54801-0548

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: SPOONER MUNICIPAL UTILITIES**Utility Address:** CITY HALL - 515 SUMMIT ST.

P.O. BOX 548

SPOONER, WI 54801-0548

When was utility organized? 1/15/1905**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: DEBBIE KOEHN**Title:** CLERK/TREASURER**Office Address:**

515 SUMMIT ST.

P.O. BOX 548

SPOONER, WI 54801

Telephone: (715) 635 - 8769**Fax Number:** (715) 635 - 9319**Email Address:** cityofspooner@centurytel.com

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

Name: DANIEL L. THOLE, CPA**Title:** INDEPENDENT AUDITOR**Office Address:** LARSONALLEN LLP

821B BEAR PAW AVENUE

RICE LAKE, WI 54868

Telephone: (715) 234 - 6156 EXT 21205**Fax Number:** (715) 234 - 5064**Email Address:** dthole@larsonallen.com

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

Name: GEORGE BASGALL**Title:** CHAIRMAN**Office Address:**

309 N SUMMIT

SPOONER, WI 54801

Telephone: (715) 635 - 6105**Fax Number:****Email Address:**

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

YES

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

Name: DANIEL L. THOLE, CPA**Title:** INDEPENDENT AUDITOR**Office Address:** LARSONALLEN LLP

821B BEAR PAW AVENUE

RICE LAKE, WI 54868

Telephone: (715) 234 - 6156 EXT 21205**Fax Number:** (715) 234 - 5064**Email Address:** dthole@larsonallen.com

IDENTIFICATION AND OWNERSHIP

Date of most recent audit report: 2/20/2008

Period covered by most recent audit: 2008

Names and titles of utility management including manager or superintendent:

Name: WAYNE FISCHER

Title: SUPERINTENDENT

Office Address:

515 SUMMIT ST.
P.O. BOX 548
SPOONER, WI 54801

Telephone: (715) 635 - 8769

Fax Number:

Email Address: smu@centurytel.com

Name of utility commission/committee: GEORGE BASGALL, CHAIRMAN

Names of members of utility commission/committee:

GEORGE BASGALL, CHAIRMAN
JAMES DOHM, MEMBER
LARRY STELTER, MEMBER

Is sewer service rendered by the utility? NO

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

Date of Ordinance: [REDACTED]

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

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

Firm Name: NONE

Contact Person:

Title:

Telephone:

Fax Number:

Email Address:

Contract/Agreement beginning-ending dates:

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

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	3,248,337	3,170,850	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	2,649,722	2,606,178	2
Depreciation Expense (403)	219,369	201,447	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	147,222	132,315	5
Total Operating Expenses	3,016,313	2,939,940	
Net Operating Income	232,024	230,910	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	232,024	230,910	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	47,190	57,888	10
Miscellaneous Nonoperating Income (421)	344,709	13,803	11
Total Other Income	391,899	71,691	
Total Income	623,923	302,601	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(10,160)	(10,160)	12
Other Income Deductions (426)	24,300	20,881	13
Total Miscellaneous Income Deductions	14,140	10,721	
Income Before Interest Charges	609,783	291,880	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	81,891	87,336	14
Amortization of Debt Discount and Expense (428)	2,701	2,883	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	14,307	15,026	17
Other Interest Expense (431)	162	150	18
Interest Charged to Construction--Cr. (432)	0	0	19
Total Interest Charges	99,061	105,395	
Net Income	510,722	186,485	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	3,166,151	2,979,666	20
Balance Transferred from Income (433)	510,722	186,485	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	3,676,873	3,166,151	

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	3,248,337	0	3,248,337	1
Total (Acct. 400):	3,248,337	0	3,248,337	
Operation and Maintenance Expense (401-402):				
Derived	2,649,722	0	2,649,722	2
Total (Acct. 401-402):	2,649,722	0	2,649,722	
Depreciation Expense (403):				
Derived	219,369	0	219,369	3
Total (Acct. 403):	219,369	0	219,369	
Amortization Expense (404-407):				
Derived	0	0	0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	147,222	0	147,222	5
Total (Acct. 408):	147,222	0	147,222	
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:	232,024	0	232,024	
OTHER INCOME				
Income from Merchandising, Jobbing and Contract Work (415-416):				
Derived	0	0	0	8
Total (Acct. 415-416):	0	0	0	
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):				
WATER DEPARTMENT INTEREST ON ADVANCES TO TIDS	39,512	0	39,512	11
ELECTRIC DEPARTMENT INTEREST ON INVESTMENTS	7,678		7,678	12
Total (Acct. 419):	47,190	0	47,190	
Miscellaneous Nonoperating Income (421):				
Contributed Plant - Water		270,118	270,118	13
Contributed Plant - Electric		74,591	74,591	14

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	15
Total (Acct. 421):	0	344,709	344,709	
TOTAL OTHER INCOME:	47,190	344,709	391,899	
MISCELLANEOUS INCOME DEDUCTIONS				
Miscellaneous Amortization (425):				
Regulatory Liability (253) Amortization	(10,160)	0	(10,160)	16
NONE			0	17
Total (Acct. 425):	(10,160)	0	(10,160)	
Other Income Deductions (426):				
Depreciation Expense on Contributed Plant - Water	0	13,621	13,621	18
Depreciation Expense on Contributed Plant - Electric	0	10,595	10,595	19
MEUW		84	84	20
Total (Acct. 426):	0	24,300	24,300	
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(10,160)	24,300	14,140	
INTEREST CHARGES				
Interest on Long-Term Debt (427):				
Derived	81,891	0	81,891	21
Total (Acct. 427):	81,891	0	81,891	
Amortization of Debt Discount and Expense (428):				
NONE	2,701		2,701	22
Total (Acct. 428):	2,701	0	2,701	
Amortization of Premium on Debt--Cr. (429):				
NONE			0	23
Total (Acct. 429):	0	0	0	
Interest on Debt to Municipality (430):				
Derived	14,307	0	14,307	24
Total (Acct. 430):	14,307	0	14,307	
Other Interest Expense (431):				
Derived	162	0	162	25
Total (Acct. 431):	162	0	162	
Interest Charged to Construction--Cr. (432):				
NONE			0	26
Total (Acct. 432):	0	0	0	
TOTAL INTEREST CHARGES:	99,061	0	99,061	
NET INCOME:	190,313	320,409	510,722	
EARNED SURPLUS				
Unappropriated Earned Surplus (Beginning of Year) (216):				
Derived	2,545,863	620,288	3,166,151	27
Total (Acct. 216):	2,545,863	620,288	3,166,151	

