



3014 (02-05-09)

**ANNUAL REPORT**

OF

Name: CITY OF BLOOMER ELECTRIC UTILITY

Principal Office: 1503 MAIN STREET  
BLOOMER, WI 54724

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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## SIGNATURE PAGE

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I SUE STOIK of  
(Person responsible for accounts)

CITY OF BLOOMER ELECTRIC UTILITY, certify that I  
(Utility Name)

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

\_\_\_\_\_  
(Signature of person responsible for accounts)      03/20/2009  
(Date)

CITY CLERK/TREASURER/MANAGER OF UTILITIES  
(Title)

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### IDENTIFICATION AND OWNERSHIP

**Exact Utility Name:** CITY OF BLOOMER ELECTRIC UTILITY

**Utility Address:** 1503 MAIN STREET  
BLOOMER, WI 54724

**When was utility organized?** 1/1/1908

**Report any change in name:**

**Effective Date:**

**Utility Web Site:**

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

**Name:** SUE A. STOIK

**Title:** MANAGER OF UTILITIES

**Office Address:**

1503 MAIN STREET  
BLOOMER, WI 54724

**Telephone:** (715) 568 - 3331

**Fax Number:** (715) 568 - 3969

**Email Address:** sstoik@ci.bloomer.wi.us

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

**Name:** JOSEPH V. ROHRMAN, CPA

**Title:** INDEPENDENT AUDITOR

**Office Address:** LARSONALLEN LLP

502 SECOND STREET  
HUDSON, WI 54016

**Telephone:** (715) 386 - 2391

**Fax Number:** (715) 386 - 0535

**Email Address:** jrohrman@larsonallen.com

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

**Name:** JANET THUR

**Title:** MAYOR

**Office Address:**

1503 MAIN STREET  
BLOOMER, WI 54724

**Telephone:** (715) 568 - 3032

**Fax Number:** (715) 568 - 3969

**Email Address:**

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

YES

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

**Name:** JOSEPH V. ROHRMAN, CPA

**Title:** INDEPENDENT AUDITOR

**Office Address:** LARSONALLEN LLP

502 SECOND STREET  
HUDSON, WI 54016

**Telephone:** (715) 386 - 2391

**Fax Number:** (715) 386 - 0535

**Email Address:** jrohrman@larsonallen.com

### IDENTIFICATION AND OWNERSHIP

**Date of most recent audit report:** 9/29/2008

**Period covered by most recent audit:** 1/1/2007-12/31/2007

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

**Name:** PETER PAULSON

**Title:** SUPENTENDENT

**Office Address:**

1503 MAIN STREET  
BLOOMER, WI 54724

**Telephone:** (715) 568 - 4444

**Fax Number:** (715) 568 - 3969

**Email Address:**

**Name:** SUE A. STOIK

**Title:** MANAGER

**Office Address:**

1503 MAIN STREET  
BLOOMER, WI 54724

**Telephone:** (715) 568 - 3032

**Fax Number:** (715) 568 - 3969

**Email Address:**

**Name of utility commission/committee:** City Council

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

- RICHARD HOFMANN, COUNCILPERSON
- JAMES KOEHLER, COUNCILPERSON
- JEFF STEINMETZ, COUNCILPERSON
- JANET THUR, MAYOR
- JAY YOUNG, COUNCILPERSON

**Is sewer service rendered by the utility?** NO

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

**Date of Ordinance:** [REDACTED]

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

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

**Firm Name:** NONE

**Contact Person:**

**Title:**

**Telephone:**

**Fax Number:**

**Email Address:**

**Contract/Agreement beginning-ending dates:**

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

## INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	3,837,971	3,713,539	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	3,394,145	3,246,577	2
Depreciation Expense (403)	209,973	192,406	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	91,937	92,213	5
<b>Total Operating Expenses</b>	<b>3,696,055</b>	<b>3,531,196</b>	
<b>Net Operating Income</b>	<b>141,916</b>	<b>182,343</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>141,916</b>	<b>182,343</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	35,433	28,096	10
Miscellaneous Nonoperating Income (421)	9,583	0	11
<b>Total Other Income</b>	<b>45,016</b>	<b>28,096</b>	
<b>Total Income</b>	<b>186,932</b>	<b>210,439</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	(3,239)	(3,239)	12
Other Income Deductions (426)	8,679	9,351	13
<b>Total Miscellaneous Income Deductions</b>	<b>5,440</b>	<b>6,112</b>	
<b>Income Before Interest Charges</b>	<b>181,492</b>	<b>204,327</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	40,073	42,393	14
Amortization of Debt Discount and Expense (428)	7,896	8,349	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
<b>Total Interest Charges</b>	<b>47,969</b>	<b>50,742</b>	
<b>Net Income</b>	<b>133,523</b>	<b>153,585</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	2,995,376	2,841,791	20
Balance Transferred from Income (433)	133,523	153,585	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>3,128,899</b>	<b>2,995,376</b>	

## DETAILS OF INCOME STATEMENT ACCOUNTS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
<b>UTILITY OPERATING INCOME</b>				
<b>Operating Revenues (400):</b>				
Derived	3,837,971	0	3,837,971	1
<b>Total (Acct. 400):</b>	<b>3,837,971</b>	<b>0</b>	<b>3,837,971</b>	
<b>Operation and Maintenance Expense (401-402):</b>				
Derived	3,394,145	0	3,394,145	2
<b>Total (Acct. 401-402):</b>	<b>3,394,145</b>	<b>0</b>	<b>3,394,145</b>	
<b>Depreciation Expense (403):</b>				
Derived	209,973	0	209,973	3
<b>Total (Acct. 403):</b>	<b>209,973</b>	<b>0</b>	<b>209,973</b>	
<b>Amortization Expense (404-407):</b>				
Derived	0	0	0	4
<b>Total (Acct. 404-407):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Taxes (408):</b>				
Derived	91,937	0	91,937	5
<b>Total (Acct. 408):</b>	<b>91,937</b>	<b>0</b>	<b>91,937</b>	
<b>Revenues from Utility Plant Leased to Others (412):</b>				
NONE			0	6
<b>Total (Acct. 412):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Expenses of Utility Plant Leased to Others (413):</b>				
NONE			0	7
<b>Total (Acct. 413):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TOTAL UTILITY OPERATING INCOME:</b>	<b>141,916</b>	<b>0</b>	<b>141,916</b>	
<b>OTHER INCOME</b>				
<b>Income from Merchandising, Jobbing and Contract Work (415-416):</b>				
Derived	0	0	0	8
<b>Total (Acct. 415-416):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Income from Nonutility Operations (417):</b>				
NONE			0	9
<b>Total (Acct. 417):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Nonoperating Rental Income (418):</b>				
NONE			0	10
<b>Total (Acct. 418):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Interest and Dividend Income (419):</b>				
INTEREST ON INVESTMENTS	35,433		35,433	11
<b>Total (Acct. 419):</b>	<b>35,433</b>	<b>0</b>	<b>35,433</b>	
<b>Miscellaneous Nonoperating Income (421):</b>				
Contributed Plant - Electric		9,583	9,583	12
NONE			0	13
<b>Total (Acct. 421):</b>	<b>0</b>	<b>9,583</b>	<b>9,583</b>	
<b>TOTAL OTHER INCOME:</b>	<b>35,433</b>	<b>9,583</b>	<b>45,016</b>	

