



3013 (02-05-09)

ANNUAL REPORT

OF

Name: TWO RIVERS WATER & LIGHT UTILITY

Principal Office: 1717 E PARK STREET
P.O. BOX 87
TWO RIVERS, WI 54241-0087

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: TWO RIVERS WATER & LIGHT UTILITY

Utility Address: 1717 E PARK STREET

P.O. BOX 87

TWO RIVERS, WI 54241-0087

When was utility organized? 7/1/1901

Report any change in name:

Effective Date:

Utility Web Site: www.trwaterandlight.com

Utility employee in charge of correspondence concerning this report:

Name: DAVID BUSS

Title: ACCOUNTANT

Office Address:

1717 E PARK STREET

P.O. BOX 87

TWO RIVERS, WI 54241

Telephone: (920) 793 - 5525

Fax Number: (920) 793 - 7272

Email Address: davbus@two-rivers.org

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

Name: JAY ORVIS

Title: COUNCIL PERSON/UTILITY COMMITTEE CHAIRMAN

Office Address:

1717 EAST PARK STREET

P.O. BOX 87

TWO RIVERS, WI 54241-0087

Telephone: (920) 793 - 5532

Fax Number: (920) 793 - 5563

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: THOMAS KARMAN, CPA

Title: VICE PRESIDENT

Office Address: SCHENCK, SC

2200 RIVERSIDE DRIVE

P.O. BOX 23819

GREEN BAY, WI 54305-3819

Telephone: (920) 436 - 7800

Fax Number: (920) 436 - 7808

Email Address: karmant@schencksolutions.com

Date of most recent audit report: 10/28/2008

Period covered by most recent audit: 1/1/07-12/31/07

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: GREGORY E BUCKLEY

Title: CITY MANAGER

Office Address:

1717 E PARK STREET
P.O. BOX 87
TWO RIVERS, WI 54241

Telephone: (920) 793 - 5532

Fax Number: (920) 793 - 5560

Email Address: grebuc@two-rivers.org

Name: JAMES MCDONALD

Title: WATER UTILITY DIRECTOR

Office Address:

1717 E PARK STREET
P.O. BOX 87
TWO RIVERS, WI 54241

Telephone: (920) 793 - 5539

Fax Number: (920) 793 - 5539

Email Address: jammcd@two-rivers.org

Name: THOMAS BUSHMAN

Title: ELECTRIC UTILITY DIRECTOR

Office Address:

1415 LAKE STREET
P.O. BOX 87
TWO RIVERS, WI 54241

Telephone: (920) 793 - 5550

Fax Number: (920) 793 - 5560

Email Address: tombus@two-rivers.org

Name of utility commission/committee: TWO RIVERS UTILITIES COMMITTEE

Names of members of utility commission/committee:

- MR VINCE ALBER, CITY COUNCIL MEMBER
 - MR JAY ORVIS, CITY COUNCIL MEMBER
 - MS ROBERTA SCHUETZE, CITY COUNCIL MEMBER
-

Is sewer service rendered by the utility? YES

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

Date of Ordinance:

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

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

IDENTIFICATION AND OWNERSHIP

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)	10,799,551	10,104,040	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	9,432,241	8,728,144	2
Depreciation Expense (403)	596,075	724,865	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	463,098	450,089	5
Total Operating Expenses	10,491,414	9,903,098	
Net Operating Income	308,137	200,942	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	308,137	200,942	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	2,775	29,934	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	2,371	0	10
Miscellaneous Nonoperating Income (421)	731	4,482	11
Total Other Income	5,877	34,416	
Total Income	314,014	235,358	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(29,202)	(29,202)	12
Other Income Deductions (426)	45,365	48,007	13
Total Miscellaneous Income Deductions	16,163	18,805	
Income Before Interest Charges	297,851	216,553	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	157,643	153,995	14
Amortization of Debt Discount and Expense (428)	3,603	7,105	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	10,062	18,346	17
Other Interest Expense (431)	1,205	1,926	18
Interest Charged to Construction--Cr. (432)	0	0	19
Total Interest Charges	172,513	181,372	
Net Income	125,338	35,181	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	10,650,988	10,694,641	20
Balance Transferred from Income (433)	125,338	35,181	21
Miscellaneous Credits to Surplus (434)	10,234	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	60,652	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	20,970	18,182	25
Total Unappropriated Earned Surplus End of Year (216)	10,765,590	10,650,988	

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	10,799,551	0	10,799,551	1
Total (Acct. 400):	10,799,551	0	10,799,551	
Operation and Maintenance Expense (401-402):				
Derived	9,432,241	0	9,432,241	2
Total (Acct. 401-402):	9,432,241	0	9,432,241	
Depreciation Expense (403):				
Derived	596,075	0	596,075	3
Total (Acct. 403):	596,075	0	596,075	
Amortization Expense (404-407):				
Derived	0	0	0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	463,098	0	463,098	5
Total (Acct. 408):	463,098	0	463,098	
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:	308,137	0	308,137	
OTHER INCOME				
Income from Merchandising, Jobbing and Contract Work (415-416):				
Derived	2,775	0	2,775	8
Total (Acct. 415-416):	2,775	0	2,775	
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):				
ELECTRIC-INTEREST INCOME	1	0	1	11
WATER-INTEREST INCOME	2,370		2,370	12
Total (Acct. 419):	2,371	0	2,371	
Miscellaneous Nonoperating Income (421):				
Contributed Plant - Water			0	13
Contributed Plant - Electric		731	731	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	731	731	
TOTAL OTHER INCOME:	5,146	731	5,877	
MISCELLANEOUS INCOME DEDUCTIONS				
Miscellaneous Amortization (425):				
Regulatory Liability (253) Amortization	(29,202)	0	(29,202)	16
NONE			0	17
Total (Acct. 425):	(29,202)	0	(29,202)	
Other Income Deductions (426):				
Depreciation Expense on Contributed Plant - Water	0	25,408	25,408	18
Depreciation Expense on Contributed Plant - Electric	0	19,957	19,957	19
NONE			0	20
Total (Acct. 426):	0	45,365	45,365	
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(29,202)	45,365	16,163	
INTEREST CHARGES				
Interest on Long-Term Debt (427):				
Derived	157,643	0	157,643	21
Total (Acct. 427):	157,643	0	157,643	
Amortization of Debt Discount and Expense (428):				
DEBT EXPENSE- ELECTRIC	1,076	0	1,076	22
DEBT EXPENSE-WATER	2,527		2,527	23
Total (Acct. 428):	3,603	0	3,603	
Amortization of Premium on Debt--Cr. (429):				
NONE			0	24
Total (Acct. 429):	0	0	0	
Interest on Debt to Municipality (430):				
Derived	10,062	0	10,062	25
Total (Acct. 430):	10,062	0	10,062	
Other Interest Expense (431):				
Derived	1,205	0	1,205	26
Total (Acct. 431):	1,205	0	1,205	
Interest Charged to Construction--Cr. (432):				
NONE			0	27
Total (Acct. 432):	0	0	0	
TOTAL INTEREST CHARGES:	172,513	0	172,513	
NET INCOME:	169,972	(44,634)	125,338	

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				
Unappropriated Earned Surplus (Beginning of Year) (216):				
Derived	8,546,112	2,104,876	10,650,988	28
Total (Acct. 216):	8,546,112	2,104,876	10,650,988	
Balance Transferred from Income (433):				
Derived	169,972	(44,634)	125,338	29
Total (Acct. 433):	169,972	(44,634)	125,338	
Miscellaneous Credits to Surplus (434):				
POST PSC REPORT 2007 REVENUE	1,979	0	1,979	30
REIMBURSEMENT OF PAST YEARS TRAINING COST	8,255		8,255	* 31
Total (Acct. 434):	10,234	0	10,234	
Miscellaneous Debits to Surplus--Debit (435):				
NONE			0	32
Total (Acct. 435)--Debit:	0	0	0	
Appropriations of Surplus--Debit (436):				
Detail appropriations to (from) account 215			0	33
Total (Acct. 436)--Debit:	0	0	0	
Appropriations of Income to Municipal Funds--Debit (439):				
LIKE KIND DONATIONS-ELECTRIC	20,970		20,970	34
Total (Acct. 439)--Debit:	20,970	0	20,970	
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	8,705,348	2,060,242	10,765,590	

DETAILS OF INCOME STATEMENT ACCOUNTS

Details of Income Statement Accounts (Page F-02)

If amount of Miscellaneous Credits to Surplus (Acct 434) exceeds \$10,000, please explain fully.