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	190,313	320,409	510,722	28
Total (Acct. 433):	190,313	320,409	510,722	
Miscellaneous Credits to Surplus (434):				
NONE			0	29
Total (Acct. 434):	0	0	0	
Miscellaneous Debits to Surplus--Debit (435):				
NONE			0	30
Total (Acct. 435)--Debit:	0	0	0	
Appropriations of Surplus--Debit (436):				
Detail appropriations to (from) account 215			0	31
Total (Acct. 436)--Debit:	0	0	0	
Appropriations of Income to Municipal Funds--Debit (439):				
NONE			0	32
Total (Acct. 439)--Debit:	0	0	0	
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	2,736,176	940,697	3,676,873	

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

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

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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	558,430	2,689,907	0	0	3,248,337	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	21,000		0	21,000	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	558,430	2,668,907	0	0	3,227,337	

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	71,641	0	71,641	1
Electric operating expenses	142,343	0	142,343	2
Gas operating expenses	0	0	0	3
Heating operating expenses	0	0	0	4
Sewer operating expenses	0	0	0	5
Merchandising and jobbing	0	0	0	6
Other nonutility expenses	0	0	0	7
Water utility plant accounts	2,351	0	2,351	8
Electric utility plant accounts	23,496	0	23,496	9
Gas utility plant accounts	0	0	0	10
Heating utility plant accounts	0	0	0	11
Sewer utility plant accounts	0	0	0	12
Accum. prov. for depreciation of water plant	0	0	0	13
Accum. prov. for depreciation of electric plant	0	0	0	14
Accum. prov. for depreciation of gas plant	0	0	0	15
Accum. prov. for depreciation of heating plant	0	0	0	16
Accum. prov. for depreciation of sewer plant	0	0	0	17
Clearing accounts	0	0	0	18
All other accounts	2,865	0	2,865	19
Total Payroll	242,696	0	242,696	

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	2.3	1
Electric	4.7	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)	8,768,382	8,089,344	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	2,880,262	2,639,747	2
Net Utility Plant	5,888,120	5,449,597	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	944,838	970,233	5
Other Investments (124)	142,558	142,193	6
Sinking Funds (125)	0		7
Depreciation Fund (126)	0		8
Other Special Funds (128)	0		9
Total Other Property and Investments	1,087,396	1,112,426	
CURRENT AND ACCRUED ASSETS			
Cash (131)	270,185	397,952	10
Special Deposits (134)	0		11
Working Funds (135)			12
Temporary Cash Investments (136)			13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	170,592	166,060	15
Other Accounts Receivable (143)	13,473	12,433	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	0	0	18
Plant Materials and Operating Supplies (154)	151,053	141,294	19
Merchandise (155)	0	0	20
Other Materials and Supplies (156)	0	0	21
Stores Expense (163)	0	0	22
Prepayments (165)	0	0	23
Interest and Dividends Receivable (171)			24
Accrued Utility Revenues (173)			25
Miscellaneous Current and Accrued Assets (174)			26
Total Current and Accrued Assets	605,303	717,739	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	13,083	15,784	27
Extraordinary Property Losses (182)	0	0	28
Preliminary Survey and Investigation Charges (183)	39,954	55,938	29
Clearing Accounts (184)	0		30
Temporary Facilities (185)	0		31
Miscellaneous Deferred Debits (186)	0		32
Total Deferred Debits	53,037	71,722	
Total Assets and Other Debits	7,633,856	7,351,484	

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)	1,405,247	1,405,247	33
Appropriated Earned Surplus (215)			34
Unappropriated Earned Surplus (216)	3,676,873	3,166,151	35
Total Proprietary Capital	5,082,120	4,571,398	
LONG-TERM DEBT			
Bonds (221)	1,600,000	1,745,000	36
Advances from Municipality (223)	350,000	385,000	37
Other Long-Term Debt (224)	0	0	38
Total Long-Term Debt	1,950,000	2,130,000	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	3,486	3,886	39
Accounts Payable (232)	363,226	286,799	40
Payables to Municipality (233)	0	0	41
Customer Deposits (235)			42
Taxes Accrued (236)	0	109,030	43
Interest Accrued (237)	15,045	15,966	44
Tax Collections Payable (241)			45
Miscellaneous Current and Accrued Liabilities (242)			46
Total Current and Accrued Liabilities	381,757	415,681	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	47
Customer Advances for Construction (252)			48
Other Deferred Credits (253)	219,979	234,405	49
Total Deferred Credits	219,979	234,405	
OPERATING RESERVES			
Property Insurance Reserve (261)			50
Injuries and Damages Reserve (262)			51
Pensions and Benefits Reserve (263)			52
Miscellaneous Operating Reserves (265)			53
Total Operating Reserves	0	0	
Total Liabilities and Other Credits	7,633,856	7,351,484	

NET UTILITY PLANT

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

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
First of Year:					
Total Utility Plant - First of Year	4,268,743	0	0	3,820,601	1
	<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>				
Plant Accounts:					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	3,432,707	0	0	3,904,078	2
Utility Plant in Service - Contributed Plant (101.2)	974,709	0	0	291,377	3
Utility Plant Purchased or Sold (102)					4
Utility Plant Leased to Others (104)					5
Property Held for Future Use (105)					6
Completed Construction not Classified (106)					7
Construction Work in Progress (107)	165,511				8
Total Utility Plant	4,572,927	0	0	4,195,455	
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)	872,394	0	0	1,689,793	9
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	199,891	0	0	118,184	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	1,072,285	0	0	1,807,977	
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	3,500,642	0	0	2,387,478	

**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)	794,276	1,551,614			2,345,890	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	78,994	140,375			219,369	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	10,263				10,263	6
Accruals charged other						7
accounts (specify):						8
Transportation Expense	644	28,240			28,884	9
Salvage	6,190	53,275			59,465	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	96,091	221,890	0	0	317,981	16
Debits during year						17
Book cost of plant retired	17,973	81,309			99,282	18
Cost of removal		2,402			2,402	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	17,973	83,711	0	0	101,684	25
Balance end of year (111.1)	872,394	1,689,793	0	0	2,562,187	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)	186,270	107,589			293,859	1
Credits During Year						2
Accruals:						3
Charged Other Income Deductions (426)	13,621	10,595			24,216	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	13,621	10,595	0	0	24,216	16
Debits during year						17
Book cost of plant retired	0	0			0	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	0	0	0	0	0	25
Balance end of year (111.2)	199,891	118,184	0	0	318,075	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	0	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	0	
Balance end of year	0	

MATERIALS AND SUPPLIES

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

Account	Total End of Year	Amount Prior Year
Electric utility total	115,423	100,218
Water utility (154)	35,630	41,076
Sewer utility (154)	0	0
Heating utility (154)	0	0
Gas utility (154)	0	0
Merchandise (155)	0	0
Other materials & supplies (156)	0	0
Stores expense (163)	0	0
Total Materials and Supplies	151,053	141,294