## DETAILS OF INCOME STATEMENT ACCOUNTS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>				
<b>Miscellaneous Amortization (425):</b>				
Regulatory Liability (253) Amortization	(3,239)	0	(3,239)	14
NONE			0	15
<b>Total (Acct. 425):</b>	<b>(3,239)</b>	<b>0</b>	<b>(3,239)</b>	
<b>Other Income Deductions (426):</b>				
Depreciation Expense on Contributed Plant - Electric	0	8,679	8,679	16
NONE			0	17
<b>Total (Acct. 426):</b>	<b>0</b>	<b>8,679</b>	<b>8,679</b>	
<b>TOTAL MISCELLANEOUS INCOME DEDUCTIONS:</b>	<b>(3,239)</b>	<b>8,679</b>	<b>5,440</b>	
<b>INTEREST CHARGES</b>				
<b>Interest on Long-Term Debt (427):</b>				
Derived	40,073	0	40,073	18
<b>Total (Acct. 427):</b>	<b>40,073</b>	<b>0</b>	<b>40,073</b>	
<b>Amortization of Debt Discount and Expense (428):</b>				
4/14/04 REVENUE BONDS	7,896		7,896	19
<b>Total (Acct. 428):</b>	<b>7,896</b>	<b>0</b>	<b>7,896</b>	
<b>Amortization of Premium on Debt--Cr. (429):</b>				
NONE			0	20
<b>Total (Acct. 429):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Interest on Debt to Municipality (430):</b>				
Derived	0	0	0	21
<b>Total (Acct. 430):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other Interest Expense (431):</b>				
Derived	0	0	0	22
<b>Total (Acct. 431):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Interest Charged to Construction--Cr. (432):</b>				
NONE			0	23
<b>Total (Acct. 432):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TOTAL INTEREST CHARGES:</b>	<b>47,969</b>	<b>0</b>	<b>47,969</b>	
<b>NET INCOME:</b>	<b>132,619</b>	<b>904</b>	<b>133,523</b>	
<b>EARNED SURPLUS</b>				
<b>Unappropriated Earned Surplus (Beginning of Year) (216):</b>				
Derived	2,885,658	109,718	2,995,376	24
<b>Total (Acct. 216):</b>	<b>2,885,658</b>	<b>109,718</b>	<b>2,995,376</b>	
<b>Balance Transferred from Income (433):</b>				
Derived	132,619	904	133,523	25
<b>Total (Acct. 433):</b>	<b>132,619</b>	<b>904</b>	<b>133,523</b>	
<b>Miscellaneous Credits to Surplus (434):</b>				
NONE			0	26
<b>Total (Acct. 434):</b>	<b>0</b>	<b>0</b>	<b>0</b>	

## DETAILS OF INCOME STATEMENT ACCOUNTS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
<b>EARNED SURPLUS</b>				
<b>Miscellaneous Debits to Surplus--Debit (435):</b>				
NONE			0	27
<b>Total (Acct. 435)--Debit:</b>	0	0	0	
<b>Appropriations of Surplus--Debit (436):</b>				
Detail appropriations to (from) account 215			0	28
<b>Total (Acct. 436)--Debit:</b>	0	0	0	
<b>Appropriations of Income to Municipal Funds--Debit (439):</b>				
NONE			0	29
<b>Total (Acct. 439)--Debit:</b>	0	0	0	
<b>UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):</b>	<b>3,018,277</b>	<b>110,622</b>	<b>3,128,899</b>	

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

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

## REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	0	3,837,971	0	0	<b>3,837,971</b>	<b>1</b>
Less: interdepartmental sales	0		0	0	<b>0</b>	<b>2</b>
Less: interdepartmental rents	0	0		0	<b>0</b>	<b>3</b>
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				<b>0</b>	<b>4</b>
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					<b>0</b>	<b>5</b>
<b>Other Increases or (Decreases)</b>						
<b>to Operating Revenues - Specify:</b>						
NONE					<b>0</b>	<b>6</b>
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>0</b>	<b>3,837,971</b>	<b>0</b>	<b>0</b>	<b>3,837,971</b>	

## DISTRIBUTION OF TOTAL PAYROLL

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

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	0	0	0	1
Electric operating expenses	224,903	0	224,903	2
Gas operating expenses	0	0	0	3
Heating operating expenses	0	0	0	4
Sewer operating expenses	0	0	0	5
Merchandising and jobbing	0	0	0	6
Other nonutility expenses	0	0	0	7
Water utility plant accounts	0	0	0	8
Electric utility plant accounts	24,095	0	24,095	9
Gas utility plant accounts	0	0	0	10
Heating utility plant accounts	0	0	0	11
Sewer utility plant accounts	0	0	0	12
Accum. prov. for depreciation of water plant	0	0	0	13
Accum. prov. for depreciation of electric plant	0	0	0	14
Accum. prov. for depreciation of gas plant	0	0	0	15
Accum. prov. for depreciation of heating plant	0	0	0	16
Accum. prov. for depreciation of sewer plant	0	0	0	17
Clearing accounts	0	0	0	18
All other accounts	0	0	0	19
<b>Total Payroll</b>	<b>248,998</b>	<b>0</b>	<b>248,998</b>	

### FULL-TIME EMPLOYEES (FTE)

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

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

Industry (a)	FTE (b)	
Water		1
Electric	4.3	2
Gas		3
Sewer		4

**BALANCE SHEET**

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
<b>UTILITY PLANT</b>			
Utility Plant (101)	5,976,588	5,171,474	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	2,762,015	2,546,429	2
<b>Net Utility Plant</b>	<b>3,214,573</b>	<b>2,625,045</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Sinking Funds (125)	231,170	214,463	7
Depreciation Fund (126)	0		8
Other Special Funds (128)	0		9
<b>Total Other Property and Investments</b>	<b>231,170</b>	<b>214,463</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash (131)	1,004,300	1,437,259	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)	370,910	333,107	15
Other Accounts Receivable (143)	1,980	4,922	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	0	0	18
Plant Materials and Operating Supplies (154)	104,261	88,780	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
<b>Total Current and Accrued Assets</b>	<b>1,481,451</b>	<b>1,864,068</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	36,581	44,477	27
Extraordinary Property Losses (182)	0	0	28
Preliminary Survey and Investigation Charges (183)	0	0	29
Clearing Accounts (184)	0		30
Temporary Facilities (185)	0		31
Miscellaneous Deferred Debits (186)	0		32
<b>Total Deferred Debits</b>	<b>36,581</b>	<b>44,477</b>	
<b>Total Assets and Other Debits</b>	<b>4,963,775</b>	<b>4,748,053</b>	