According to our labor agreement, employess leaving employment within a certain period of time are required to reimburse the utility for training costs. Because this training occured in previous years, we recorded the reimbursement to 434

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)	5,216	26,716			31,932	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold	1,048	2,268			3,316	2
Payroll	680	15,922			16,602	3
Materials	2,774	1,854			4,628	4
Taxes					0	5
Other (list by major classes):						
TRANSPORTATION/EQUIPMENT	119	4,492			4,611	6
Total costs and expenses	4,621	24,536	0	0	29,157	
Net income (or loss)	595	2,180	0	0	2,775	

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	2,063,181	8,736,370	0	0	10,799,551	1
Less: interdepartmental sales	31,046	59,018	0	0	90,064	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained	705	19,922			20,627	5
Other Increases or (Decreases)						
to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	2,031,430	8,657,430	0	0	10,688,860	

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	610,614	10,991	621,605	1
Electric operating expenses	619,916	11,159	631,075	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	302	5	307	6
Other nonutility expenses	0	0	0	7
Water utility plant accounts	510	9	519	8
Electric utility plant accounts	160,344	2,886	163,230	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	45,807	825	46,632	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	25,894	(25,894)	0	18
All other accounts	1,056	19	1,075	19
Total Payroll	1,464,443	0	1,464,443	

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	11.6	1
Electric	13.5	2
Gas		3
Sewer		4

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101)	25,629,402	25,152,866	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	8,524,316	8,377,543	2
Utility Plant Acquisition Adjustments (117-118)		0	3
Other Utility Plant Adjustments (119)		0	4
Total Net Utility Plant	17,105,086	16,775,323	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	6
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	7
Other Investments (124)	0	0	8
Sinking Funds (125)	260,831	262,247	9
Depreciation Fund (126)	0	0	10
Other Special Funds (128)	169,107	136,000	11
Total Other Property and Investments	429,938	398,247	
CURRENT AND ACCRUED ASSETS			
Cash (131)	109,812	0	12
Special Deposits (134)	0		13
Working Funds (135)	100	100	14
Temporary Cash Investments (136)		0	15
Notes Receivable (141)	0	0	16
Customer Accounts Receivable (142)	931,243	887,209	17
Other Accounts Receivable (143)	16,175	257,920	18
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	19
Receivables from Municipality (145)	7,338	6,779	20
Plant Materials and Operating Supplies (154)	431,479	438,528	21
Merchandise (155)	0	0	22
Other Materials and Supplies (156)	0	0	23
Stores Expense (163)	0	0	24
Prepayments (165)	0	0	25
Interest and Dividends Receivable (171)		0	26
Accrued Utility Revenues (173)		0	27
Miscellaneous Current and Accrued Assets (174)		0	28
Total Current and Accrued Assets	1,496,147	1,590,536	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	19,045	15,067	29
Extraordinary Property Losses (182)	0		30
Preliminary Survey and Investigation Charges (183)	0		31
Clearing Accounts (184)	0		32
Temporary Facilities (185)	0		33
Miscellaneous Deferred Debits (186)	0		34
Total Deferred Debits	19,045	15,067	
Total Assets and Other Debits	19,050,216	18,779,173	

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)	517,578	517,578	35
Appropriated Earned Surplus (215)		0	36
Unappropriated Earned Surplus (216)	10,765,590	10,650,988	37
Total Proprietary Capital	11,283,168	11,168,566	
LONG-TERM DEBT			
Bonds (221)	0		38
Advances from Municipality (223)	650,977	803,067	39
Other Long-Term Debt (224)	5,691,038	5,467,736	40
Total Long-Term Debt	6,342,015	6,270,803	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	43,596	38,651	41
Accounts Payable (232)	561,635	567,063	42
Payables to Municipality (233)	0	0	43
Customer Deposits (235)		0	44
Taxes Accrued (236)	0	0	45
Interest Accrued (237)	107,070	76,459	46
Tax Collections Payable (241)	19,939	6,940	47
Miscellaneous Current and Accrued Liabilities (242)	119,655	110,421	48
Total Current and Accrued Liabilities	851,895	799,534	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	49
Customer Advances for Construction (252)	16,726	0	50
Other Deferred Credits (253)	556,412	540,270	51
Total Deferred Credits	573,138	540,270	
OPERATING RESERVES			
Property Insurance Reserve (261)		0	52
Injuries and Damages Reserve (262)		0	53
Pensions and Benefits Reserve (263)		0	54
Miscellaneous Operating Reserves (265)		0	55
Total Operating Reserves	0	0	
Total Liabilities and Other Credits	19,050,216	18,779,173	

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	13,040,564	0	0	12,112,302	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)	10,853,981	0	0	11,368,210	2
Utility Plant in Service - Contributed Plant (101.2)	2,223,281	0	0	654,522	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)	279,733			249,675	8
Total Utility Plant	13,356,995	0	0	12,272,407	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (111.1)	2,876,184	0	0	4,881,238	9
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	587,129	0	0	179,765	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	3,463,313	0	0	5,061,003	
Other Utility Plant Accounts:					
Utility Plant Acquisition Adjustments (117)					16
Accumulated Provision for Amortization of Utility Plant Acquisition Adjustments (118)					17
Other Utility Plant Adjustments (119)					18
Total Other Utility Plant Accounts	0	0	0	0	
Net Utility Plant	9,893,682	0	0	7,211,404	

**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)	2,661,398	4,921,203			7,582,601	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	234,356	361,719			596,075	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	15,904				15,904	6
Accruals charged other						7
accounts (specify):						8
TRANSPORTATION	556	61,994			62,550	9
Salvage	0	0			0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	250,816	423,713	0	0	674,529	16
Debits during year						17
Book cost of plant retired	36,030	292,934			328,964	18
Cost of removal	0	170,744			170,744	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	36,030	463,678	0	0	499,708	25
Balance end of year (111.1)	2,876,184	4,881,238	0	0	7,757,422	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)	561,721	233,221			794,942	1
Credits During Year						2
Accruals:						3
Charged Other Income Deductions (426)	25,408	19,957			45,365	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	0	0			0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	25,408	19,957	0	0	45,365	16
Debits during year						17
Book cost of plant retired	0	43,830			43,830	18
Cost of removal	0	29,583			29,583	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	0	73,413	0	0	73,413	25
Balance end of year (111.2)	587,129	179,765	0	0	766,894	26
Footnotes						27

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

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

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

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

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel (151)					0	0	1
Fuel stock expenses (152)					0	0	2
Plant mat. & oper. sup. (154)			329,411		329,411	330,466	3
Total Electric Utility					329,411	330,466	

Account	Total End of Year	Amount Prior Year	
Electric utility total	329,411	330,466	1
Water utility (154)	102,068	108,062	2
Sewer utility (154)		0	3
Heating utility (154)		0	4
Gas utility (154)		0	5
Merchandise (155)		0	6
Other materials & supplies (156)		0	7
Stores expense (163)		0	8
Total Materials and Supplies	431,479	438,528	

**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 SYSTEM REVENUE BONDS	1,076	428	13,991	1
SAFE DRINKING WATER LOAN	2,527	428	5,054	2
Total			19,045	
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	517,578	1
Changes during year (explain):		
Balance end of year	517,578	2

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)	1
None				0	1
Total Bonds (Account 221):				0	

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)					
ADVANCE FROM MUNICIPALITY(WATER)	01/01/2008	01/01/2009	2.99%	650,977	1
Total for Account 223				650,977	
Other Long-Term Debt (224)					
TO CITY OF TWO RIVERS ELECTRIC	12/21/2004	12/31/2009	4.50%	24,000	2
REVENUE BONDS-ELECTRIC-2006	03/01/2006	05/01/2021	3.99%	725,000	3
SAFE DRINKING WATER LOAN	04/30/2004	01/05/2023	2.37%	3,519,225	4
2008A BOND ANTICIPATION NOTES	04/01/2008	04/01/2010	2.74%	1,295,913	5
PARTIAL GO DEBT CITY WATER	06/30/2004	06/30/2008	2.74%	126,900	6
Total for Account 224				5,691,038	
Notes Payable (231)					
CUSTOMER DEPOSITS	01/01/2008	12/31/2008	3.20%	43,596	7
Total for Account 231				43,596	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	185,790	2
Charged electric department expense	277,308	3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	463,098	
Taxes paid during year:		
County, state and local taxes	358,793	6
Social Security taxes	95,494	7
PSC Remainder Assessment	8,811	8
Other (explain):		
NONE		9
Total payments and other debits	463,098	
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)					
NONE	0			0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
NEGATIVE CASH BALANC ELECTRIC	654	0	654	0	2
NEGATIVE CASH BALANCE WATER	43,502	10,062	0	53,564	3
Subtotal	44,156	10,062	654	53,564	
Other Long-Term Debt (224)					
SAFE DRINKING WATER LOAN	14,635	84,755	85,519	13,871	4
GO DEBT WATER 815	6,418	33,148	12,836	26,730	5
ELECTRIC SYSTEM REVENUE BONDS	5,313	32,973	31,080	7,206	6
PARTIAL GO DEBT CITY WATER	1,154	4,607	4,607	1,154	7
CITY LOAN AGREEMENT (BIDC)	0	2,160	2,160	0	8
Subtotal	27,520	157,643	136,202	48,961	
Notes Payable (231)					
CUSTOMER DEPOSITS	4,783	1,205	1,443	4,545	9
Subtotal	4,783	1,205	1,443	4,545	
Total	76,459	168,910	138,299	107,070	

DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Sinking Funds (125):		
ELECTRIC RESTRICTED DEBT RESERVE	74,780	3
WATER RESTRICTED DEBT RESERVE	186,051	4
Total (Acct. 125):	260,831	
Depreciation Fund (126):		
NONE		5
Total (Acct. 126):	0	
Other Special Funds (128):		
WATER MEMBRANE REPLACEMENT FUND	169,107	6
Total (Acct. 128):	169,107	
Special Deposits (134):		
NONE		7
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE		8
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	168,745	9
Electric	762,498	10
Sewer (Regulated)		11
Other (specify):		
NONE		12
Total (Acct. 142):	931,243	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		13
Merchandising, jobbing and contract work	16,175	* 14
Other (specify):		
NONE		15
Total (Acct. 143):	16,175	
Receivables from Municipality (145):		
DUE FROM TAX FUND	7,338	16
Total (Acct. 145):	7,338	

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		17
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		18
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
NONE		19
Total (Acct. 183):	0	
Clearing Accounts (184):		
NONE		20
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE		21
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
NONE		22
Total (Acct. 186):	0	
Payables to Municipality (233):		
NONE		23
Total (Acct. 233):	0	
Other Deferred Credits (253):		
Regulatory Liability	438,037	24
PUBLIC BENEFITS FUNDS	118,375	25
Total (Acct. 253):	556,412	

DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

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

WPPI Contribution for 2008 expenditures not received until 2009.....\$5375
YE Shared Meter Cost receivable from Sewer Utility.....\$7824
Water Jobbing Invoice Receivable.....\$2976