**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)				
ELECTRIC MORTGAGE REVENUE BONDS DATED 10/1/97	1,939	428	9,567	1
WATER REVENUE BONDS DATED 7/1/04	762	428	3,516	2
Total			13,083	
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	1,405,247	1
Changes during year (explain):		
NONE		2
Balance end of year	<u><u>1,405,247</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)	
ELECTRIC REVENUE BONDS	10/01/1997	10/01/2017	5.42%	760,000	1
WATER REVENUE BONDS	07/01/2004	12/02/2016	4.23%	840,000	2
Total Bonds (Account 221):				1,600,000	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances from Municipality (223)					
WATER DEPARTMENT	10/01/2003	12/01/2012	3.73%	350,000	1
Total for Account 223				350,000	
Other Long-Term Debt (224)					
NONE	00/00/0000	00/00/0000	0.00%		2
Total for Account 224				0	
Notes Payable (231)					
CUSTOMER DEPOSITS	12/31/2008	12/31/2007	1.48%	3,486	3
Total for Account 231				3,486	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	109,030	1
Accruals:		
Charged water department expense	72,471	2
Charged electric department expense	74,751	3
Charged sewer department expense	3,131	4
Other (explain):		
NONE		5
Total Accruals and other credits	150,353	
Taxes paid during year:		
County, state and local taxes	232,001	6
Social Security taxes	23,862	7
PSC Remainder Assessment	2,958	8
Other (explain):		
License Fee Assessment	562	9
Total payments and other debits	259,383	
Balance end of year	0	

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)					
ELECTRIC MORTGAGE REVENUE BONDS	11,023	43,328	44,093	10,258	1
WATER REVENUE BONDS	3,233	38,563	38,793	3,003	2
Subtotal	14,256	81,891	82,886	13,261	
Advances from Municipality (223)					
NONE	0			0	3
WATER DEPARTMENT	1,200	14,307	14,395	1,112	4
Subtotal	1,200	14,307	14,395	1,112	
Other Long-Term Debt (224)					
Interest on Long-Term Debt	0			0	5
Subtotal	0	0	0	0	
Notes Payable (231)					
Customer Deposits	510	162		672	6
Subtotal	510	162	0	672	
Total	15,966	96,360	97,281	15,045	

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):		
ADVANCES TO TAX INCREMENTAL DISTRICTS	944,838	1
Total (Acct. 123):	944,838	
Other Investments (124):		
ELECTRIC BOND RESERVE FUND INVESTMENTS	116,050	2
ELECTRIC BOND REDEMPTION FUND CASH	26,508	3
Total (Acct. 124):	142,558	
Sinking Funds (125):		
NONE		4
Total (Acct. 125):	0	
Depreciation Fund (126):		
NONE		5
Total (Acct. 126):	0	
Other Special Funds (128):		
NONE		6
Total (Acct. 128):	0	
Special Deposits (134):		
NONE		7
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE		8
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	35,928	9
Electric	134,664	10
Sewer (Regulated)		11
Other (specify):		
NONE		12
Total (Acct. 142):	170,592	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		13
Merchandising, jobbing and contract work	10,118	* 14
Other (specify):		
DUE FROM BEAVER BROOK SANITARY DISTRICT	1,293	15
PUBLIC BENEFITS CHARGES RECEIVABLE	2,062	16
Total (Acct. 143):	13,473	
Receivables from Municipality (145):		
NONE		17
Total (Acct. 145):	0	

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):		
NONE		18
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		19
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
UNAMORTIZED PORTION FO WELL RENOVATION COSTS	39,954	20
Total (Acct. 183):	39,954	
Clearing Accounts (184):		
NONE		21
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE		22
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
NONE		23
Total (Acct. 186):	0	
Payables to Municipality (233):		
NONE		24
Total (Acct. 233):	0	
Other Deferred Credits (253):		
Regulatory Liability	152,402	25
EMPLOYEE VESTED SICK LEAVE AND VACATION	67,577	26
Total (Acct. 253):	219,979	

DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

Extraordinary Property Losses (Acct 182): amortization requires PSC authorization. Provide date of authorization.

Amortization of well renovation costs as authorized in PSC letter dated 3/7/05.

Please explain amounts in Accounts 143, 145 and/or 233 in excess of \$5,000, providing a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

Done.

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)	3,416,791	3,753,946	0	0	7,170,737	1
Materials and Supplies	38,353	107,820	0	0	146,173	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (111.1)	833,335	1,620,703	0	0	2,454,038	4
Customer Advances for Construction					0	5
Regulatory Liability	106,826	50,656	0	0	157,482	6
NONE					0	7
Average Net Rate Base	2,514,983	2,190,407	0	0	4,705,390	
Net Operating Income	170,291	61,733	0	0	232,024	8
Net Operating Income as a percent of						
Average Net Rate Base	6.77%	2.82%	N/A	N/A	4.93%	

**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	110,272	52,290	0	0	162,562	1
Add credits during year:						
NONE					0	2
Deduct charges:						
Miscellaneous Amortization (425)	6,892	3,268	0	0	10,160	3
Other (specify):						
NONE					0	4
Balance End of Year	103,380	49,022	0	0	152,402	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

None.

2. Leaseholder changes.

None.

3. Extensions of service.

Electric and water extension to site of new high school.

4. Estimated changes in revenues due to rate changes.

None.

5. Obligations incurred or assumed, excluding commercial paper.

None.

6. Formal proceedings with the Public Service Commission.

None.

7. Any additional matters.

None.

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	534,636	532,608	1
Total Sales of Water	534,636	532,608	
Other Operating Revenues			
Forfeited Discounts (470)	2,212	1,849	2
Rents from Water Property (472)	6,854	4,090	3
Interdepartmental Rents (473)	0	0	4
Other Water Revenues (474)	14,728	11,955	5
Total Other Operating Revenues	23,794	17,894	
Total Operating Revenues	558,430	550,502	
Operation and Maintenance Expenses			
Source of Supply Expenses (600-605)	17,027	18,598	6
Pumping Expenses (620-625)	21,939	19,637	7
Water Treatment Expenses (630-635)	5,454	5,857	8
Transmission and Distribution Expenses (640-655)	68,562	101,452	9
Customer Accounts Expenses (901-906)	13,903	14,337	10
Sales Expenses (910)	0	0	11
Administrative and General Expenses (920-935)	109,789	103,535	12
Total Operation and Maintenance Expenses	236,674	263,416	
Other Operating Expenses			
Depreciation Expense (403)	78,994	70,745	13
Amortization Expense (404-407)		0	14
Taxes (408)	72,471	64,587	15
Total Other Operating Expenses	151,465	135,332	
Total Operating Expenses	388,139	398,748	
NET OPERATING INCOME	170,291	151,754	

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)	1,061	49,701	232,999	5
Commercial (461.2)	199	22,662	70,615	6
Industrial (461.3)	5	325	1,318	7
Public Authority (461.4)	34	24,001	49,915	8
Total Metered Sales to General Customers (461)	1,299	96,689	354,847	
Private Fire Protection Service (462)	12		6,062	9
Public Fire Protection Service (463)	1		164,970	10
Other Water Sales (465)				11
Sales for Resale (466)	1	6,124	8,757	12
Interdepartmental Sales (467)				13
Total Sales of Water	1,313	102,813	534,636	