**BALANCE SHEET**

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	37,638	37,638	33
Appropriated Earned Surplus (215)			34
Unappropriated Earned Surplus (216)	3,128,899	2,995,376	35
<b>Total Proprietary Capital</b>	<b>3,166,537</b>	<b>3,033,014</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	1,130,000	1,255,000	36
Advances from Municipality (223)	0	0	37
Other Long-Term Debt (224)	0	0	38
<b>Total Long-Term Debt</b>	<b>1,130,000</b>	<b>1,255,000</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	39
Accounts Payable (232)	562,695	285,451	40
Payables to Municipality (233)	0	0	41
Customer Deposits (235)			42
Taxes Accrued (236)	0	70,130	43
Interest Accrued (237)	3,129	3,359	44
Tax Collections Payable (241)	5,124		45
Miscellaneous Current and Accrued Liabilities (242)			46
<b>Total Current and Accrued Liabilities</b>	<b>570,948</b>	<b>358,940</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	47
Customer Advances for Construction (252)			48
Other Deferred Credits (253)	96,290	101,099	49
<b>Total Deferred Credits</b>	<b>96,290</b>	<b>101,099</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)			50
Injuries and Damages Reserve (262)			51
Pensions and Benefits Reserve (263)			52
Miscellaneous Operating Reserves (265)			53
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>Total Liabilities and Other Credits</b>	<b>4,963,775</b>	<b>4,748,053</b>	

## NET UTILITY PLANT

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

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
<b>First of Year:</b>					
Total Utility Plant - First of Year	0	0	0	5,171,474	1
	<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>				
<b>Plant Accounts:</b>					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	0	0	0	5,755,655	2
Utility Plant in Service - Contributed Plant (101.2)	0	0	0	216,453	3
Utility Plant Purchased or Sold (102)					4
Utility Plant Leased to Others (104)					5
Property Held for Future Use (105)				4,480	6
Completed Construction not Classified (106)					7
Construction Work in Progress (107)					8
<b>Total Utility Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5,976,588</b>	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (111.1)	0	0	0	2,646,601	9
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	0	0	0	115,414	10
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					11
Accumulated Provision for Depreciation of Property Held for Future Use (113)					12
Accumulated Provision for Amortization of Utility Plant in Service (114)					13
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					14
Accumulated Provision for Amortization of Property Held for Future Use (116)					15
<b>Total Accumulated Provision</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,762,015</b>	
<b>Other Utility Plant Accounts:</b>					
Utility Plant Acquisition Adjustments (117)					16
Accumulated Provision for Amortization of Utility Plant Acquisition Adjustments (118)					17
Other Utility Plant Adjustments (119)					18
<b>Total Other Utility Plant Accounts</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net Utility Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,214,573</b>	

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

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

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

Particulars (a)	Electric (b)	(c)	(d)	(e)	Total (f)	
<b>Balance first of year (111.1)</b>	2,439,694				<b>2,439,694</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	209,973				<b>209,973</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)					<b>0</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
Transportation expense	5,004				<b>5,004</b>	<b>9</b>
Salvage	1,422				<b>1,422</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
					<b>0</b>	<b>13</b>
					<b>0</b>	<b>14</b>
					<b>0</b>	<b>15</b>
<b>Total credits</b>	<b>216,399</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>216,399</b>	<b>16</b>
<b>Debits during year</b>						<b>17</b>
Book cost of plant retired	7,290				<b>7,290</b>	<b>18</b>
Cost of removal	2,202				<b>2,202</b>	<b>19</b>
Other debits (specify):						<b>20</b>
					<b>0</b>	<b>21</b>
					<b>0</b>	<b>22</b>
					<b>0</b>	<b>23</b>
					<b>0</b>	<b>24</b>
<b>Total debits</b>	<b>9,492</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>9,492</b>	<b>25</b>
<b>Balance end of year (111.1)</b>	<b>2,646,601</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,646,601</b>	<b>26</b>
<b>Footnotes</b>						<b>27</b>

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

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

1. Report the amounts charged in the operating sections to Other Income Deductions (426).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.  
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Electric (b)	(c)	(d)	(e)	Total (f)	
<b>Balance first of year (111.2)</b>	106,735				<b>106,735</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged Other Income Deductions (426)	8,679				<b>8,679</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)					<b>0</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage					<b>0</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
					<b>0</b>	<b>13</b>
					<b>0</b>	<b>14</b>
					<b>0</b>	<b>15</b>
<b>Total credits</b>	<b>8,679</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>8,679</b>	<b>16</b>
<b>Debits during year</b>						<b>17</b>
Book cost of plant retired	0				<b>0</b>	<b>18</b>
Cost of removal					<b>0</b>	<b>19</b>
Other debits (specify):						<b>20</b>
					<b>0</b>	<b>21</b>
					<b>0</b>	<b>22</b>
					<b>0</b>	<b>23</b>
					<b>0</b>	<b>24</b>
<b>Total debits</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>25</b>
<b>Balance end of year (111.2)</b>	<b>115,414</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>115,414</b>	<b>26</b>
<b>Footnotes</b>						<b>27</b>

**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
<b>Total Nonutility Property (121)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Less accum. prov. depr. & amort. (122)	0			0	3
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

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

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

## MATERIALS AND SUPPLIES

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

Account	Total End of Year	Amount Prior Year
Electric utility total	104,261	88,780
Water utility (154)	0	2
Sewer utility (154)	0	3
Heating utility (154)	0	4
Gas utility (154)	0	5
Merchandise (155)	0	6
Other materials & supplies (156)	0	7
Stores expense (163)	0	8
<b>Total Materials and Supplies</b>	104,261	88,780

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

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

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
<b>Unamortized debt discount &amp; expense (181)</b>				
Amortization of Debt & Discount	7,896	428	36,581	1
<b>Total</b>			<b>36,581</b>	
<b>Unamortized premium on debt (251)</b>				
NONE				2
<b>Total</b>			<b>0</b>	

**CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)**

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

Particulars (a)	Amount (b)	
Balance first of year	37,638	1
<b>Changes during year (explain):</b>		
NONE		2
<b>Balance end of year</b>	<u><u>37,638</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)	
Mortgage Revenue Bonds	04/14/2004	12/01/2016	3.99%	1,130,000	1
<b>Total Bonds (Account 221):</b>				<b>1,130,000</b>	

## NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

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

**TAXES ACCRUED (ACCT. 236)**

Particulars (a)	Amount (b)	
Balance first of year	70,130	1
<b>Accruals:</b>		
Charged water department expense		2
Charged electric department expense	91,937	3
Charged sewer department expense		4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>91,937</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	136,361	6
Social Security taxes	18,683	7
PSC Remainder Assessment	3,501	8
<b>Other (explain):</b>		
License Fee Assessment	3,522	9
<b>Total payments and other debits</b>	<b>162,067</b>	
<b>Balance end of year</b>	<b>0</b>	

### INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
<b>Bonds (221)</b>					
Mortgage Revenue Bonds	3,359	40,073	40,303	3,129	1
<b>Subtotal</b>	<b>3,359</b>	<b>40,073</b>	<b>40,303</b>	<b>3,129</b>	
<b>Advances from Municipality (223)</b>					
NONE	0			0	2
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other Long-Term Debt (224)</b>					
NONE	0			0	3
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
NONE	0			0	4
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>3,359</b>	<b>40,073</b>	<b>40,303</b>	<b>3,129</b>	

## DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

Particulars (a)	Balance End of Year (b)	
<b>Investment in Municipality (123):</b>		
NONE		1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
NONE		2
<b>Total (Acct. 124):</b>	<b>0</b>	
<b>Sinking Funds (125):</b>		
BOND RESERVE FUND INVESTMENTS	167,690	3
BOND REDEMPTION FUND INVESTMENTS	63,480	4
<b>Total (Acct. 125):</b>	<b>231,170</b>	
<b>Depreciation Fund (126):</b>		
NONE		5
<b>Total (Acct. 126):</b>	<b>0</b>	
<b>Other Special Funds (128):</b>		
NONE		6
<b>Total (Acct. 128):</b>	<b>0</b>	
<b>Special Deposits (134):</b>		
NONE		7
<b>Total (Acct. 134):</b>	<b>0</b>	
<b>Notes Receivable (141):</b>		
NONE		8
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water		9
Electric	370,910	10
Sewer (Regulated)		11
<b>Other (specify):</b>		
NONE		12
<b>Total (Acct. 142):</b>	<b>370,910</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		13
Merchandising, jobbing and contract work	1,980	14
<b>Other (specify):</b>		
NONE		15
<b>Total (Acct. 143):</b>	<b>1,980</b>	
<b>Receivables from Municipality (145):</b>		
NONE		16
<b>Total (Acct. 145):</b>	<b>0</b>	

## DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

Particulars (a)	Balance End of Year (b)	
<b>Prepayments (165):</b>		
NONE		17
<b>Total (Acct. 165):</b>	<b>0</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE		18
<b>Total (Acct. 182):</b>	<b>0</b>	
<b>Preliminary Survey and Investigation Charges (183):</b>		
NONE		19
<b>Total (Acct. 183):</b>	<b>0</b>	
<b>Clearing Accounts (184):</b>		
NONE		20
<b>Total (Acct. 184):</b>	<b>0</b>	
<b>Temporary Facilities (185):</b>		
NONE		21
<b>Total (Acct. 185):</b>	<b>0</b>	
<b>Miscellaneous Deferred Debits (186):</b>		
NONE		22
<b>Total (Acct. 186):</b>	<b>0</b>	
<b>Payables to Municipality (233):</b>		
NONE		23
<b>Total (Acct. 233):</b>	<b>0</b>	
<b>Other Deferred Credits (253):</b>		
Regulatory Liability	48,585	24
EMPLOYEE VESTED VACATION AND SICK LEAVE	29,908	25
UNDISTRIBUTED ENERGY ASSISTANCE FROM STATE	6,768	26
PUBLIC BENEFIT FEES	11,029	27
<b>Total (Acct. 253):</b>	<b>96,290</b>	

## RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
<b>Add Average:</b>						
Utility Plant in Service (101.1)	0	5,348,098	0	0	<b>5,348,098</b>	<b>1</b>
Materials and Supplies	0	96,520	0	0	<b>96,520</b>	<b>2</b>
<b>Other (specify):</b>						
NONE					<b>0</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation (111.1)	0	2,543,147	0	0	<b>2,543,147</b>	<b>4</b>
Customer Advances for Construction					<b>0</b>	<b>5</b>
Regulatory Liability	0	50,204	0	0	<b>50,204</b>	<b>6</b>
NONE					<b>0</b>	<b>7</b>
<b>Average Net Rate Base</b>	<b>0</b>	<b>2,851,267</b>	<b>0</b>	<b>0</b>	<b>2,851,267</b>	
Net Operating Income	0	141,916	0	0	<b>141,916</b>	<b>8</b>
<b>Net Operating Income as a percent of</b>						
<b>Average Net Rate Base</b>	<b>N/A</b>	<b>4.98%</b>	<b>N/A</b>	<b>N/A</b>	<b>4.98%</b>	

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Balance First of Year	0	51,824	0	0	51,824	1
<b>Add credits during year:</b>						
NONE					0	2
<b>Deduct charges:</b>						
Miscellaneous Amortization (425)	0	3,239	0	0	3,239	3
<b>Other (specify):</b>						
NONE					0	4
<b>Balance End of Year</b>	<b>0</b>	<b>48,585</b>	<b>0</b>	<b>0</b>	<b>48,585</b>	

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## IMPORTANT CHANGES DURING THE YEAR

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Report changes of any of the following types:

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**1. Acquisitions.**

none

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**2. Leaseholder changes.**

none

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**3. Extensions of service.**

none

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**4. Estimated changes in revenues due to rate changes.**

none

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**5. Obligations incurred or assumed, excluding commercial paper.**

none

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**6. Formal proceedings with the Public Service Commission.**

none

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**7. Any additional matters.**

none

**ELECTRIC OPERATING REVENUES & EXPENSES**

Particulars (a)	This Year (b)	Last Year (c)	
<b>Operating Revenues</b>			
<b>Sales of Electricity</b>			
Sales of Electricity (440-448)	3,824,014	3,698,601	1
<b>Total Sales of Electricity</b>	<b>3,824,014</b>	<b>3,698,601</b>	
<b>Other Operating Revenues</b>			
Forfeited Discounts (450 )	6,121	4,379	2
Miscellaneous Service Revenues (451 )	0	0	3
Sales of Water and Water Power (453 )	0	0	4
Rent from Electric Property (454 )	7,227	10,136	5
Interdepartmental Rents (455 )	0	0	6
Other Electric Revenues (456 )	609	423	7
Amortization of Construction Grants (457 )	0	0	8
<b>Total Other Operating Revenues</b>	<b>13,957</b>	<b>14,938</b>	
<b>Total Operating Revenues</b>	<b>3,837,971</b>	<b>3,713,539</b>	
<b>Operation and Maintenance Expenses</b>			
Power Production Expenses (500-546)	2,970,423	2,881,554	9
Transmission Expenses (550-553)	0	0	10
Distribution Expenses (560-576)	188,055	155,433	11
Customer Accounts Expenses (901-904)	33,042	31,539	12
Customer Service and Information Expenses (906 )			13
Sales Expenses (910 )	0	0	14
Administrative and General Expenses (920-935)	202,625	178,051	15
<b>Total Operation and Maintenance Expenses</b>	<b>3,394,145</b>	<b>3,246,577</b>	
<b>Other Expenses</b>			
Depreciation Expense (403 )	209,973	192,406	16
Amortization Expense (404-407)		0	17
Taxes (408 )	91,937	92,213	18
<b>Total Other Expenses</b>	<b>301,910</b>	<b>284,619</b>	
<b>Total Operating Expenses</b>	<b>3,696,055</b>	<b>3,531,196</b>	
<b>NET OPERATING INCOME</b>	<b>141,916</b>	<b>182,343</b>	