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)	10,828,875	11,286,295	0	0	22,115,170	1
Materials and Supplies	105,065	329,938	0	0	435,003	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (111.1)	2,768,791	4,901,220	0	0	7,670,011	4
Customer Advances for Construction					0	5
Regulatory Liability	338,075	114,562	0	0	452,637	6
NONE					0	7
Average Net Rate Base	7,827,074	6,600,451	0	0	14,427,525	
Net Operating Income	49,041	259,096	0	0	308,137	8
Net Operating Income as a percent of						
Average Net Rate Base	0.63%	3.93%	N/A	N/A	2.14%	

**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	348,981	118,258	0	0	467,239	1
Add credits during year:					0	2
Deduct charges:						
Miscellaneous Amortization (425)	21,811	7,391	0	0	29,202	3
Other (specify):					0	4
Balance End of Year	327,170	110,867	0	0	438,037	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5990-WR-104 New water rates should effect revenues - estimated Residential customer would increase 24%

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

5990-WR-104 Implementation of New Water Rates effective 4/1/08

7. Any additional matters.

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	2,040,156	1,772,764	1
Total Sales of Water	2,040,156	1,772,764	
Other Operating Revenues			
Forfeited Discounts (470)	6,087	5,376	2
Rents from Water Property (472)	0	0	3
Interdepartmental Rents (473)	0	0	4
Other Water Revenues (474)	16,938	9,999	5
Total Other Operating Revenues	23,025	15,375	
Total Operating Revenues	2,063,181	1,788,139	
Operation and Maintenance Expenses			
Source of Supply Expense (600-617)	7,373	17,975	6
Pumping Expenses (620-633)	56,556	60,562	7
Water Treatment Expenses (640-652)	485,574	465,497	8
Transmission and Distribution Expenses (660-678)	405,141	272,631	9
Customer Accounts Expenses (901-906)	90,662	83,232	10
Sales Expenses (910)	0	0	11
Administrative and General Expenses (920-932)	548,688	591,744	12
Total Operation and Maintenance Expenses	1,593,994	1,491,641	
Other Operating Expenses			
Depreciation Expense (403)	234,356	387,112	13
Amortization Expense (404-407)	0	0	14
Taxes (408)	185,790	184,368	15
Total Other Operating Expenses	420,146	571,480	
Total Operating Expenses	2,014,140	2,063,121	
NET OPERATING INCOME	49,041	(274,982)	

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)	1	1	38	2
Industrial (460.3)				3
Public Authority (460.4)				4
Total Unmetered Sales to General Customers (460)	1	1	38	
Metered Sales to General Customers (461)				
Residential (461.1)	5,156	214,576	1,144,986	5
Commercial (461.2)	403	66,369	258,507	6
Industrial (461.3)	29	33,510	110,780	7
Public Authority (461.4)	30	13,511	48,602	8
Total Metered Sales to General Customers (461)	5,618	327,966	1,562,875	
Private Fire Protection Service (462)	34		21,880	9
Public Fire Protection Service (463)	5,570		424,317	10
Other Water Sales (465)				11
Sales for Resale (466)		0	0	12
Interdepartmental Sales (467)	3	9,992	31,046	13
Total Sales of Water	11,226	337,959	2,040,156	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)	
NONE				1
Total		0	0	

OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		1
Other (specify):		
Wholesale fire protection billed		2
Amount billed (usually per rate schedule F-1 or Fd-1)	424,317	3
NONE		4
Total Public Fire Protection Service (463)	424,317	
Forfeited Discounts (470):		
NONE		5
Customer late payment charges	6,087	6
Other (specify):		
Total Forfeited Discounts (470)	6,087	
Rents from Water Property (472):		
NONE		7
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE		8
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
RECONNECT, MISC SERVICE, WELL PERMITS & PETROLEUM CLEAN UP GRANT	7,245	9
Return on net investment in meters charged to sewer department	9,693	10
Other (specify):		
Total Other Water Revenues (474)	16,938	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
SOURCE OF SUPPLY EXPENSES			
Operation Supervision and Engineering (600)	0	0	1
Operation Labor and Expenses (601)	0	0	2
Purchased Water (602)	0	0	3
Miscellaneous Expenses (603)	466	7,587	4
Rents (604)	0	0	5
Maintenance Supervision and Engineering (610)	0	0	6
Maintenance of Structures and Improvements (611)	0	0	7
Maintenance of Collecting and Impounding Reservoirs (612)	0	0	8
Maintenance of Lake, River and Other Intakes (613)	6,907	10,388	9
Maintenance of Wells and Springs (614)	0	0	10
Maintenance of Supply Mains (616)	0	0	11
Maintenance of Miscellaneous Water Source Plant (617)	0	0	12
Total Source of Supply Expenses	7,373	17,975	
PUMPING EXPENSES			
Operation Supervision and Engineering (620)	11,841	11,619	13
Fuel for Power Production (621)	0	0	14
Power Production Labor and Expenses (622)	0	0	15
Fuel or Power Purchased for Pumping (623)	22,668	21,485	16
Pumping Labor and Expenses (624)	11,449	10,958	17
Expenses Transferred--Credit (625)	0	0	18
Miscellaneous Expenses (626)	7,103	8,132	19
Rents (627)	0	0	20
Maintenance Supervision and Engineering (630)	0	0	21
Maintenance of Structures and Improvements (631)	3,495	8,368	22
Maintenance of Power Production Equipment (632)	0	0	23
Maintenance of Pumping Equipment (633)	0	0	24
Total Pumping Expenses	56,556	60,562	
WATER TREATMENT EXPENSES			
Operation Supervision and Engineering (640)	28,991	28,445	25
Chemicals (641)	35,256	25,449	26
Operation Labor and Expenses (642)	253,056	225,350	27
Miscellaneous Expenses (643)	122,708	111,585	28
Rents (644)	9,810	9,810	29
Maintenance Supervision and Engineering (650)	0	0	30
Maintenance of Structures and Improvements (651)	1,367	3,877	31
Maintenance of Water Treatment Equipment (652)	34,386	60,981	32
Total Water Treatment Expenses	485,574	465,497	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Supervision and Engineering (660)	0	0	33
Storage Facilities Expenses (661)	13,107	14,350	34
Transmission and Distribution Lines Expenses (662)	17,198	35,103	35
Meter Expenses (663)	20,904	12,413	36
Customer Installations Expenses (664)	5,983	4,991	37
Miscellaneous Expenses (665)	68,052	65,124	38
Rents (666)	0	0	39
Maintenance Supervision and Engineering (670)	0	0	40
Maintenance of Structures and Improvements (671)	0	0	41
Maintenance of Distribution Reservoirs and Standpipes (672)	129,645	92	42
Maintenance of Transmission and Distribution Mains (673)	57,755	61,850	43
Maintenance of Services (675)	57,935	57,490	44
Maintenance of Meters (676)	4,583	2,563	45
Maintenance of Hydrants (677)	29,509	15,970	46
Maintenance of Miscellaneous Plant (678)	470	2,685	47
Total Transmission and Distribution Expenses	405,141	272,631	
CUSTOMER ACCOUNTS EXPENSES			
Supervision (901)	14,165	13,472	48
Meter Reading Expenses (902)	20,281	17,796	49
Customer Records and Collection Expenses (903)	55,511	45,605	50
Uncollectible Accounts (904)	705	6,359	51
Miscellaneous Customer Accounts Expenses (905)	0	0	52
Customer Service and Information Expenses (906)	0	0	53
Total Customer Accounts Expenses	90,662	83,232	
SALES EXPENSES			
Sales Expenses (910)	0	0	54
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	55,582	56,118	55
Office Supplies and Expenses (921)	3,167	2,280	56
Administrative Expenses Transferred--Credit (922)	0	0	57
Outside Services Employed (923)	160,199	166,694	58
Property Insurance (924)	19,572	22,232	59
Injuries and Damages (925)	28,728	29,906	60
Employee Pensions and Benefits (926)	269,070	300,653	61
Regulatory Commission Expenses (928)	1,167	2,231	62
Duplicate Charges--Credit (929)	0	0	63

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
ADMINISTRATIVE AND GENERAL EXPENSES			
Miscellaneous General Expenses (930)	11,203	11,630	64
Rents (931)	0	0	65
Maintenance of General Plant (932)	0	0	66
Total Administrative and General Expenses	548,688	591,744	
Total Operation and Maintenance Expenses	1,593,994	1,491,641	

WATER OPERATION & MAINTENANCE EXPENSES

Water Operation & Maintenance Expenses (Page W-05)

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

652...2007 was a higher than normal year. With our new water plant, our staff continues to develop maintenance procedures for our equipment. 2008 had less fibre breakage than in the past.

662...normal business fluctuations of "as needed" repairs and maintenance

672...The utility has entered into a maintenance/inspection/repair/renovation contract for our water towers. Early years of the contract have increased expenses due to water tower painting projects.

677...Higher than normal year of hydrant maintenance and hydrant repairs due to auto accidents and during flushing.