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)	
BEAVER BROOK SANITARY DISTRICT	Customer's Meter	6,124	8,757	1
Total		6,124	8,757	

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	6,820	2
Amount billed (usually per rate schedule F-1 or Fd-1)	158,150	3
NONE		4
Total Public Fire Protection Service (463)	164,970	
Forfeited Discounts (470):		
NONE		5
Customer late payment charges	2,212	6
Other (specify):		
Total Forfeited Discounts (470)	2,212	
Rents from Water Property (472):		
EQUIPMENT RENTAL	6,854	7
Total Rents from Water Property (472)	6,854	
Interdepartmental Rents (473):		
NONE		8
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
RECONNECTION, NSF CHECKS AND METER READ-OUT FEES	3,859	9
BEAVER BROOK SANITARY DISTRICT METER READING AND BILLING CHARGES	2,377	10
Return on net investment in meters charged to sewer department	8,492	11
Other (specify):		
Total Other Water Revenues (474)	14,728	

OTHER OPERATING REVENUES (WATER)

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

Please explain amounts in Account 474 in excess of \$5,000, 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.

Done.

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
SOURCE OF SUPPLY EXPENSES			
Operation Labor (600)	0	0	1
Purchased Water (601)	0	0	2
Operation Supplies and Expenses (602)	1,032	2,614	3
Maintenance of Water Source Plant (605)	15,995	15,984	4
Total Source of Supply Expenses	17,027	18,598	
PUMPING EXPENSES			
Operation Labor (620)	150	1,383	5
Fuel for Power Production (621)	0	0	6
Fuel or Power Purchased for Pumping (622)	17,974	15,522	* 7
Operation Supplies and Expenses (623)	0	0	8
Maintenance of Pumping Plant (625)	3,815	2,732	9
Total Pumping Expenses	21,939	19,637	
WATER TREATMENT EXPENSES			
Operation Labor (630)	926	1,540	10
Chemicals (631)	4,528	4,317	11
Operation Supplies and Expenses (632)	0	0	12
Maintenance of Water Treatment Plant (635)	0	0	13
Total Water Treatment Expenses	5,454	5,857	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Labor (640)	13,877	12,417	14
Operation Supplies and Expenses (641)	11,928	8,548	15
Maintenance of Distribution Reservoirs and Standpipes (650)	2,257	47,340	* 16
Maintenance of Mains (651)	20,052	10,473	* 17
Maintenance of Services (652)	10,453	12,880	18
Maintenance of Meters (653)	7,208	5,582	19
Maintenance of Hydrants (654)	1,706	4,212	20
Maintenance of Other Plant (655)	1,081	0	21
Total Transmission and Distribution Expenses	68,562	101,452	
CUSTOMER ACCOUNTS EXPENSES			
Meter Reading Labor (901)	1,307	2,399	22
Accounting and Collecting Labor (902)	9,283	9,341	23
Supplies and Expenses (903)	3,313	2,597	24
Uncollectible Accounts (904)	0	0	25

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
CUSTOMER ACCOUNTS EXPENSES			
Customer Service and Information Expenses (906)	0		26
Total Customer Accounts Expenses	13,903	14,337	
SALES EXPENSES			
Sales Expenses (910)	0	0	27
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	19,397	13,232	* 28
Office Supplies and Expenses (921)	7,261	9,799	29
Administrative Expenses Transferred--Credit (922)	0	0	30
Outside Services Employed (923)	8,516	13,754	* 31
Property Insurance (924)	2,061	2,093	32
Injuries and Damages (925)	2,742	1,989	33
Employee Pensions and Benefits (926)	53,578	45,949	34
Regulatory Commission Expenses (928)	0	0	35
Miscellaneous General Expenses (930)	8,104	8,816	36
Transportation Expenses (933)	8,130	7,903	37
Maintenance of General Plant (935)	0	0	38
Total Administrative and General Expenses	109,789	103,535	
Total Operation and Maintenance Expenses	236,674	263,416	

WATER OPERATION & MAINTENANCE EXPENSES

Water Operation & Maintenance Expenses (Page W-05)

If Fuel or Power Purchased for Pumping (622), divided by the Total kWh Used for Pumping on the Source of Supply, Pumping and Purchased Water Statistics schedule, is less than 3 cents or greater than 12 cents, please explain.

\$17,974 divided by 247,800 kwh equals 7.25 cents per kwh.

For values that represent an increase or a decrease when compared to the previous year of greater than 25%, but not less \$5,000, please explain.

A/C #650 - Maintenance of Distribution Reservoirs and Standpipes - 2007 expense contained amount of \$47,745 for painting Hill Drive water tower.

A/C #923 - Outside Services Employed - 2007 expense contained amount of \$4,533 for attorney fees in relation to the formation of a clerical union.

A/C #920 - Administrative and General Salaries - 2008 expense contains pro-rated salary of city administrator not previously charged to water utility.

A/C #651 - Maintenance of Mains - Higher number of main breaks/leaks than normal.

A/C #651 - Maintenance of Mains -

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		66,428	58,424	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		3,130	2,083	2
Net property tax equivalent		63,298	56,341	
Social Security		8,700	7,731	3
PSC Remainder Assessment		473	515	4
Other (specify): NONE			0	5
Total tax expense		72,471	64,587	

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			Washburn				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.170165				3
County tax rate	mills		3.778505				4
Local tax rate	mills		8.590384				5
School tax rate	mills		8.018486				6
Voc. school tax rate	mills		0.997623				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		21.555163				10
Less: state credit	mills		1.129133				11
Net tax rate	mills		20.426030				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		8.590384				14
Combined School Tax Rate	mills		9.016109				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		17.606493				17
Total Tax Rate	mills		21.555163				18
Ratio of Local and School Tax to Total	dec.		0.816811				19
Total tax net of state credit	mills		20.426030				20
Net Local and School Tax Rate	mills		16.684205				21
Utility Plant, Jan. 1	\$	4,268,743	4,268,743				22
Materials & Supplies	\$	41,076	41,076				23
Subtotal	\$	4,309,819	4,309,819				24
Less: Plant Outside Limits	\$	317,569	317,569				25
Taxable Assets	\$	3,992,250	3,992,250				26
Assessment Ratio	dec.		0.997302				27
Assessed Value	\$	3,981,479	3,981,479				28
Net Local & School Rate	mills		16.684205				29
Tax Equiv. Computed for Current Year	\$	66,428	66,428				30
Tax Equivalent per 1994 PSC Report	\$	28,058					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	66,428					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 \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
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)	2,313				2,313	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)	238,880				238,880	8
Supply Mains (316)	0				0	9
Other Water Source Plant (317)	0				0	10
Total Source of Supply Plant	241,193	0	0	0	241,193	
PUMPING PLANT						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	71,738				71,738	12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	141,911				141,911	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	2,333				2,333	16
Total Pumping Plant	215,982	0	0	0	215,982	
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)	8,118				8,118	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
Total Water Treatment Plant	8,118	0	0	0	8,118	
TRANSMISSION AND DISTRIBUTION PLANT						
Land and Land Rights (340)	4,396				4,396	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	866,429				866,429	24
Transmission and Distribution Mains (343)	1,092,923	12,975			1,105,898	25
Services (345)	186,371	8,321	2,116		192,576	26
Meters (346)	376,250	8,773	14,907		370,116	27
Hydrants (348)	250,126	8,791	950		257,967	28