## OTHER OPERATING REVENUES (ELECTRIC)

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

Particulars (a)	Amount (b)	
<b>Forfeited Discounts (450):</b>		
Customer late payment charges	6,121	1
<b>Other (specify):</b>		
NONE		2
<b>Total Forfeited Discounts (450)</b>	<b>6,121</b>	
<b>Miscellaneous Service Revenues (451):</b>		
NONE		3
<b>Total Miscellaneous Service Revenues (451)</b>	<b>0</b>	
<b>Sales of Water and Water Power (453):</b>		
NONE		4
<b>Total Sales of Water and Water Power (453)</b>	<b>0</b>	
<b>Rent from Electric Property (454):</b>		
POLE AND EQUIPMENT RENTAL	7,227	5
<b>Total Rent from Electric Property (454)</b>	<b>7,227</b>	
<b>Interdepartmental Rents (455):</b>		
NONE		6
<b>Total Interdepartmental Rents (455)</b>	<b>0</b>	
<b>Other Electric Revenues (456):</b>		
RETAINED PORTION OF SALES TAX	609	7
<b>Total Other Electric Revenues (456)</b>	<b>609</b>	
<b>Amortization of Construction Grants (457):</b>		
NONE		8
<b>Total Amortization of Construction Grants (457)</b>	<b>0</b>	

## ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
<b>POWER PRODUCTION EXPENSES</b>			
<b>STEAM POWER GENERATION EXPENSES</b>			
Operation Supervision and Labor (500)	0		1
Fuel (501)	0		2
Operation Supplies and Expenses (502)	0		3
Steam from Other Sources (503)	0		4
Steam Transferred -- Credit (504)	0		5
Maintenance of Steam Production Plant (506)	0		6
<b>Total Steam Power Generation Expenses</b>	<b>0</b>	<b>0</b>	
<b>HYDRAULIC POWER GENERATION EXPENSES</b>			
Operation Supervision and Labor (530)	0		7
Water for Power (531)	0		8
Operation Supplies and Expenses (532)	0		9
Maintenance of Hydraulic Production Plant (535)	0		10
<b>Total Hydraulic Power Generation Expenses</b>	<b>0</b>	<b>0</b>	
<b>OTHER POWER GENERATION EXPENSES</b>			
Operation Supervision and Labor (538)	0		11
Fuel (539)	0		12
Operation Supplies and Expenses (540)	0		13
Maintenance of Other Power Production Plant (543)	0		14
<b>Total Other Power Generation Expenses</b>	<b>0</b>	<b>0</b>	
<b>OTHER POWER SUPPLY EXPENSES</b>			
Purchased Power (545)	2,970,423	2,881,554	15
Other Expenses (546)	0		16
<b>Total Other Power Supply Expenses</b>	<b>2,970,423</b>	<b>2,881,554</b>	
<b>Total Power Production Expenses</b>	<b>2,970,423</b>	<b>2,881,554</b>	
<b>TRANSMISSION EXPENSES</b>			
Operation Supervision and Labor (550)	0		17
Operation Supplies and Expenses (551)	0		18
Maintenance of Transmission Plant (553)	0		19
<b>Total Transmission Expenses</b>	<b>0</b>	<b>0</b>	
<b>DISTRIBUTION EXPENSES</b>			
Operation Supervision Expenses (560)	22,531	17,788	20
Line and Station Labor (561)	4,358	2,959	21
Line and Station Supplies and Expenses (562)	6,222	3,956	22
Street Lighting and Signal System Expenses (565)	0		23
Meter Expenses (566)	28	220	24

## ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
<b>DISTRIBUTION EXPENSES</b>			
Customer Installations Expenses (567)	791	(575)	25
Miscellaneous Distribution Expenses (569)	27,883	23,586	26
Maintenance of Structures and Equipment (571)	11,300	0	27
Maintenance of Lines (572)	77,735	80,778	28
Maintenance of Line Transformers (573)	7,665	5,232	29
Maintenance of Street Lighting and Signal Systems (574)	12,267	7,216	30
Maintenance of Meters (575)	17,100	14,145	31
Maintenance of Miscellaneous Distribution Plant (576)	175	128	32
<b>Total Distribution Expenses</b>	<b>188,055</b>	<b>155,433</b>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>			
Meter Reading Labor (901)	10,704	10,755	33
Accounting and Collecting Labor (902)	21,898	20,384	34
Supplies and Expenses (903)	440	400	35
Uncollectible Accounts (904)		0	36
Customer Service and Information Expenses (906)			37
<b>Total Customer Accounts Expenses</b>	<b>33,042</b>	<b>31,539</b>	
<b>SALES EXPENSES</b>			
Sales Expenses (910)		0	38
<b>Total Sales Expenses</b>	<b>0</b>	<b>0</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>			
Administrative and General Salaries (920)	8,468	8,797	39
Office Supplies and Expenses (921)	9,956	7,689	40
Administrative Expenses Transferred -- Credit (922)		0	41
Outside Services Employed (923)	13,954	19,032	42
Property Insurance (924)	4,270	6,878	43
Injuries and Damages (925)	24,941	16,737	44
Employee Pensions and Benefits (926)	99,712	93,919	45
Regulatory Commission Expenses (928)	806	0	46
Miscellaneous General Expenses (930)	8,388	8,096	47
Transportation Expenses (933)	15,958	16,039	48
Maintenance of General Plant (935)	16,172	864	49
<b>Total Administrative and General Expenses</b>	<b>202,625</b>	<b>178,051</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>3,394,145</b>	<b>3,246,577</b>	

### 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		67,327	70,128	1
Social Security		17,587	17,586	2
Wisconsin Gross Receipts Tax		3,501	3,607	3
PSC Remainder Assessment		3,522	892	4
Other (specify): NONE			0	5
<b>Total tax expense</b>		<b>91,937</b>	<b>92,213</b>	