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		145,426	145,426	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		5,374	5,445	2
Net property tax equivalent		140,052	139,981	
Social Security		44,182	42,428	3
PSC Remainder Assessment		1,556	1,959	4
Other (specify): NONE			0	5
Total tax expense		185,790	184,368	

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			Manitowoc				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.193551				3
County tax rate	mills		5.692923				4
Local tax rate	mills		9.752503				5
School tax rate	mills		10.245037				6
Voc. school tax rate	mills		1.592442				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		27.476456				10
Less: state credit	mills		1.930010				11
Net tax rate	mills		25.546446				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		9.752503				14
Combined School Tax Rate	mills		11.837479				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		21.589982				17
Total Tax Rate	mills		27.476456				18
Ratio of Local and School Tax to Total	dec.		0.785763				19
Total tax net of state credit	mills		25.546446				20
Net Local and School Tax Rate	mills		20.073452				21
Utility Plant, Jan. 1	\$	13,040,564	13,040,564				22
Materials & Supplies	\$	108,062	108,062				23
Subtotal	\$	13,148,626	13,148,626				24
Less: Plant Outside Limits	\$	243,265	243,265				25
Taxable Assets	\$	12,905,361	12,905,361				26
Assessment Ratio	dec.		0.877695				27
Assessed Value	\$	11,326,971	11,326,971				28
Net Local & School Rate	mills		20.073452				29
Tax Equiv. Computed for Current Year	\$	227,371	227,371				30
Tax Equivalent per 1994 PSC Report	\$	144,134					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$	145,426					32 33
Tax equiv. for current year (see note 6)	\$	145,426					34
Footnotes							35

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT						
Organization (301)	0				0	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
Total Intangible Plant	0	0	0	0	0	
SOURCE OF SUPPLY PLANT						
Land and Land Rights (310)	0				0	4
Structures and Improvements (311)	0				0	5
Collecting and Impounding Reservoirs (312)	0				0	6
Lake, River and Other Intakes (313)	160,767				160,767	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	160,767	0	0	0	160,767	
PUMPING PLANT						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	97,579				97,579	12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	774,536				774,536	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	55,555				55,555	16
Total Pumping Plant	927,670	0	0	0	927,670	
WATER TREATMENT PLANT						
Land and Land Rights (330)	0				0	17
Structures and Improvements (331)	1,376,403	5,658			1,382,061	18
Sand or Other Media Filtration Equipment (332)	2,599,356			(2,599,356)	0	19
Membrane Filtration Equipment (333)		18,893	27,500	2,430,594	2,421,987	20
Other Water Treatment Equipment (334)				168,762	168,762	21
Total Water Treatment Plant	3,975,759	24,551	27,500	0	3,972,810	
TRANSMISSION AND DISTRIBUTION PLANT						
Land and Land Rights (340)	10,697				10,697	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	270,584				270,584	24
Transmission and Distribution Mains (343)	3,362,571				3,362,571	25
Services (345)	586,504				586,504	26
Meters (346)	608,596	60,646	8,530		660,712	27
Hydrants (348)	321,147				321,147	28

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT						
Other Transmission and Distribution Plant (349)	0				0	29
Total Transmission and Distribution Plant	5,160,099	60,646	8,530	0	5,212,215	
GENERAL PLANT						
Land and Land Rights (389)	0				0	30
Structures and Improvements (390)	0				0	31
Office Furniture and Equipment (391)	19,650				19,650	32
Computer Equipment (391.1)	31,434	1,045			32,479	33
Transportation Equipment (392)	114,735				114,735	34
Stores Equipment (393)	0				0	35
Tools, Shop and Garage Equipment (394)	147,293				147,293	36
Laboratory Equipment (395)	59,010				59,010	37
Power Operated Equipment (396)	7,416				7,416	38
Communication Equipment (397)	199,936				199,936	39
SCADA Equipment (397.1)	0				0	40
Miscellaneous Equipment (398)	0				0	41
Total General Plant	579,474	1,045	0	0	580,519	
Total utility plant in service directly assignable	10,803,769	86,242	36,030	0	10,853,981	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	10,803,769	86,242	36,030	0	10,853,981	

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

Water Utility Plant in Service --Plant Financed by Utility or Municipality-- (Page W-08)

If Adjustments for any account are nonzero, please explain.

332,333,334 All adjustments are to classify plant appropriately for the PSC changes in the
Chart of Accounts

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT						
Organization (301)	0				0	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
Total Intangible Plant	0	0	0	0	0	
SOURCE OF SUPPLY PLANT						
Land and Land Rights (310)	0				0	4
Structures and Improvements (311)	0				0	5
Collecting and Impounding Reservoirs (312)	0				0	6
Lake, River and Other Intakes (313)	0				0	7
Wells and Springs (314)	0				0	8
Supply Mains (316)	0				0	9
Other Water Source Plant (317)	0				0	10
Total Source of Supply Plant	0	0	0	0	0	
PUMPING PLANT						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	0				0	12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	0				0	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	0				0	16
Total Pumping Plant	0	0	0	0	0	
WATER TREATMENT PLANT						
Land and Land Rights (330)	0				0	17
Structures and Improvements (331)	0				0	18
Sand or Other Media Filtration Equipment (332)	0				0	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
Total Water Treatment Plant	0	0	0	0	0	
TRANSMISSION AND DISTRIBUTION PLANT						
Land and Land Rights (340)	0				0	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	0				0	24
Transmission and Distribution Mains (343)	1,734,210				1,734,210	25
Services (345)	290,567				290,567	26
Meters (346)	1,500				1,500	27

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT						
Hydrants (348)	197,004				197,004	28
Other Transmission and Distribution Plant (349)	0				0	29
Total Transmission and Distribution Plant	2,223,281	0	0	0	2,223,281	
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	2,223,281	0	0	0	2,223,281	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	2,223,281	0	0	0	2,223,281	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

--Plant Financed by Utility or Municipality--

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
SOURCE OF SUPPLY PLANT				
Structures and Improvements (311)	0	0.00%		1
Collecting and Impounding Reservoirs (312)	0	0.00%		2
Lake, River and Other Intakes (313)	150,869	1.67%	2,685	3
Wells and Springs (314)	0	0.00%		4
Supply Mains (316)	0	0.00%		5
Other Water Source Plant (317)	0	0.00%		6
Total Source of Supply Plant	150,869		2,685	
PUMPING PLANT				
Structures and Improvements (321)	56,916	2.43%	2,371	7
Other Power Production Equipment (323)	0	0.00%		8
Electric Pumping Equipment (325)	146,284	4.42%	34,235	9
Diesel Pumping Equipment (326)	0	0.00%		10
Other Pumping Equipment (328)	39,542	4.29%	2,383	11
Total Pumping Plant	242,742		38,989	
WATER TREATMENT PLANT				
Structures and Improvements (331)	324,915	2.50%	34,481	12
Sand or Other Media Filtration Equipment (332)	42,110	3.24%	0	13
Membrane Filtration Equipment (333)		3.24%	78,612	14
Other Water Treatment Equipment (334)		3.24%	5,468	15
Total Water Treatment Plant	367,025		118,561	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	0	0.00%		16
Distribution Reservoirs and Standpipes (342)	257,277	1.86%	5,033	17
Transmission and Distribution Mains (343)	466,141	0.93%	31,272	18
Services (345)	192,091	2.09%	12,262	19
Meters (346)	330,265	5.00%	31,733	20
Hydrants (348)	91,303	1.59%	5,107	21
Other Transmission and Distribution Plant (349)	0	0.00%		22
Total Transmission and Distribution Plant	1,337,077		85,407	
GENERAL PLANT				
Structures and Improvements (390)	0	0.00%		23
Office Furniture and Equipment (391)	19,650	5.88%	0	24
Computer Equipment (391.1)	31,434	25.00%	1,044	25
Transportation Equipment (392)	114,734	10.56%	0	26
Stores Equipment (393)	0	0.00%		27
Tools, Shop and Garage Equipment (394)	147,188	5.88%	105	28
Laboratory Equipment (395)	47,685	5.88%	3,469	29

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					153,554	3
314					0	4
316					0	5
317					0	6
	0	0	0	0	153,554	
321					59,287	7
323					0	8
325					180,519	9
326					0	10
328					41,925	11
	0	0	0	0	281,731	
331					359,396	12
332				(42,110)	0	13
333	27,500			39,376	90,488	14
334				2,734	8,202	15
	27,500	0	0	0	458,086	
341					0	16
342					262,310	17
343					497,413	18
345					204,353	19
346	8,530				353,468	20
348					96,410	21
349					0	22
	8,530	0	0	0	1,413,954	
390					0	23
391					19,650	24
391.1					32,478	25
392					114,734	26
393					0	27
394					147,293	28
395					51,154	29

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

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
GENERAL PLANT				
Power Operated Equipment (396)	3,058	7.50%	556	30
Communication Equipment (397)	199,936	9.09%		31
SCADA Equipment (397.1)	0	0.00%		32
Miscellaneous Equipment (398)	0	0.00%		33
Total General Plant	563,685		5,174	
Total accum. prov. directly assignable	2,661,398		250,816	
 Common Utility Plant Allocated to Water Department	 0	 0.00%		 34
Total accum. prov. for depreciation	2,661,398		250,816	

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
396					3,614	30
397					199,936	31
397.1					0	32
398					0	33
	0	0	0	0	568,859	
	36,030	0	0	0	2,876,184	
					0	34
	36,030	0	0	0	2,876,184	

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

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

If Adjustments for any account are nonzero, please explain.