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT						
Other Transmission and Distribution Plant (349)	0				0	29
Total Transmission and Distribution Plant	2,776,495	38,860	17,973	0	2,797,382	
GENERAL PLANT						
Land and Land Rights (389)	0				0	30
Structures and Improvements (390)	0				0	31
Office Furniture and Equipment (391)	13,241				13,241	32
Computer Equipment (391.1)	860	1,134			1,994	33
Transportation Equipment (392)	8,938				8,938	34
Stores Equipment (393)	0				0	35
Tools, Shop and Garage Equipment (394)	13,898				13,898	36
Laboratory Equipment (395)	8,826				8,826	37
Power Operated Equipment (396)	69,051				69,051	38
Communication Equipment (397)	39,711				39,711	39
SCADA Equipment (397.1)	0				0	40
Miscellaneous Equipment (398)	4,563	9,810			14,373	41
Total General Plant	159,088	10,944	0	0	170,032	
Total utility plant in service directly assignable	3,400,876	49,804	17,973	0	3,432,707	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	3,400,876	49,804	17,973	0	3,432,707	

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
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)	543,103	202,342			745,445	25
Services (345)	133,180	4,136			137,316	26
Meters (346)	0				0	27

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT						
Hydrants (348)	28,308	63,640			91,948	28
Other Transmission and Distribution Plant (349)	0				0	29
Total Transmission and Distribution Plant	704,591	270,118	0	0	974,709	
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	704,591	270,118	0	0	974,709	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	704,591	270,118	0	0	974,709	

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.

Sources of Water Supply					
Month (a)	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)	Total Gallons All Methods (000's) (e)	
January			10,324	10,324	1
February			11,392	11,392	2
March			11,586	11,586	3
April			10,669	10,669	4
May			12,617	12,617	5
June			11,914	11,914	6
July			14,219	14,219	7
August			13,295	13,295	8
September			13,097	13,097	9
October			12,007	12,007	10
November			10,183	10,183	11
December			11,204	11,204	12
Total annual pumpage	0	0	142,507	142,507	

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):	142,507	1
Less: Gallons (000's) used in the treatment process:		2
Subtotal: Gallons (000's) entering distribution system:	142,507	3
Less: Gallons (000's) sold:	102,813	4
Gallons (000's) entering distribution system but not sold:	39,694	5
Estimated Water Usage:		6
Gallons (000's) used to flush mains:	8,331	7
Gallons (000's) used for fire protection:	2,405	8
Gallons (000's) used to prevent freezing of distribution system:	919	9
Gallons (000's) used for other system uses:	2,676	10
Subtotal Estimated Usage:	14,331	11
Estimated Water Losses:		12
Gallons (000's) lost due to main leaks or breaks:	650	13
Gallons (000's) lost due to service leaks or breaks:	1,238	14
Gallons (000's) lost due to hydrant leaks, tank overflows and pressure reducing valves:	300	15
Gallons (000's) for unauthorized usage such as vandalism and theft:		16
Gallons (000's) not accounted for:	23,175	17
Subtotal of Estimated Losses:	25,363	18
Percentage of water entering distribution system sold:	72%	19
Percentage of unaccounted for water:	16%	20
If more than 25%, indicate causes:		21

If more than 25%, 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.)	1,245	22
Date of maximum: 09/11/2008		23
Cause of maximum: Flushing system.		24
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)	267	25
Date of minimum: 01/28/2008		26
Total KWH used by the utility (include pumping, treatment facilities and other utility operations):	247,800	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:		32
Number of service breaks repaired this year:		33
Population served (estimate the number of individuals served):		34
Inside municipality?	2,650	35
Outside municipality?	25	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)	
1401 FIRST STREET	#5	310	16	720,000	Yes	1
417 PARK WEST	#3	77	16	936,000	No	2

SOURCES OF WATER SUPPLY - SURFACE WATERS

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

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	#3	#5		1
Location	417 PARK WEST AVENUE	1401 FIRST STREET		2
Purpose	S	P		3
Destination	D	D		4
Pump Manufacturer	LAYNE	LAYNE		5
Year Installed	1967	1996		6
Type	VERTICAL TURBINE	VERTICAL TURBINE		7
Actual Capacity (gpm)	1,100	650		8
Pump Motor or Standby Engine Mfr	GENERAL ELECTRIC	U.S. MOTOR		10
Year Installed	1975	1996		11
Type	ELECTRIC	ELECTRIC		12
Horsepower	100	50		13
Footnotes				14

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				15
Location				16
Purpose				17
Destination				18
Pump Manufacturer				19
Year Installed				20
Type				21
Actual Capacity (gpm)				22
Pump Motor or Standby Engine Mfr				23
Year Installed				24
Type				25
Horsepower				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	#1	#2	#3	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	S	S	3 4
Year constructed	1917	1985	2006	5 6
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	STEEL	7 8
Elevation difference in feet (See Headnote 3.)	220	220	118	9 10
Total capacity in gallons (actual)	150,000	150,000	200,000	11 12
WATER TREATMENT PLANT				13
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID	LIQUID	14 15
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	WELLHOUSE	16 17 18
Filters, type (gravity, pressure, other, none)	NONE	NONE	NONE	19 20
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	2.5000	2.5000	2.5000	21 22 23
Is a corrosion control chemical used (yes, no)?	N	N	N	24 25
Is water fluoridated (yes, no)?	Y	Y	Y	26 27
Footnotes				28

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				End of Year (h)	
			First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)		
M	D	0.750	522				522	1
M	D	2.000	3,230				3,230	2
A	D	4.000	1,400				1,400	3
M	D	4.000	11,632				11,632	4
A	D	6.000	1,400				1,400	5
M	D	6.000	24,393				24,393	6
P	D	6.000	15,511	335			15,846	7
M	D	8.000	14,543				14,543	8
P	D	8.000	3,347	1,469			4,816	9
M	D	10.000	14,295				14,295	10
P	D	10.000	9,841	4,884			14,725	11
P	D	12.000	15,111				15,111	12
Total Within Municipality			115,225	6,688	0	0	121,913	
P	D	12.000	3,142				3,142	13
Total Outside of Municipality			3,142	0	0	0	3,142	
Total Utility			118,367	6,688	0	0	125,055	

WATER MAINS

Water Mains (Page W-19)

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

335 feet of replacement main financed by utility. 6,353 of new main financed at 100% by customer.