## 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			Chippewa				1
<b>SUMMARY OF TAX RATES</b>							<b>2</b>
State tax rate	mills		0.168800				3
County tax rate	mills		3.093270				4
Local tax rate	mills		3.967590				5
School tax rate	mills		8.694160				6
Voc. school tax rate	mills		1.573770				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>17.497590</b>				<b>10</b>
Less: state credit	mills		1.680950				11
<b>Net tax rate</b>	mills		<b>15.816640</b>				<b>12</b>
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							<b>13</b>
<b>Local Tax Rate</b>	mills		<b>3.967590</b>				<b>14</b>
<b>Combined School Tax Rate</b>	mills		<b>10.267930</b>				<b>15</b>
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				<b>16</b>
<b>Total Local &amp; School Tax</b>	mills		<b>14.235520</b>				<b>17</b>
<b>Total Tax Rate</b>	mills		<b>17.497590</b>				<b>18</b>
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.813570</b>				<b>19</b>
<b>Total tax net of state credit</b>	mills		<b>15.816640</b>				<b>20</b>
<b>Net Local and School Tax Rate</b>	mills		<b>12.867949</b>				<b>21</b>
Utility Plant, Jan. 1	\$	5,171,474	5,171,474				22
Materials & Supplies	\$	88,780	88,780				23
<b>Subtotal</b>	\$	<b>5,260,254</b>	<b>5,260,254</b>				<b>24</b>
Less: Plant Outside Limits	\$	55,971	55,971				25
<b>Taxable Assets</b>	\$	<b>5,204,283</b>	<b>5,204,283</b>				<b>26</b>
Assessment Ratio	dec.		1.005347				27
<b>Assessed Value</b>	\$	<b>5,232,110</b>	<b>5,232,110</b>				<b>28</b>
<b>Net Local &amp; School Rate</b>	mills		<b>12.867949</b>				<b>29</b>
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>67,327</b>	<b>67,327</b>				<b>30</b>
Tax Equivalent per 1994 PSC Report	\$	39,344					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32 33
<b>Tax equiv. for current year (see note 5)</b>	\$	<b>67,327</b>					<b>34</b>
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)	
<b>INTANGIBLE PLANT</b>						
Organization (301)	0				0	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>STEAM PRODUCTION PLANT</b>						
Land and Land Rights (310)	0				0	4
Structures and Improvements (311)	0				0	5
Boiler Plant Equipment (312)	0				0	6
Engines and Engine Driven Generators (313)	0				0	7
Turbogenerator Units (314)	0				0	8
Accessory Electric Equipment (315)	0				0	9
Miscellaneous Power Plant Equipment (316)	0				0	10
<b>Total Steam Production Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>HYDRAULIC PRODUCTION PLANT</b>						
Land and Land Rights (330)	0				0	11
Structures and Improvements (331)	0				0	12
Reservoirs, Dams and Waterways (332)	0				0	13
Water Wheels, Turbines and Generators (333)	0				0	14
Accessory Electric Equipment (334)	0				0	15
Miscellaneous Power Plant Equipment (335)	0				0	16
Roads, Railroads and Bridges (336)	0				0	17
<b>Total Hydraulic Production Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>OTHER PRODUCTION PLANT</b>						
Land and Land Rights (340)	0				0	18
Structures and Improvements (341)	0				0	19
Fuel Holders, Producers and Accessories (342)	0				0	20
Prime Movers (343)	0				0	21
Generators (344)	0				0	22
Accessory Electric Equipment (345)	0				0	23
Miscellaneous Power Plant Equipment (346)	0				0	24
<b>Total Other Production Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TRANSMISSION PLANT</b>						
Land and Land Rights (350)	0				0	25
Structures and Improvements (352)	0				0	26
Station Equipment (353)	0				0	27
Towers and Fixtures (354)	0				0	28

## ELECTRIC UTILITY PLANT IN SERVICE

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>TRANSMISSION PLANT</b>						
Poles and Fixtures (355)	0				0	29
Overhead Conductors and Devices (356)	0				0	30
Underground Conduit (357)	0				0	31
Underground Conductors and Devices (358)	0				0	32
Roads and Trails (359)	0				0	33
<b>Total Transmission Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>DISTRIBUTION PLANT</b>						
Land and Land Rights (360)	3,277				3,277	34
Structures and Improvements (361)	15,580				15,580	35
Station Equipment (362)	567,275				567,275	36
Storage Battery Equipment (363)	0				0	37
Poles, Towers and Fixtures (364)	832,871	6,175	2,297		836,749	38
Overhead Conductors and Devices (365)	524,704	6,434	2,762		528,376	39
Underground Conduit (366)	52,220		109		52,111	40
Underground Conductors and Devices (367)	591,435	1,397			592,832	41
Line Transformers (368)	913,418				913,418	42
Services (369)	508,266	7,819	686		515,399	43
Meters (370)	173,178	5,050	1,275		176,953	44
Installations on Customers' Premises (371)	1,543				1,543	45
Leased Property on Customers' Premises (372)	167				167	46
Street Lighting and Signal Systems (373)	140,195	761	161		140,795	47
<b>Total Distribution Plant</b>	<b>4,324,129</b>	<b>27,636</b>	<b>7,290</b>	<b>0</b>	<b>4,344,475</b>	
<b>GENERAL PLANT</b>						
Land and Land Rights (389)	5,229				5,229	48
Structures and Improvements (390)	157,309	781,116			938,425	49
Office Furniture and Equipment (391)	24,762				24,762	50
Computer Equipment (391.1)	21,994	3,334			25,328	51
Transportation Equipment (392)	103,350				103,350	52
Stores Equipment (393)	461	573			1,034	53
Tools, Shop and Garage Equipment (394)	21,796	1,911			23,707	54
Laboratory Equipment (395)	33,839				33,839	55
Power Operated Equipment (396)	239,608				239,608	56
Communication Equipment (397)	7,666	6,309			13,975	57
SCADA Equipment (397.1)					0	58
Miscellaneous Equipment (398)	398	1,525			1,923	59

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>GENERAL PLANT</b>						
Other Tangible Property (399)	0				0	60
<b>Total General Plant</b>	<b>616,412</b>	<b>794,768</b>	<b>0</b>	<b>0</b>	<b>1,411,180</b>	
<b>Total utility plant in service directly assignable</b>	<b>4,940,541</b>	<b>822,404</b>	<b>7,290</b>	<b>0</b>	<b>5,755,655</b>	
Common Utility Plant Allocated to Electric Department (300)	0				0	61
<b>Total utility plant in service</b>	<b>4,940,541</b>	<b>822,404</b>	<b>7,290</b>	<b>0</b>	<b>5,755,655</b>	

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

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

**If Additions for any Accounts exceed \$50,000, please explain.**

Structures and Improvements (390): A new office/shop building was constructed in 2008.

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

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

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

## ELECTRIC UTILITY PLANT IN SERVICE

### --Plant Financed by Contributions--

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>TRANSMISSION PLANT</b>						
Towers and Fixtures (354)	0				0	28
Poles and Fixtures (355)	0				0	29
Overhead Conductors and Devices (356)	0				0	30
Underground Conduit (357)	0				0	31
Underground Conductors and Devices (358)	0				0	32
Roads and Trails (359)	0				0	33
<b>Total Transmission Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>DISTRIBUTION PLANT</b>						
Land and Land Rights (360)	0				0	34
Structures and Improvements (361)	0				0	35
Station Equipment (362)	0				0	36
Storage Battery Equipment (363)	0				0	37
Poles, Towers and Fixtures (364)	22,644				22,644	38
Overhead Conductors and Devices (365)	11,578				11,578	39
Underground Conduit (366)	0				0	40
Underground Conductors and Devices (367)	78,638				78,638	41
Line Transformers (368)	2,183				2,183	42
Services (369)	37,422				37,422	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)	63,988				63,988	47
<b>Total Distribution Plant</b>	<b>216,453</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>216,453</b>	
<b>GENERAL PLANT</b>						
Land and Land Rights (389)	0				0	48
Structures and Improvements (390)	0				0	49
Office Furniture and Equipment (391)	0				0	50
Computer Equipment (391.1)	0				0	51
Transportation Equipment (392)	0				0	52
Stores Equipment (393)	0				0	53
Tools, Shop and Garage Equipment (394)	0				0	54
Laboratory Equipment (395)	0				0	55
Power Operated Equipment (396)	0				0	56
Communication Equipment (397)	0				0	57
SCADA Equipment (397.1)	0				0	58
Miscellaneous Equipment (398)	0				0	59