332,333,334 All adjustments are to classify plant appropriately for the PSC changes in the
Chart of Accounts

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

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ACCUMULATED PROVISION FOR DEPRECIATION - WATER

--Plant Financed by Contributions--

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
SOURCE OF SUPPLY PLANT				
Structures and Improvements (311)	0	0.00%		1
Collecting and Impounding Reservoirs (312)	0	0.00%		2
Lake, River and Other Intakes (313)	0	0.00%		3
Wells and Springs (314)	0	0.00%		4
Supply Mains (316)	0	0.00%		5
Other Water Source Plant (317)	0	0.00%		6
Total Source of Supply Plant	0		0	
PUMPING PLANT				
Structures and Improvements (321)	0	0.00%		7
Other Power Production Equipment (323)	0	0.00%		8
Electric Pumping Equipment (325)	0	0.00%		9
Diesel Pumping Equipment (326)	0	0.00%		10
Other Pumping Equipment (328)	0	0.00%		11
Total Pumping Plant	0		0	
WATER TREATMENT PLANT				
Structures and Improvements (331)	0	0.00%		12
Sand or Other Media Filtration Equipment (332)	0	0.00%		13
Membrane Filtration Equipment (333)				14
Other Water Treatment Equipment (334)				15
Total Water Treatment Plant	0		0	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	0	0.00%		16
Distribution Reservoirs and Standpipes (342)	0	0.00%		17
Transmission and Distribution Mains (343)	354,232	0.93%	16,128	18
Services (345)	137,746	2.09%	6,073	19
Meters (346)	263	5.00%	75	20
Hydrants (348)	69,480	1.59%	3,132	21
Other Transmission and Distribution Plant (349)	0	0.00%		22
Total Transmission and Distribution Plant	561,721		25,408	
GENERAL PLANT				
Structures and Improvements (390)	0	0.00%		23
Office Furniture and Equipment (391)	0	0.00%		24
Computer Equipment (391.1)	0	0.00%		25
Transportation Equipment (392)	0	0.00%		26
Stores Equipment (393)	0	0.00%		27
Tools, Shop and Garage Equipment (394)	0	0.00%		28
Laboratory Equipment (395)	0	0.00%		29

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314					0	4
316					0	5
317					0	6
	0	0	0	0	0	
321					0	7
323					0	8
325					0	9
326					0	10
328					0	11
	0	0	0	0	0	
331					0	12
332					0	13
333					0	14
334					0	15
	0	0	0	0	0	
341					0	16
342					0	17
343					370,360	18
345					143,819	19
346					338	20
348					72,612	21
349					0	22
	0	0	0	0	587,129	
390					0	23
391					0	24
391.1					0	25
392					0	26
393					0	27
394					0	28
395					0	29

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

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
GENERAL PLANT				
Power Operated Equipment (396)	0	0.00%		30
Communication Equipment (397)	0	0.00%		31
SCADA Equipment (397.1)	0	0.00%		32
Miscellaneous Equipment (398)	0	0.00%		33
Total General Plant	0		0	
Total accum. prov. directly assignable	561,721		25,408	
Common Utility Plant Allocated to Water Department	0	0.00%		34
Total accum. prov. for depreciation	561,721		25,408	

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
396					0	30
397					0	31
397.1					0	32
398					0	33
	0	0	0	0	0	
	0	0	0	0	587,129	
					0	34
	0	0	0	0	587,129	

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		31,577		31,577	1
February		28,985		28,985	2
March		30,578		30,578	3
April		30,164		30,164	4
May		34,850		34,850	5
June		34,998		34,998	6
July		37,555		37,555	7
August		44,766		44,766	8
September		37,037		37,037	9
October		31,654		31,654	10
November		28,143		28,143	11
December		29,949		29,949	12
Total annual pumpage	0	400,256	0	400,256	

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):	400,256	1
Less: Gallons (000's) used in the treatment process:	7,756	2
Subtotal: Gallons (000's) entering distribution system:	392,500	3
Less: Gallons (000's) sold:	337,959	4
Gallons (000's) entering distribution system but not sold:	54,541	5
Estimated Water Usage:		6
Gallons (000's) used to flush mains:		7
Gallons (000's) used for fire protection:	102	8
Gallons (000's) used to prevent freezing of distribution system:		9
Gallons (000's) used for other system uses:		10
Subtotal Estimated Usage:	102	11
Estimated Water Losses:		12
Gallons (000's) lost due to main leaks or breaks:	2,700	13
Gallons (000's) lost due to service leaks or breaks:		14
Gallons (000's) lost due to hydrant leaks, tank overflows and pressure reducing valves:		15
Gallons (000's) for unauthorized usage such as vandalism and theft:		16
Gallons (000's) not accounted for:	51,739	17
Subtotal of Estimated Losses:	54,439	18
Percentage of water entering distribution system sold:	86%	19
Percentage of unaccounted for water:	13%	20
If more than 15%, indicate causes:		21

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

OTHER STATISTICS

Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)	1,925	22
Date of maximum: 08/26/2008		23
Cause of maximum: Hot Dry Summer Day		24
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)	1,016	25
Date of minimum: 11/08/2008		26
Total KWH used by the utility (include pumping, treatment facilities and other utility operations):	637,945	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?	12,540	35
Outside municipality?		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)
NONE					No

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes				1
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)	
LAKE MICHIGAN	1	6,126	33	24	1

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	CW1	CW2	CW3	1
Location	CLEAR WELL	CLEAR WELL	CLEAR WELL	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	SIMFLO	SIMFLO	SIMFLO	5
Year Installed	2004	2004	2004	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	1,440	1,440	1,440	8
Pump Motor or Standby Engine Mfr	US MOTORS	US MOTORS	US MOTORS	9
Year Installed	2004	2004	2004	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	75	75	75	12
Footnotes				13
				14

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	PUMP1	PUMP2	PUMP3	15
Location	LOW LIFT ROOM	LOW LIFT ROOM	LOW LIFT ROOM	16
Purpose	P	P	P	17
Destination	T	T	T	18
Pump Manufacturer	GOULDS	GOULDS	GOULDS	19
Year Installed	2004	2004	2004	20
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	21
Actual Capacity (gpm)	1,440	1,440	1,440	22
Pump Motor or Standby Engine Mfr	US MOTORS	US MOTORS	US MOTORS	23
Year Installed	2004	2004	2004	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	60	60	60	26
Footnotes				27
				28

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	R7	R8	R9	1
Location	RESERVOIR	RESERVOIR	RESERVOIR	2
Purpose	P	S	P	3
Destination	D	D	D	4
Pump Manufacturer	US PUMP	US PUMP	GOULDS	5
Year Installed	1963	1963	1998	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	700	1,500	700	8
Pump Motor or Standby Engine Mfr	US MOTORS	WAUKESHA	US MOTORS	9 10
Year Installed	2002	1963	1998	11
Type	ELECTRIC	NATURAL GAS	ELECTRIC	12
Horsepower	50	85	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 24
Year Installed				25
Type				26
Horsepower				27
Footnotes				28

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	EASTSIDE	NORTHEND	SOUTHSIDE	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	R	ET	3
Year constructed	1936	1963	1939	4
Primary material (earthen, steel, concrete, other)	STEEL	CONCRETE	STEEL	5
Elevation difference in feet (See Headnote 3.)	128	0	128	6
Total capacity in gallons (actual)	500,000	2,000,000	500,000	7
				8
WATER TREATMENT PLANT				9
Disinfection, type of equipment (gas, liquid, powder, other)		LIQUID		10
Points of application (wellhouse, central facilities, booster station, other)		BOOSTER STATION		11
Filters, type (gravity, pressure, other, none)		PRESSURE		12
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)		3.0000		13
Is a corrosion control chemical used (yes, no)?		Y		14
Is water fluoridated (yes, no)?		Y		15
Footnotes				16

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	Number of Feet			Adjustments Increase or (Decrease) (g)	End of Year (h)	
			First of Year (d)	Added During Year (e)	Retired During Year (f)			
M	D	1.500	475				475	1
M	D	4.000	30,909				30,909	2
M	D	6.000	210,002				210,002	3
M	D	8.000	44,531				44,531	4
M	D	10.000	20,642				20,642	5
M	D	12.000	57,069				57,069	6
M	T	12.000	11,108				11,108	7
M	D	14.000	4,486				4,486	8
Total Within Municipality			379,222	0	0	0	379,222	
Total Utility			379,222	0	0	0	379,222	

WATER SERVICES

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

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
L	0.625	2,940				2,940		1
M	0.750	1,410				1,410		2
M	1.000	1,001				1,001		3
L	1.000	54				54		4
L	1.250	3				3		5
M	1.250	1				1		6
M	1.500	66				66		7
M	2.000	59				59		8
L	2.000	3				3		9
M	4.000	57				57		10
M	6.000	23				23		11
M	8.000	21				21		12
M	10.000	3				3		13
Total Utility		5,641	0	0	0	5,641	0	

WATER SERVICES

Water Services (Page W-20)

If Utility-Owned Service Not In Use at End of Year is reported as zero, please explain.

We currently have no records to show unused services.

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	5,250	162	150	(1,650)	3,612	86	*	1
0.750	0	132	0	1,650	1,782	20	*	2
1.000	151		5		146	13		3
1.500	36	3	0		39	16		4
2.000	87	14	7		94	35		5
3.000	25	5	3		27	4		6
4.000	13	2	2		13	2		7
6.000	1	0	0		1	1		8
10.000	0			1	1	0	*	9
12.000	0			1	1	0	*	10
Total:	5,563	318	167	2	5,716	177		

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	3,391	162	1	1	0	57	3,612	*	1
0.750	1,296	79	1	2	0	404	1,782	*	2
1.000	17	77	4	5	1	42	146		3
1.500	0	23	2	4	0	10	39		4
2.000	0	38	12	19	2	23	94		5
3.000	0	7	8	2	0	10	27		6
4.000	0	1	6	4	1	1	13		7
6.000	0	1	0	0	0	0	1		8
10.000	0	0	0	0	1	0	1	*	9
12.000	0	0	0	0	1	0	1	*	10
Total:	4,704	388	34	37	6	547	5,716		

METERS

Meters (Page W-21)

Explain all reported adjustments.

.625 & .75 meters were previously reported together. With our new meter system, it is simpler to report them separately. 10" and 12 " meters were previously not reported.