WATER SERVICES

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

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	990		6		984	6	1
M	1.000	248	8			256	8	2
M	1.250	5				5		3
M	1.500	5				5		4
M	2.000	19				19		5
M	4.000	4				4		6
M	6.000	3				3		7
M	8.000	4				4		8
P	10.000		2			2		9
Total Utility		1,278	10	6	0	1,282	14	

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.
Replacement services financed by utility while new services financed at 100% by customer.

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	1,523		257		1,266	292	1
0.750	190	400			590	0	2
1.000	32	9	2		39	5	3
1.250	2				2	0	4
1.500	25	3	1		27	3	5
2.000	26	2			28	1	6
3.000	4				4	0	7
4.000	4				4	0	8
Total:	1,806	414	260	0	1,960	301	

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	873	203	3	13	0	174	1,266	1
0.750	297	6	0	0	0	287	590	2
1.000	0	23	2	8	0	6	39	3
1.250	0	1	0	0	0	1	2	4
1.500	0	15		9	0	3	27	5
2.000	0	10	0	11	0	7	28	6
3.000	0	0	0	2	0	2	4	7
4.000	0	0	0	3	0	1	4	8
Total:	1,170	258	5	46	0	481	1,960	

METERS

Meters (Page W-21)

Explain all reported adjustments.

Adjust to physical count.

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	20				20	1
Within Municipality	218	17	1		234	2
Total Fire Hydrants	238	17	1	0	254	
Flushing Hydrants						
	1				1	3
Total Flushing Hydrants	1	0	0	0	1	

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:	254
Number of distribution system valves end of year:	363
Number of distribution valves operated during year:	189

ELECTRIC OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Electricity			
Sales of Electricity (440-448)	2,630,594	2,567,220	1
Total Sales of Electricity	2,630,594	2,567,220	
Other Operating Revenues			
Forfeited Discounts (450)	7,420	6,185	2
Miscellaneous Service Revenues (451)	5,871	4,508	3
Sales of Water and Water Power (453)	0	0	4
Rent from Electric Property (454)	24,927	21,118	5
Interdepartmental Rents (455)	21,000	21,000	6
Other Electric Revenues (456)	95	317	7
Amortization of Construction Grants (457)	0	0	8
Total Other Operating Revenues	59,313	53,128	
Total Operating Revenues	2,689,907	2,620,348	
Operation and Maintenance Expenses			
Power Production Expenses (500-546)	2,041,498	1,982,451	9
Transmission Expenses (550-553)	0	0	10
Distribution Expenses (560-576)	134,993	113,921	11
Customer Accounts Expenses (901-904)	16,477	14,129	12
Customer Service and Information Expenses (906)			13
Sales Expenses (910)	0	0	14
Administrative and General Expenses (920-935)	220,080	232,261	15
Total Operation and Maintenance Expenses	2,413,048	2,342,762	
Other Expenses			
Depreciation Expense (403)	140,375	130,702	16
Amortization Expense (404-407)	0	0	17
Taxes (408)	74,751	67,728	18
Total Other Expenses	215,126	198,430	
Total Operating Expenses	2,628,174	2,541,192	
NET OPERATING INCOME	61,733	79,156	

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):		
Customer late payment charges	7,420	1
Other (specify):		
NONE		2
Total Forfeited Discounts (450)	7,420	
Miscellaneous Service Revenues (451):		
RECONNECTION AND METER READ-OUT FEES	5,871	3
Total Miscellaneous Service Revenues (451)	5,871	
Sales of Water and Water Power (453):		
NONE		4
Total Sales of Water and Water Power (453)	0	
Rent from Electric Property (454):		
EQUIPMENT RENTAL	24,927	5
Total Rent from Electric Property (454)	24,927	
Interdepartmental Rents (455):		
WATER AND SEWER DEPARTMENT RENT OF TRANSPORTATION EQUIPMENT	12,000	6
WATER AND SEWER DEPARTMENT RENT OF SHOP	9,000	7
Total Interdepartmental Rents (455)	21,000	
Other Electric Revenues (456):		
RETAINED SALES TAX	95	8
Total Other Electric Revenues (456)	95	
Amortization of Construction Grants (457):		
NONE		9
Total Amortization of Construction Grants (457)	0	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
POWER PRODUCTION EXPENSES			
STEAM POWER GENERATION EXPENSES			
Operation Supervision and Labor (500)	0	0	1
Fuel (501)	0	0	2
Operation Supplies and Expenses (502)	0	0	3
Steam from Other Sources (503)	0	0	4
Steam Transferred -- Credit (504)	0	0	5
Maintenance of Steam Production Plant (506)	0	0	6
Total Steam Power Generation Expenses	0	0	
HYDRAULIC POWER GENERATION EXPENSES			
Operation Supervision and Labor (530)	0	0	7
Water for Power (531)	0	0	8
Operation Supplies and Expenses (532)	0	0	9
Maintenance of Hydraulic Production Plant (535)	0	0	10
Total Hydraulic Power Generation Expenses	0	0	
OTHER POWER GENERATION EXPENSES			
Operation Supervision and Labor (538)	0	0	11
Fuel (539)	0	0	12
Operation Supplies and Expenses (540)	0	0	13
Maintenance of Other Power Production Plant (543)	0	0	14
Total Other Power Generation Expenses	0	0	
OTHER POWER SUPPLY EXPENSES			
Purchased Power (545)	2,041,498	1,982,451	15
Other Expenses (546)	0	0	16
Total Other Power Supply Expenses	2,041,498	1,982,451	
Total Power Production Expenses	2,041,498	1,982,451	
TRANSMISSION EXPENSES			
Operation Supervision and Labor (550)	0	0	17
Operation Supplies and Expenses (551)	0	0	18
Maintenance of Transmission Plant (553)	0	0	19
Total Transmission Expenses	0	0	
DISTRIBUTION EXPENSES			
Operation Supervision Expenses (560)	24,103	24,919	20
Line and Station Labor (561)	4,851	64	21
Line and Station Supplies and Expenses (562)	6,175	5,301	22
Street Lighting and Signal System Expenses (565)	0	0	23
Meter Expenses (566)	920	0	24