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>GENERAL PLANT</b>						
Other Tangible Property (399)	0				0	60
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>216,453</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>216,453</b>	
Common Utility Plant Allocated to Electric Department (300)	0				0	61
<b>Total utility plant in service</b>	<b>216,453</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>216,453</b>	

## TRANSMISSION AND DISTRIBUTION LINES

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

## RURAL LINE CUSTOMERS

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

Particulars (a)	Amount (b)	
Customers added on rural lines during year:		1
Farm Customers		2
Nonfarm Customers		3
<b>Total</b>	<b>0</b>	<b>4</b>
Customers on rural lines at end of year:		5
Rural Customers (served at rural rates):		6
Farm		7
Nonfarm		8
<b>Total</b>	<b>0</b>	<b>9</b>
Customers served at other than rural rates:		10
Farm	2	11
Nonfarm	50	12
<b>Total</b>	<b>52</b>	<b>13</b>
<b>Total customers on rural lines at end of year</b>	<b>52</b>	<b>14</b>

## MONTHLY PEAK DEMAND AND ENERGY USAGE

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

Monthly Peak						Monthly Energy Usage	
Month (a)		kW (b)	Day of Week (c)	Date (MM/DD/YYYY) (d)	Time Beginning (HH:MM) (e)	(kWh) (000's) (f)	
January	01	9,435	Wednesday	01/30/2008	10:30	5,152	1
February	02	9,366	Monday	02/11/2008	09:30	4,707	2
March	03	8,675	Tuesday	03/04/2008	09:15	4,537	3
April	04	8,001	Wednesday	04/09/2008	09:15	4,041	4
May	05	7,240	Monday	05/05/2008	10:15	3,806	5
June	06	7,828	Thursday	06/26/2008	11:00	3,813	6
July	07	8,520	Tuesday	07/15/2008	13:34	4,194	7
August	08	8,780	Monday	08/18/2008	15:45	4,303	8
September	09	8,984	Tuesday	09/02/2008	13:15	3,883	9
October	10	7,544	Monday	10/27/2008	11:00	4,027	10
November	11	8,208	Tuesday	11/18/2008	10:00	4,031	11
December	12	9,046	Tuesday	12/16/2008	11:00	4,946	12
<b>Total</b>		<b>101,627</b>				<b>51,440</b>	

**System Name**

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

Type of Reading	Supplier
15 minutes integrated	XCEL ENERGY

## ELECTRIC ENERGY ACCOUNT

Particulars (a)	kWh (000's) (b)	
<b>Source of Energy</b>		
<b>Generation (excluding Station Use):</b>		
Fossil Steam		1
Nuclear Steam		2
Hydraulic		3
Internal Combustion Turbine		4
Internal Combustion Reciprocating		5
Non-Conventional (wind, photovoltaic, etc.)		6
<b>Total Generation</b>	<b>0</b>	7
Purchases	51,440	8
Interchanges:		
In (gross)		9
Out (gross)		10
Net	<b>0</b>	11
Transmission for/by others (wheeling):		
Received		12
Delivered		13
Net	<b>0</b>	14
<b>Total Source of Energy</b>	<b>51,440</b>	15
<b>Disposition of Energy</b>		
Sales to Ultimate Consumers (including interdepartmental sales)	49,833	18
Sales For Resale		19
<b>Energy Used by the Company (excluding station use):</b>		
Electric Utility		21
Common (office, shops, garages, etc. serving 2 or more util. depts.)		22
<b>Total Used by Company</b>	<b>0</b>	23
<b>Total Sold and Used</b>	<b>49,833</b>	24
<b>Energy Losses:</b>		
Transmission Losses (if applicable)		26
Distribution Losses	1,607	27
<b>Total Energy Losses</b>	<b>1,607</b>	28
<b>Loss Percentage (% Total Energy Losses of Total Source of Energy)</b>	<b>3.1240%</b>	29
<b>Total Disposition of Energy</b>	<b>51,440</b>	30

## SALES OF ELECTRICITY BY RATE SCHEDULE

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

Type of Sales/Rate Class Title (a)	Rate Schedule (b)	Avg. No. of Customers (c)	kWh (000 Omitted) (d)	
<b>Residential Sales</b>				
RESIDENTIAL SALES	RG-1	1,575	16,869	1
<b>Total Sales for Residential Sales</b>		<b>1,575</b>	<b>16,869</b>	
<b>Commercial &amp; Industrial</b>				
SMALL POWER SERVICE	CP-1	47	9,356	2
LARGE POWER SERVICE	CP-2	8	16,309	3
GENERAL SERVICE	GS-1	329	6,946	4
YARD LIGHTING	MS-1	44	43	5
<b>Total Sales for Commercial &amp; Industrial</b>		<b>428</b>	<b>32,654</b>	
<b>Public Street &amp; Highway Lighting</b>				
SIREN AND LIGHTING	MS-1		310	6
<b>Total Sales for Public Street &amp; Highway Lighting</b>		<b>0</b>	<b>310</b>	
<b>Sales for Resale</b>				
NONE				7
<b>Total Sales for Sales for Resale</b>		<b>0</b>	<b>0</b>	
<b>TOTAL SALES FOR ELECTRICITY</b>		<b>2,003</b>	<b>49,833</b>	

**SALES OF ELECTRICITY BY RATE SCHEDULE (cont.)**

Demand kW (e)	Customer or Distribution kW (f)	Tariff Revenues (g)	PCAC Revenues (h)	Total Revenues (g)+(h)	
0	0	973,899	356,700	1,330,599	1
<b>0</b>	<b>0</b>	<b>973,899</b>	<b>356,700</b>	<b>1,330,599</b>	
35,057		528,803	197,163	725,966	2
39,917	46,000	776,071	340,360	1,116,431	3
506		454,747	143,193	597,940	4
		5,705		5,705	5
<b>75,480</b>	<b>46,000</b>	<b>1,765,326</b>	<b>680,716</b>	<b>2,446,042</b>	
		41,013	6,360	47,373	6
<b>0</b>	<b>0</b>	<b>41,013</b>	<b>6,360</b>	<b>47,373</b>	
				0	7
<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>75,480</b>	<b>46,000</b>	<b>2,780,238</b>	<b>1,043,776</b>	<b>3,824,014</b>	