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	0				0	1
Within Municipality	612				612	2
Total Fire Hydrants	612	0	0	0	612	
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:	613
Number of distribution system valves end of year:	940
Number of distribution valves operated during year:	490

ELECTRIC OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Electricity			
Sales of Electricity (440-448)	8,675,193	8,247,824	1
Total Sales of Electricity	8,675,193	8,247,824	
Other Operating Revenues			
Forfeited Discounts (450)	13,819	12,507	2
Miscellaneous Service Revenues (451)	6,745	6,735	3
Sales of Water and Water Power (453)	0	0	4
Rent from Electric Property (454)	26,821	27,941	5
Interdepartmental Rents (455)	0	0	6
Other Electric Revenues (456)	13,792	20,894	7
Total Other Operating Revenues	61,177	68,077	
Total Operating Revenues	8,736,370	8,315,901	
Operation and Maintenance Expenses			
Power Production Expenses (500-557)	6,614,536	6,099,792	8
Transmission Expenses (560-573)	0	0	9
Distribution Expenses (580-598)	409,908	365,744	10
Customer Accounts Expenses (901-905)	160,919	159,868	11
Customer Service and Information Expenses (906)	0		12
Sales Expenses (911-916)	1,742	1,839	13
Administrative and General Expenses (920-932)	651,142	609,260	14
Total Operation and Maintenance Expenses	7,838,247	7,236,503	
Other Expenses			
Depreciation Expense (403)	361,719	337,753	15
Amortization Expense (404-407)		0	16
Taxes (408)	277,308	265,721	17
Total Other Expenses	639,027	603,474	
Total Operating Expenses	8,477,274	7,839,977	
NET OPERATING INCOME	259,096	475,924	

OTHER OPERATING REVENUES (ELECTRIC)

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

Particulars (a)	Amount (b)	
Forfeited Discounts (450):		
NONE		1
Customer late payment charges	13,819	2
Other (specify):		
Total Forfeited Discounts (450)	13,819	
Miscellaneous Service Revenues (451):		
MISC SERVICE REVENUES	6,745	3
Total Miscellaneous Service Revenues (451)	6,745	
Sales of Water and Water Power (453):		
NONE		4
Total Sales of Water and Water Power (453)	0	
Rent from Electric Property (454):		
RENT FROM ELECTRIC PROPERTY	26,821	5
Total Rent from Electric Property (454)	26,821	
Interdepartmental Rents (455):		
NONE		6
Total Interdepartmental Rents (455)	0	
Other Electric Revenues (456):		
OTHER MISCELLANEOUS REVENUES	13,792	7
Total Other Electric Revenues (456)	13,792	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

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

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
POWER PRODUCTION EXPENSES			
OTHER POWER GENERATION EXPENSES			
Maintenance of Miscellaneous Other Power Generating Plant (554)		0	33
Total Other Power Generation Expenses	0	0	
OTHER POWER SUPPLY EXPENSES			
Purchased Power (555)	6,614,536	6,099,792	34
System Control and Load Dispatching (556)		0	35
Other Expenses (557)		0	36
Total Other Power Supply Expenses	6,614,536	6,099,792	
Total Power Production Expenses	6,614,536	6,099,792	
TRANSMISSION EXPENSES			
Operation Supervision and Engineering (560)		0	37
Load Dispatching (561)		0	38
Station Expenses (562)		0	39
Overhead Line Expenses (563)		0	40
Underground Line Expenses (564)		0	41
Miscellaneous Transmission Expenses (566)		0	42
Rents (567)		0	43
Maintenance Supervision and Engineering (568)		0	44
Maintenance of Structures (569)		0	45
Maintenance of Station Equipment (570)		0	46
Maintenance of Overhead Lines (571)		0	47
Maintenance of Underground Lines (572)		0	48
Maintenance of Miscellaneous Transmission Plant (573)		0	49
Total Transmission Expenses	0	0	
DISTRIBUTION EXPENSES			
Operation Supervision and Engineering (580)		0	50
Load Dispatching (581)		0	51
Station Expenses (582)	21,127	17,654	52
Overhead Line Expenses (583)	11,235	8,154	53
Underground Line Expenses (584)	56,067	46,827	54
Street Lighting and Signal System Expenses (585)	239	841	55
Meter Expenses (586)	46,592	20,753	56
Customer Installations Expenses (587)	14,444	14,867	57
Miscellaneous Distribution Expenses (588)	144,282	158,517	58
Rents (589)		0	59
Maintenance Supervision and Engineering (590)		0	60
Maintenance of Structures (591)		0	61
Maintenance of Station Equipment (592)	644	6,427	62
Maintenance of Overhead Lines (593)	73,805	57,521	63

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
DISTRIBUTION EXPENSES			
Maintenance of Underground Lines (594)	3,880	1,683	64
Maintenance of Line Transformers (595)	2,246	855	65
Maintenance of Street Lighting and Signal Systems (596)	28,934	27,675	66
Maintenance of Meters (597)	84	0	67
Maintenance of Miscellaneous Distribution Plant (598)	6,329	3,970	68
Total Distribution Expenses	409,908	365,744	
CUSTOMER ACCOUNTS EXPENSES			
Supervision (901)	17,091	16,254	69
Meter Reading Expenses (902)	24,682	21,432	70
Customer Records and Collection Expenses (903)	99,224	76,015	71
Uncollectible Accounts (904)	19,922	46,167	72
Miscellaneous Customer Accounts Expenses (905)		0	73
Customer Service and Information Expenses (906)			74
Total Customer Accounts Expenses	160,919	159,868	
SALES EXPENSES			
Supervision (911)		0	75
Demonstrating and Selling Expenses (912)		0	76
Advertising Expenses (913)	1,742	1,839	77
Miscellaneous Sales Expenses (916)		0	78
Total Sales Expenses	1,742	1,839	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	130,671	118,492	79
Office Supplies and Expenses (921)	11,014	7,043	80
Administrative Expenses Transferred -- Credit (922)	0	0	81
Outside Services Employed (923)	146,160	143,860	82
Property Insurance (924)	15,006	18,614	83
Injuries and Damages (925)	26,022	25,817	84
Employee Pensions and Benefits (926)	220,434	211,701	85
Regulatory Commission Expenses (928)	0	0	86
Duplicate Charges -- Credit (929)	0	0	87
Miscellaneous General Expenses (930)	97,842	80,183	88
Rents (931)	0	0	89
Maintenance of General Plant (932)	3,993	3,550	90
Total Administrative and General Expenses	651,142	609,260	
Total Operation and Maintenance Expenses	7,838,247	7,236,503	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Electric Operation & Maintenance Expenses (Page E-03)

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

586...more time spent in the changing out of meters and testing of meters. Also affected due to settled union contract that included backpay.

593...significant increase in cost of the tree trimming contract price

903...clerical staff contract settled with significant pay increases and backpay

904...previous years were higher than due to write off of VERY old accounts. This year is lower due to improved collection procedures, including stricter shut off policy, more timely collection procedures, involvement in the TRIP program

930...additional cost for apprenticeship schooling and travel. Also, safety training has increased our costs in this area.

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		218,268	210,615	1
Social Security		51,311	46,281	2
Wisconsin Gross Receipts Tax		474	440	3
PSC Remainder Assessment		7,255	8,385	4
Other (specify): NONE			0	5
Total tax expense		277,308	265,721	

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			Manitowoc				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.193551				3
County tax rate	mills		5.692923				4
Local tax rate	mills		9.752503				5
School tax rate	mills		10.245037				6
Voc. school tax rate	mills		1.592442				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		27.476456				10
Less: state credit	mills		1.930010				11
Net tax rate	mills		25.546446				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		9.752503				14
Combined School Tax Rate	mills		11.837479				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		21.589982				17
Total Tax Rate	mills		27.476456				18
Ratio of Local and School Tax to Total	dec.		0.785763				19
Total tax net of state credit	mills		25.546446				20
Net Local and School Tax Rate	mills		20.073452				21
Utility Plant, Jan. 1	\$	12,112,302	12,112,302				22
Materials & Supplies	\$	330,466	330,466				23
Subtotal	\$	12,442,768	12,442,768				24
Less: Plant Outside Limits	\$	54,079	54,079				25
Taxable Assets	\$	12,388,689	12,388,689				26
Assessment Ratio	dec.		0.877695				27
Assessed Value	\$	10,873,490	10,873,490				28
Net Local & School Rate	mills		20.073452				29
Tax Equiv. Computed for Current Year	\$	218,268	218,268				30
Tax Equivalent per 1994 PSC Report	\$	153,107					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32 33
Tax equiv. for current year (see note 5)	\$	218,268					34
Footnotes							35

ELECTRIC UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

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

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

ELECTRIC UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION PLANT						
Poles and Fixtures (355)	0				0	29
Overhead Conductors and Devices (356)	81,951				81,951	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	81,951	0	0	0	81,951	
DISTRIBUTION PLANT						
Land and Land Rights (360)	13,935				13,935	34
Structures and Improvements (361)	49,744				49,744	35
Station Equipment (362)	1,360,389	13,079			1,373,468	36
Storage Battery Equipment (363)	0				0	37
Poles, Towers and Fixtures (364)	1,329,569	43,487	24,417		1,348,639	38
Overhead Conductors and Devices (365)	1,387,863	39,039	145,615		1,281,287	39
Underground Conduit (366)	797,964	47,692	6,426		839,230	40
Underground Conductors and Devices (367)	729,020	81,239	36,736		773,523	41
Line Transformers (368)	1,771,228	111,306	29,299		1,853,235	42
Services (369)	658,375	12,067	43,804		626,638	43
Meters (370)	543,782	12,342	4,776		551,348	44
Installations on Customers' Premises (371)	44,392	3,917	1,655		46,654	45
Leased Property on Customers' Premises (372)	0	0			0	46
Street Lighting and Signal Systems (373)	624,578	85,187	206		709,559	47
Total Distribution Plant	9,310,839	449,355	292,934	0	9,467,260	
GENERAL PLANT						
Land and Land Rights (389)	11,331				11,331	48
Structures and Improvements (390)	327,466				327,466	49
Office Furniture and Equipment (391)	107,484				107,484	50
Computer Equipment (391.1)	214,424	1,045			215,469	51
Transportation Equipment (392)	823,734	6,364			830,098	52
Stores Equipment (393)	0				0	53
Tools, Shop and Garage Equipment (394)	189,689				189,689	54
Laboratory Equipment (395)	34,888				34,888	55
Power Operated Equipment (396)	64,962				64,962	56
Communication Equipment (397)	37,612				37,612	57
SCADA Equipment (397.1)	0				0	58
Miscellaneous Equipment (398)	0				0	59

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
GENERAL PLANT						
Other Tangible Property (399)	0				0	60
Total General Plant	1,811,590	7,409	0	0	1,818,999	
Total utility plant in service directly assignable	11,204,380	456,764	292,934	0	11,368,210	
Common Utility Plant Allocated to Electric Department (300)	0				0	61
Total utility plant in service	11,204,380	456,764	292,934	0	11,368,210	

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

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

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

368...higher than normal purchases due to conversion of transformers during a highway reconstruction project, along with our normal purchases. New transformers are pad mount, which are more expensive.