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
DISTRIBUTION EXPENSES			
Customer Installations Expenses (567)	0	0	25
Miscellaneous Distribution Expenses (569)	1,670	2,624	26
Maintenance of Structures and Equipment (571)	988	1,518	27
Maintenance of Lines (572)	69,014	68,667	28
Maintenance of Line Transformers (573)	7	0	29
Maintenance of Street Lighting and Signal Systems (574)	11,597	2,501	* 30
Maintenance of Meters (575)	15,668	8,327	* 31
Maintenance of Miscellaneous Distribution Plant (576)	0	0	32
Total Distribution Expenses	134,993	113,921	
CUSTOMER ACCOUNTS EXPENSES			
Meter Reading Labor (901)	1,459	2,435	33
Accounting and Collecting Labor (902)	9,639	9,097	34
Supplies and Expenses (903)	5,379	2,597	35
Uncollectible Accounts (904)	0	0	36
Customer Service and Information Expenses (906)	0		37
Total Customer Accounts Expenses	16,477	14,129	
SALES EXPENSES			
Sales Expenses (910)	0	0	38
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	19,217	13,496	* 39
Office Supplies and Expenses (921)	9,057	12,489	40
Administrative Expenses Transferred -- Credit (922)	0	0	41
Outside Services Employed (923)	14,049	19,679	* 42
Property Insurance (924)	1,805	1,683	43
Injuries and Damages (925)	11,182	9,320	44
Employee Pensions and Benefits (926)	92,941	93,436	45
Regulatory Commission Expenses (928)	286	5,835	46
Miscellaneous General Expenses (930)	19,162	24,388	47
Transportation Expenses (933)	52,381	51,935	48
Maintenance of General Plant (935)	0	0	49
Total Administrative and General Expenses	220,080	232,261	
Total Operation and Maintenance Expenses	2,413,048	2,342,762	

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 25%, but not less \$5,000, please explain.

A/C #923 - Outside Services Employed - 2007 expense contained \$4,533 for attorney fees in relation to formation of a clerical union.

A/C #920 - Administrative and General Salaries - 2008 expenses contains share of city administrator salary not previously charged to the electric utility.

A/C #575 - Maintenance of Meters - 2008 contains additional costs associated with the meter maintenance/electronic read program.

A/C #574 - Maintenance of Street Lighting and Signal Systems - 2008 contains additional costs associated with the street lighting upgrade project.

A/C #928 - Regulatory Commission Expense - 2007 costs included costs of legal council for intervention in NSP rate increase request.

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		56,543	50,606	1
Social Security		15,162	13,884	2
Wisconsin Gross Receipts Tax		562	536	3
PSC Remainder Assessment		2,484	2,702	4
Other (specify):				
NONE			0	5
Total tax expense		74,751	67,728	

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			Washburn				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.170165				3
County tax rate	mills		3.778505				4
Local tax rate	mills		8.590384				5
School tax rate	mills		8.018486				6
Voc. school tax rate	mills		0.997623				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		21.555163				10
Less: state credit	mills		1.129133				11
Net tax rate	mills		20.426030				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		8.590384				14
Combined School Tax Rate	mills		9.016109				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		17.606493				17
Total Tax Rate	mills		21.555163				18
Ratio of Local and School Tax to Total	dec.		0.816811				19
Total tax net of state credit	mills		20.426030				20
Net Local and School Tax Rate	mills		16.684205				21
Utility Plant, Jan. 1	\$	3,820,601	3,820,601				22
Materials & Supplies	\$	100,218	100,218				23
Subtotal	\$	3,920,819	3,920,819				24
Less: Plant Outside Limits	\$	522,662	522,662				25
Taxable Assets	\$	3,398,157	3,398,157				26
Assessment Ratio	dec.		0.997302				27
Assessed Value	\$	3,388,989	3,388,989				28
Net Local & School Rate	mills		16.684205				29
Tax Equiv. Computed for Current Year	\$	56,543	56,543				30
Tax Equivalent per 1994 PSC Report	\$	25,397					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32
Tax equiv. for current year (see note 5)	\$	56,543					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 \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
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 \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
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)	750				750	34
Structures and Improvements (361)	0				0	35
Station Equipment (362)	536,769	172,528	50,000		659,297	* 36
Storage Battery Equipment (363)	0				0	37
Poles, Towers and Fixtures (364)	463,434	17,434	3,543		477,325	38
Overhead Conductors and Devices (365)	325,691	19,603	992		344,302	39
Underground Conduit (366)	0				0	40
Underground Conductors and Devices (367)	273,737	54,041	1,353		326,425	41
Line Transformers (368)	567,022	65,826	3,338		629,510	42
Services (369)	149,150	12,393	258		161,285	43
Meters (370)	214,315	27,220	16,080		225,455	44
Installations on Customers' Premises (371)	0				0	45
Leased Property on Customers' Premises (372)	0				0	46
Street Lighting and Signal Systems (373)	198,834	9,696	3,745		204,785	47
Total Distribution Plant	2,729,702	378,741	79,309	0	3,029,134	
GENERAL PLANT						
Land and Land Rights (389)	3,870				3,870	48
Structures and Improvements (390)	237,724				237,724	49
Office Furniture and Equipment (391)	43,681				43,681	50
Computer Equipment (391.1)	102,316	2,408	2,000		102,724	51
Transportation Equipment (392)	383,012				383,012	52
Stores Equipment (393)	0				0	53
Tools, Shop and Garage Equipment (394)	52,500				52,500	54
Laboratory Equipment (395)	12,199				12,199	55
Power Operated Equipment (396)	18,058	423			18,481	56
Communication Equipment (397)	11,470				11,470	57
SCADA Equipment (397.1)	0				0	58
Miscellaneous Equipment (398)	9,283				9,283	59

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
GENERAL PLANT						
Other Tangible Property (399)	0				0	60
Total General Plant	874,113	2,831	2,000	0	874,944	
Total utility plant in service directly assignable	3,603,815	381,572	81,309	0	3,904,078	
Common Utility Plant Allocated to Electric Department (300)	0				0	61
Total utility plant in service	3,603,815	381,572	81,309	0	3,904,078	

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 \$50,000, please explain.

A/C #362 - Station Equipment - 2007 contains \$149,972 for purchase of new transformer for substation; old transformer with estimated original costs of \$50,000 sold for \$50,000.

A/C #368 - Line Transformer - Purchases of transformers per Schedule E-24.

A/C #367 - Underground Conductors and Devices - Underground extension to new high school site financed by utility.

A/C #367 - Underground Conductors and Devices - Underground extensiosn to new high school site finance by customer,

ELECTRIC UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
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 \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
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)	33,202	1,053			34,255	38
Overhead Conductors and Devices (365)	59,588				59,588	39
Underground Conduit (366)	0				0	40
Underground Conductors and Devices (367)	36,988	73,538			110,526	* 41
Line Transformers (368)	7,250				7,250	42
Services (369)	79,758				79,758	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)	0				0	47
Total Distribution Plant	216,786	74,591	0	0	291,377	
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 \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
GENERAL PLANT						
Other Tangible Property (399)	0				0	60
Total General Plant	0	0	0	0	0	
Total utility plant in service directly assignable	216,786	74,591	0	0	291,377	
Common Utility Plant Allocated to Electric Department (300)	0				0	61
Total utility plant in service	216,786	74,591	0	0	291,377	

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 \$50,000, please explain.

A/C #367 Underground Conductors and Devices - \$73,538 represent cost of extension to new high school.