## PURCHASED POWER STATISTICS

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

Particulars (a)	(b)		(c)		
Name of Vendor	XCEL ENERGY				1
Point of Delivery	XCEL SUBSTATION				2
Type of Power Purchased (firm, dump, etc.)	firm				3
Voltage at Which Delivered	7200/12470				4
Point of Metering	7200/12470				5
Total of 12 Monthly Maximum Demands -- kW	101,627				6
Average load factor	<b>69.3376%</b>				7
Total Cost of Purchased Power	2,970,423				8
Average cost per kWh	<b>0.0577</b>				9
On-Peak Hours (if applicable)	9 a.m. to 9 p.m.				10
Monthly purchases --- kWh (000):	<b>On-peak</b>	<b>Off-peak</b>	<b>On-peak</b>	<b>Off-peak</b>	11
January	2,182	2,970			12
February	1,922	2,786			13
March	1,747	2,790			14
April	1,714	2,326			15
May	1,528	2,278			16
June	1,576	2,237			17
July	1,831	2,363			18
August	1,779	2,524			19
September	1,628	2,255			20
October	1,736	2,290			21
November	1,516	2,515			22
December	2,035	2,912			23
<b>Total kWh (000)</b>	<b>21,194</b>	<b>30,246</b>			24

Footnotes:

(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):	<b>On-peak</b>	<b>Off-peak</b>	<b>On-peak</b> <b>Off-peak</b>
January			39
February			40
March			41
April			42
May			43
June			44
July			45
August			46
September			47
October			48
November			49
December			50
<b>Total kWh (000)</b>			51

Footnotes:

## PRODUCTION STATISTICS TOTALS

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

## PRODUCTION STATISTICS

Particulars (a)	Plant (b)	Plant (c)	Plant (d)	Plant (e)	
Name of Plant	NONE				1
Unit Identification	NONE				2
Type of Generation					3
kWh Net Generation (000)	0				4
Is Generation Metered or Estimated?					5
Is Exciter & Station Use Metered or Estimated?					6
60-Minute Maximum Demand--kW (est. if not meas.)					7
Date and Hour of Such Maximum Demand					8
<b>Load Factor</b>					9
Maximum Net Generation in Any One Day					10
Date of Such Maximum					11
Number of Hours Generators Operated					12
Maximum Continuous or Dependable Capacity--kW					13
Is Plant Owned or Leased?					14
Total Production Expenses					15
<b>Cost per kWh of Net Generation (\$)</b>					16
Monthly Net Generation --- kWh (000):	January				17
	February				18
	March				19
	April				20
	May				21
	June				22
	July				23
	August				24
	September				25
	October				26
	November				27
	December				28
<b>Total kWh (000)</b>	<b>0</b>				29
Gas Consumed--Therms					30
Average Cost per Therm Burned (\$)					31
Fuel Oil Consumed Barrels (42 gal.)					32
Average Cost per Barrel of Oil Burned (\$)					33
Specific Gravity					34
Average BTU per Gallon					35
Lubricating Oil Consumed--Gallons					36
Average Cost per Gallon (\$)					37
kWh Net Generation per Gallon of Fuel Oil					38
kWh Net Generation per Gallon of Lubr. Oil					39
Does plant produce steam for heating or other purposes in addition to elec. generation?					40
Coal consumed--tons (2,000 lbs.)					41
Average Cost per Ton (\$)					42
Kind of Coal Used					43
Average BTU per Pound					44
Water Evaporated--Thousands of Pounds					45
Is Water Evaporated, Metered or Estimated?					46
Lbs. of Steam per Lb. of Coal or Equivalent Fuel					47
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.					48
Based on Total Coal Used at Plant					49
Based on Coal Used Solely in Electric Generation					50
Average BTU per kWh Net Generation					51
Total Cost of Fuel (Oil and/or Coal) per kWh Net Generation (\$)					52
Footnotes					53
					54

### STEAM PRODUCTION PLANTS

1. Report each boiler and each generating unit separately. Indicate any other than 60 hertz.
2. In columns (c) and (i), report year equipment was first placed in service, regardless of subsequent change in ownership.
3. Under column (j), report tandem-compound (TC); cross-compound (CC); single casing (SC); topping unit (T); noncondensing (NC); and reciprocating (R). Show back pressure.
4. In column (q), report actual load in kW which the plant will carry over an indefinite period as determined by experience or accredited capability tests.

#### Boilers

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

### INTERNAL COMBUSTION GENERATION PLANTS (cont.)

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

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

1

## HYDRAULIC GENERATING PLANTS

Name of Plant (a)	Name of Stream (b)	Control (Attended, Automatic or Remote) (c)	Type (d)	Prime Movers				
				Unit No. (e)	Year Installed (f)	RPM (g)	Rated HP Each Unit (h)	
NONE								1
						<b>Total</b>	<b>0</b>	

### HYDRAULIC GENERATING PLANTS (cont.)

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

1

### SUBSTATION EQUIPMENT

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

Particulars (a)	(b)	(c)	Utility Designation			(f)
(a)	(b)	(c)	(d)	(e)	(f)	
Name of Substation	NONE					1
Voltage--High Side						2
Voltage--Low Side						3
Num. Main Transformers in Operation						4
Total Capacity of Transformers in kVA						5
Number of Spare Transformers on Hand						6
15-Minute Maximum Demand in kW						7
Dt and Hr of Such Maximum Demand						8
Kwh Output						9
Footnotes						10

### SUBSTATION EQUIPMENT (continued)

Particulars (g)	(h)	(i)	Utility Designation			(l)
(g)	(h)	(i)	(j)	(k)	(l)	
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)
(m)	(n)	(o)	(p)	(q)	(r)	
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	2,086	543	38,091	1
Acquired during year	5			2
<b>Total</b>	<b>2,091</b>	<b>543</b>	<b>38,091</b>	<b>3</b>
Retired during year	19			4
Sales, transfers or adjustments increase (decrease)				5
<b>Number end of year</b>	<b>2,072</b>	<b>543</b>	<b>38,091</b>	<b>6</b>
<b>Number end of year accounted for as follows:</b>				<b>7</b>
In customers' use	1,978	455	25,081	8
In utility's use				9
Locked meters on customers' premises				10
In stock	94	88	13,010	11
<b>Total end of year</b>	<b>2,072</b>	<b>543</b>	<b>38,091</b>	<b>12</b>

## STREET LIGHTING EQUIPMENT

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

Particulars (a)	Watts (b)	Number Each Type (c)	kWh Used Annually (d)	
<b>Street Lighting Non-Ornamental</b>				
Mercury Vapor	175	62	55,425	1
Sodium Vapor	100	130	62,812	2
Sodium Vapor	150	11	7,616	3
Sodium Vapor	250	114	161,538	4
<b>Total</b>		<b>317</b>	<b>287,391</b>	
<b>Ornamental</b>				
NONE				5
Sodium Vapor	150	17	13,503	6
<b>Total</b>		<b>17</b>	<b>13,503</b>	
<b>Other</b>				
NONE		0		7
<b>Total</b>		<b>0</b>	<b>0</b>	