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

365...multiple circuits that were not in use were removed after converting to a higher voltage

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

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

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

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION PLANT						
Towers and Fixtures (354)	0				0	28
Poles and Fixtures (355)	0				0	29
Overhead Conductors and Devices (356)	0				0	30
Underground Conduit (357)	0				0	31
Underground Conductors and Devices (358)	0				0	32
Roads and Trails (359)	0				0	33
Total Transmission Plant	0	0	0	0	0	
DISTRIBUTION PLANT						
Land and Land Rights (360)	0				0	34
Structures and Improvements (361)	0				0	35
Station Equipment (362)	0				0	36
Storage Battery Equipment (363)	0				0	37
Poles, Towers and Fixtures (364)	195,165		6,479		188,686	38
Overhead Conductors and Devices (365)	193,080		26,335		166,745	39
Underground Conduit (366)	47,782				47,782	40
Underground Conductors and Devices (367)	104,645		2,017		102,628	41
Line Transformers (368)	0				0	42
Services (369)	93,435		8,075		85,360	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)	64,245		924		63,321	47
Total Distribution Plant	698,352	0	43,830	0	654,522	
GENERAL PLANT						
Land and Land Rights (389)	0				0	48
Structures and Improvements (390)	0				0	49
Office Furniture and Equipment (391)	0				0	50
Computer Equipment (391.1)	0				0	51
Transportation Equipment (392)	0				0	52
Stores Equipment (393)	0				0	53
Tools, Shop and Garage Equipment (394)	0				0	54
Laboratory Equipment (395)	0				0	55
Power Operated Equipment (396)	0				0	56
Communication Equipment (397)	0				0	57
SCADA Equipment (397.1)	0				0	58
Miscellaneous Equipment (398)	0				0	59

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
GENERAL PLANT						
Other Tangible Property (399)	0				0	60
Total General Plant	0	0	0	0	0	
Total utility plant in service directly assignable	698,352	0	43,830	0	654,522	
Common Utility Plant Allocated to Electric Department (300)	0				0	61
Total utility plant in service	698,352	0	43,830	0	654,522	

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC

--Plant Financed by Utility or Municipality--

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
STEAM PRODUCTION PLANT				
Structures and Improvements (311)	0	0.00%		1
Boiler Plant Equipment (312)	0	0.00%		2
Engines and Engine Driven Generators (313)	0	0.00%		3
Turbogenerator Units (314)	0	0.00%		4
Accessory Electric Equipment (315)	0	0.00%		5
Miscellaneous Power Plant Equipment (316)	0	0.00%		6
Total Steam Production Plant	0		0	
HYDRAULIC PRODUCTION PLANT				
Structures and Improvements (331)	0	0.00%		7
Reservoirs, Dams and Waterways (332)	0	0.00%		8
Water Wheels, Turbines and Generators (333)	0	0.00%		9
Accessory Electric Equipment (334)	0	0.00%		10
Miscellaneous Power Plant Equipment (335)	0	0.00%		11
Roads, Railroads and Bridges (336)	0	0.00%		12
Total Hydraulic Production Plant	0		0	
OTHER PRODUCTION PLANT				
Structures and Improvements (341)	0	0.00%		13
Fuel Holders, Producers and Accessories (342)	0	0.00%		14
Prime Movers (343)	0	0.00%		15
Generators (344)	0	0.00%		16
Accessory Electric Equipment (345)	0	0.00%		17
Miscellaneous Power Plant Equipment (346)	0	0.00%		18
Total Other Production Plant	0		0	
TRANSMISSION PLANT				
Structures and Improvements (352)	0	0.00%		19
Station Equipment (353)	0	0.00%		20
Towers and Fixtures (354)	0	0.00%		21
Poles and Fixtures (355)	0	0.00%		22
Overhead Conductors and Devices (356)	1,205	2.94%	2,409	23
Underground Conduit (357)	0	0.00%		24
Underground Conductors and Devices (358)	0	0.00%		25
Roads and Trails (359)	0	0.00%		26
Total Transmission Plant	1,205		2,409	
DISTRIBUTION PLANT				
Structures and Improvements (361)	580	2.33%	1,159	27
Station Equipment (362)	337,997	2.63%	35,950	28
Storage Battery Equipment (363)	0	0.00%		29

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314					0	4
315					0	5
316					0	6
	0	0	0	0	0	
331					0	7
332					0	8
333					0	9
334					0	10
335					0	11
336					0	12
	0	0	0	0	0	
341					0	13
342					0	14
343					0	15
344					0	16
345					0	17
346					0	18
	0	0	0	0	0	
352					0	19
353					0	20
354					0	21
355					0	22
356					3,614	23
357					0	24
358					0	25
359					0	26
	0	0	0	0	3,614	
361					1,739	27
362		448			373,499	28
363					0	29

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC

--Plant Financed by Utility or Municipality--

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
DISTRIBUTION PLANT				
Poles, Towers and Fixtures (364)	509,160	3.14%	42,308	30
Overhead Conductors and Devices (365)	426,727	2.94%	39,200	31
Underground Conduit (366)	338,862	2.50%	21,397	32
Underground Conductors and Devices (367)	276,247	3.33%	25,492	33
Line Transformers (368)	815,132	3.17%	57,448	34
Services (369)	399,925	3.67%	24,211	35
Meters (370)	339,012	3.33%	18,234	36
Installations on Customers' Premises (371)	7,515	5.00%	2,276	37
Leased Property on Customers' Premises (372)	0	0.00%		38
Street Lighting and Signal Systems (373)	248,425	4.35%	28,816	39
Total Distribution Plant	3,699,582		296,491	
GENERAL PLANT				
Structures and Improvements (390)	209,320	2.33%	7,630	40
Office Furniture and Equipment (391)	107,484	11.88%	0	41
Computer Equipment (391.1)	137,827	11.88%	38,305	42
Transportation Equipment (392)	563,989	7.73%	63,920	43
Stores Equipment (393)	0	0.00%		44
Tools, Shop and Garage Equipment (394)	121,942	4.55%	8,631	45
Laboratory Equipment (395)	31,409	4.17%	1,455	46
Power Operated Equipment (396)	10,833	7.50%	4,872	47
Communication Equipment (397)	37,612	6.67%	0	48
SCADA Equipment (397.1)				49
Miscellaneous Equipment (398)	0	0.00%		50
Total General Plant	1,220,416		124,813	
Total accum. prov. directly assignable	4,921,203		423,713	
Common Utility Plant Allocated to Electric Department	0	0.00%		51
Total accum. prov. for depreciation	4,921,203		423,713	
GENERAL PLANT				
Other Tangible Property (399)	0	0.00%		52
Total General Plant	0		0	
Total accum. prov. directly assignable	4,921,203		423,713	

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
364	24,417	27,208			499,843	30
365	145,615	89,731			230,581	31
366	6,426	4,578			349,255	32
367	36,736	17,681			247,322	33
368	29,299	9,638			833,643	34
369	43,804	20,092			360,240	35
370	4,776	241			352,229	36
371	1,655	801			7,335	37
372					0	38
373	206	326			276,709	39
	292,934	170,744	0	0	3,532,395	
390					216,950	40
391					107,484	41
391.1					176,132	42
392					627,909	43
393					0	44
394					130,573	45
395					32,864	46
396					15,705	47
397					37,612	48
397.1					0	49
398					0	50
	0	0	0	0	1,345,229	
	292,934	170,744	0	0	4,881,238	
					0	51
	292,934	170,744	0	0	4,881,238	
399					0	52
	0	0	0	0	0	
	292,934	170,744	0	0	4,881,238	

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC

--Plant Financed by Contributions--

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

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

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

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

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC

--Plant Financed by Contributions--

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
DISTRIBUTION PLANT				
Poles, Towers and Fixtures (364)	69,396	3.14%	5,766	30
Overhead Conductors and Devices (365)	57,978	2.94%	5,326	31
Underground Conduit (366)	4,163	2.50%	263	32
Underground Conductors and Devices (367)	32,245	3.33%	2,976	33
Line Transformers (368)	0	0.00%		34
Services (369)	43,779	3.67%	2,650	35
Meters (370)	0	0.00%		36
Installations on Customers' Premises (371)	0	0.00%		37
Leased Property on Customers' Premises (372)	0	0.00%		38
Street Lighting and Signal Systems (373)	25,660	4.35%	2,976	39
Total Distribution Plant	233,221		19,957	
GENERAL PLANT				
Structures and Improvements (390)	0	0.00%		40
Office Furniture and Equipment (391)	0	0.00%		41
Computer Equipment (391.1)	0	0.00%		42
Transportation Equipment (392)	0	0.00%		43
Stores Equipment (393)	0	0.00%		44
Tools, Shop and Garage Equipment (394)	0	0.00%		45
Laboratory Equipment (395)	0	0.00%		46
Power Operated Equipment (396)	0	0.00%		47
Communication Equipment (397)	0	0.00%		48
SCADA Equipment (397.1)	0	0.00%		49
Miscellaneous Equipment (398)	0	0.00%		50
Total General Plant	0		0	
Total accum. prov. directly assignable	233,221		19,957	
Common Utility Plant Allocated to Electric Department	0	0.00%		51
Total accum. prov. for depreciation	233,221		19,957	
GENERAL PLANT				
Other Tangible Property (399)	0	0.00%		52
Total General Plant	0		0	
Total accum. prov. directly assignable	233,221		19,957	