TRANSMISSION AND DISTRIBUTION LINES

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

MONTHLY PEAK DEMAND AND ENERGY USAGE

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

Monthly Peak						Monthly Energy Usage	
Month (a)		kW (b)	Day of Week (c)	Date (MM/DD/YYYY) (d)	Time Beginning (HH:MM) (e)	(kWh) (000's) (f)	
January	01	5,656	Thursday	01/31/2008	11:00	3,157	1
February	02	5,725	Monday	02/11/2008	09:00	2,926	2
March	03	5,363	Friday	03/07/2008	09:30	2,871	3
April	04	4,925	Wednesday	04/02/2008	10:00	2,564	4
May	05	4,631	Wednesday	05/07/2008	11:00	2,512	5
June	06	5,783	Wednesday	06/25/2008	14:30	2,618	6
July	07	7,176	Sunday	07/27/2008	15:15	3,198	7
August	08	6,700	Friday	08/08/2008	16:15	2,748	8
September	09	6,680	Wednesday	09/10/2008	16:00	2,800	9
October	10	4,844	Tuesday	10/07/2008	10:45	2,681	10
November	11	5,332	Friday	11/21/2008	09:45	2,720	11
December	12	5,892	Tuesday	12/16/2008	11:00	3,238	12
Total		68,707				34,033	

System Name

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

Type of Reading	Supplier
15 minutes integrated	EXEL ENERGY

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	34,034	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	34,034	15
Disposition of Energy		
Sales to Ultimate Consumers (including interdepartmental sales)	32,949	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.)		22
Total Used by Company	0	23
Total Sold and Used	32,949	24
Energy Losses:		
Transmission Losses (if applicable)		26
Distribution Losses	1,085	27
Total Energy Losses	1,085	28
Loss Percentage (% Total Energy Losses of Total Source of Energy)	3.1880%	29
Total Disposition of Energy	34,034	30

ELECTRIC ENERGY ACCOUNT

Electric Energy Account (Page E-15)

General footnotes

Don't understand edit check as it appears that the total Generation line is 0 not 34,034.

SALES OF ELECTRICITY BY RATE SCHEDULE

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

Type of Sales/Rate Class Title (a)	Rate Schedule (b)	Avg. No. of Customers (c)	kWh (000 Omitted) (d)	(e)	(f)
Residential Sales					
RESIDENTIAL	RG-1	1,193	9,831		1
Total Sales for Residential Sales		1,193	9,831		
Commercial & Industrial					
SMALL POWER	CP-1	10	4,123		2
LARGE POWER TIME-OF-DAY	CP-2	5	7,972		3
GENERAL SERVICE	GS-1	418	10,542		4
Total Sales for Commercial & Industrial		433	22,637		
Public Street & Highway Lighting					
STREET LIGHTING	MS-1		439		5
SECURITY LIGHTING	MS-1		42		6
Total Sales for Public Street & Highway Lighting		0	481		
Sales for Resale					
NONE					7
Total Sales for Sales for Resale		0	0		
TOTAL SALES FOR ELECTRICITY		1,626	32,949		

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)	
		656,560	196,625	853,185	1
0	0	656,560	196,625	853,185	
12,040	13,394	209,281	84,069	293,350	2
17,719	21,702	370,910	165,404	536,314	3
		681,155	215,990	897,145	4
29,759	35,096	1,261,346	465,463	1,726,809	
		37,562	8,136	45,698	5
		4,048	854	4,902	6
0	0	41,610	8,990	50,600	
				0	7
0	0	0	0	0	
29,759	35,096	1,959,516	671,078	2,630,594	

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	XCEL ENERGY				1
Point of Delivery	Spooner Substation				2
Type of Power Purchased (firm, dump, etc.)	firm				3
Voltage at Which Delivered	24				4
Point of Metering	Spooner Substation				5
Total of 12 Monthly Maximum Demands -- kW	68,707				6
Average load factor	67.8581%				7
Total Cost of Purchased Power	2,041,498				8
Average cost per kWh	0.0600				9
On-Peak Hours (if applicable)	9:00am-9:00pm				10
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	11
January	1,361	1,796			12
February	1,228	1,699			13
March	1,118	1,754			14
April	1,109	1,455			15
May	1,030	1,482			16
June	1,127	1,491			17
July	1,415	1,783			18
August	1,215	1,533			19
September	1,202	1,599			20
October	1,187	1,494			21
November	1,032	1,687			22
December	1,347	1,891			23
Total kWh (000)	14,371	19,664			24

Footnotes:

Particulars	(d)		(e)		
Name of Vendor					25
Point of Delivery					26
Voltage at Which Delivered					27
Point of Metering					28
Type of Power Purchased (firm, dump, etc.)					29
Total of 12 Monthly Maximum Demands -- kW					30
Average load factor					31
Total Cost of Purchased Power					32
Average cost per kWh					33
On-Peak Hours (if applicable)					34
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	35
January					36
February					37
March					38
April					39
May					40
June					41
July					42
August					43
September					44
October					45
November					46
December					47
Total kWh (000)					48

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)	1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48 49 50 51 52 53 54
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><u>0</u></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><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></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				Rated HP Each Unit (h)
				Unit No. (e)	Year Installed (f)	RPM (g)	Rated HP Each Unit (h)	
NONE								1
							Total	<u><u>0</u></u>

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	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)	(b)	(c)	Utility Designation			(f)
			(d)	(e)		
Name of Substation	BEAVER BRO					1
Voltage--High Side	69					2
Voltage--Low Side	12					3
Num. Main Transformers in Operation	1					4
Total Capacity of Transformers in kVA	10,000					5
Number of Spare Transformers on Hand	1					6
15-Minute Maximum Demand in kW	7,176					7
Dt and Hr of Such Maximum Demand	07/27/2008 15:00					8
Kwh Output	340,340,306					9
Footnotes						10

SUBSTATION EQUIPMENT (continued)

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

ELECTRIC DISTRIBUTION METERS & LINE TRANSFORMERS

Particulars (a)	Number of Watt-Hour Meters (b)	Line Transformers		13
		Number (c)	Total Cap. (kVA) (d)	
Number first of year	1,946	431	23,021	1
Acquired during year	477	28	1,147	2
Total	2,423	459	24,168	3
Retired during year	407	7	137	4
Sales, transfers or adjustments increase (decrease)				5
Number end of year	2,016	452	24,031	6
Number end of year accounted for as follows:				7
In customers' use	1,618	371	18,573	8
In utility's use				9
Locked meters on customers' premises				10
In stock	398	81	5,458	11
Total end of year	2,016	452	24,031	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				
Mercury Vapor	175	132	112,564	1
Sodium Vapor	100	130	64,004	2
Sodium Vapor	150	15	11,340	3
Total		277	187,908	
Ornamental				
Mercury Vapor	175	1	852	4
Mercury Vapor	400	9	17,388	5
Sodium Vapor	100	52	27,960	6
Sodium Vapor	150	9	6,804	7
Total		71	53,004	
Other				
NONE				8
Total		0	0	