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
364	6,479	7,219			61,464	30
365	26,335	16,228			20,741	31
366					4,426	32
367	2,017	971			32,233	33
368					0	34
369	8,075	3,704			34,650	35
370					0	36
371					0	37
372					0	38
373	924	1,461			26,251	39
	43,830	29,583	0	0	179,765	
390					0	40
391					0	41
391.1					0	42
392					0	43
393					0	44
394					0	45
395					0	46
396					0	47
397					0	48
397.1					0	49
398					0	50
	0	0	0	0	0	
	43,830	29,583	0	0	179,765	
					0	51
	43,830	29,583	0	0	179,765	
399					0	52
	0	0	0	0	0	
	43,830	29,583	0	0	179,765	

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)	15		2		13	1
7.2/12.5 kV (12kV)	0				0	2
14.4/24.9 kV (25kV)	0				0	3
Other:						
7.6/13.2(13kV)	97	2			99	4
Underground Lines						
2.4/4.16 kV (4kV)	1				1	5
7.2/12.5 kV (12kV)	0				0	6
14.4/24.9 kV (25kV)	0				0	7
Other:						
7.6/13.2(13kV)	13	6	6		13	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:						
7.6/13.2(13kV)	3				3	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	21	8
Total	21	9
Customers served at other than rural rates:		10
Farm		11
Nonfarm		12
Total	0	13
Total customers on rural lines at end of year	21	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	16,708	Monday	01/21/2008	12:00	8,877	1
February	02	16,810	Monday	02/11/2008	11:00	8,230	2
March	03	15,907	Monday	03/03/2008	12:00	8,219	3
April	04	15,229	Monday	04/14/2008	12:00	7,674	4
May	05	14,916	Wednesday	05/07/2008	11:00	7,506	5
June	06	17,982	Thursday	06/26/2008	14:00	7,769	6
July	07	19,371	Thursday	07/03/2008	14:00	8,825	7
August	08	20,034	Monday	08/18/2008	14:00	9,175	8
September	09	19,275	Tuesday	09/02/2008	15:00	8,075	9
October	10	14,950	Tuesday	10/28/2008	12:00	7,916	10
November	11	15,197	Monday	11/17/2008	11:00	7,721	11
December	12	16,467	Monday	12/15/2008	18:00	8,844	12
Total		202,846				98,831	

System Name COLUMBUS ST SUBSTATION

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

Type of Reading	Supplier
15 minutes integrated	WISCONSIN PUBLIC POWER INC. SYSTEM

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	98,831	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	98,831	15
Disposition of Energy		
Sales to Ultimate Consumers (including interdepartmental sales)	94,006	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	94,006	24
Energy Losses:		
Transmission Losses (if applicable)		26
Distribution Losses	4,825	27
Total Energy Losses	4,825	28
Loss Percentage (% Total Energy Losses of Total Source of Energy)	4.8821%	29
Total Disposition of Energy	98,831	30

SALES OF ELECTRICITY BY RATE SCHEDULE

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

Type of Sales/Rate Class Title (a)	Rate Schedule (b)	Avg. No. of Customers (c)	kWh (000 Omitted) (d)	
Residential Sales				
PRIVATE AREA LIGHTS	MS-1	53	182	1
RESIDENTIAL URBAN	RG-1	5,558	36,200	2
RESIDENTIAL RURAL	RG-1	17	146	3
Total Sales for Residential Sales		5,628	36,528	
Commercial & Industrial				
SMALL POWER(100KW)	CP-1	12	4,318	4
LARGE POWER(200KW)	CP-2	19	20,731	5
INDUSTRIAL POWER(1000KW)	CP-3	4	14,390	6
COMMERCIAL	GS-1	557	16,620	7
INTERDEPARTMENTAL	GS-1	11	652	8
Total Sales for Commercial & Industrial		603	56,711	
Public Street & Highway Lighting				
STREET LIGHTING	MS-1	2	767	9
Total Sales for Public Street & Highway Lighting		2	767	
Sales for Resale				
NONE				10
Total Sales for Sales for Resale		0	0	
TOTAL SALES FOR ELECTRICITY		6,233	94,006	

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)	
		17,506	2,498	20,004	1
		3,227,074	525,656	3,752,730	2
		12,634	2,143	14,777	3
0	0	3,257,214	530,297	3,787,511	
14,569	19,765	302,829	62,266	365,095	4
63,460	77,347	1,322,003	305,776	1,627,779	5
41,654	46,020	879,225	213,793	1,093,018	6
29,352	0	1,332,067	242,471	1,574,538	7
1,266	1,574	49,523	9,495	59,018	8
150,301	144,706	3,885,647	833,801	4,719,448	
		160,285	7,949	168,234	9
0	0	160,285	7,949	168,234	
				0	10
0	0	0	0	0	
150,301	144,706	7,303,146	1,372,047	8,675,193	

PURCHASED POWER STATISTICS

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

Particulars (a)	(b)		(c)		
Name of Vendor	WPPI				1
Point of Delivery	COLUMBUS STREET				2
Type of Power Purchased (firm, dump, etc.)	FIRM				3
Voltage at Which Delivered	69000				4
Point of Metering	69000				5
Total of 12 Monthly Maximum Demands -- kW	202,846				6
Average load factor	66.7420%				7
Total Cost of Purchased Power	6,614,536				8
Average cost per kWh	0.0669				9
On-Peak Hours (if applicable)					10
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	11
January	4,461	4,415			12
February	4,184	4,046			13
March	3,972	4,247			14
April	4,028	3,647			15
May	3,750	3,756			16
June	3,984	3,785			17
July	4,617	4,208			18
August	4,554	4,620			19
September	4,099	3,975			20
October	4,195	3,721			21
November	3,531	4,191			22
December	4,381	4,463			23
Total kWh (000)	49,756	49,074			24
Footnotes:					25

Particulars (a)	(d)		(e)		
Name of Vendor					26
Point of Delivery					27
Voltage at Which Delivered					28
Point of Metering					29
Type of Power Purchased (firm, dump, etc.)					30
Total of 12 Monthly Maximum Demands -- kW					31
Average load factor					32
Total Cost of Purchased Power					33
Average cost per kWh					34
On-Peak Hours (if applicable)					35
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	36
January					37
February					38
March					39
April					40
May					41
June					42
July					43
August					44
September					45
October					46
November					47
December					48
Total kWh (000)					49
Footnotes:					50

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 (\$)		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	41
Average Cost per Ton (\$)		42
Kind of Coal Used		43
Average BTU per Pound		44
Water Evaporated--Thousands of Pounds	0	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
Footnote		53
		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)					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)	
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	X	1	1	1				1
							Total	<u>0</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	

1

SUBSTATION EQUIPMENT

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

Particulars (a)	Utility Designation			(f)
	(b)	(c)	(d)	
Name of Substation	COLUMBUS	LAKESHORE	WEST RIVER	1
Voltage--High Side	69,000	13,200	13,200	2
Voltage--Low Side	13,200	4,160	4,160	3
Num. Main Transformers in Operation	3	1	1	4
Total Capacity of Transformers in kVA	60,000	6,750	6,750	5
Number of Spare Transformers on Hand	0	0	0	6
15-Minute Maximum Demand in kW	20,034			7
Dt and Hr of Such Maximum Demand	08/18/2008 14:00			8
Kwh Output	98,831			9
Footnotes				10

SUBSTATION EQUIPMENT (continued)

Particulars (g)	Utility Designation				(l)
	(h)	(i)	(j)	(k)	
Name of Substation					11
Voltage--High Side					12
Voltage--Low Side					13
Num. of Main Transformers in Operation					14
Total Capacity of Transformers in kVA					15
Number of Spare Transformers on Hand					16
15-Minute Maximum Demand in kW					17
Dt and Hr of Such Maximum Demand					18
Kwh Output					19
Footnotes					20

SUBSTATION EQUIPMENT (continued)

Particulars (m)	Utility Designation				(r)
	(n)	(o)	(p)	(q)	
Name of Substation					21
Voltage--High Side					22
Voltage--Low Side					23
Num. of Main Transformers in Operation					24
Capacity of Transformers in kVA					25
Number of Spare Transformers on Hand					26
15-Minute Maximum Demand in kW					27
Dt and Hr of Such Maximum Demand					28
Kwh Output					29
Footnotes					30

ELECTRIC DISTRIBUTION METERS & LINE TRANSFORMERS

Particulars (a)	Number of Watt-Hour Meters (b)	Line Transformers		1
		Number (c)	Total Cap. (kVA) (d)	
Number first of year	6,600	1,172	70,173	1
Acquired during year	192	20	1,400	2
Total	6,792	1,192	71,573	3
Retired during year	154	30	1,262	4
Sales, transfers or adjustments increase (decrease)				5
Number end of year	6,638	1,162	70,311	6
Number end of year accounted for as follows:				7
In customers' use	6,229	967	48,105	8
In utility's use	9			9
Locked meters on customers' premises				10
In stock	400	195	22,206	11
Total end of year	6,638	1,162	70,311	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				
Metal Halide/Halogen	175	3	2,451	1
Sodium Vapor	100	373	175,719	2
Sodium Vapor	150	355	250,119	3
Sodium Vapor	200	159	149,809	4
Sodium Vapor	250	39	48,777	5
Sodium Vapor	400	1	1,972	6
Total		930	628,847	
Ornamental				
Sodium Vapor	100	12	5,653	7
Sodium Vapor	200	52	48,994	8
Sodium Vapor	250	33	41,273	9
Total		97	95,920	
Other				
Sodium Vapor	200	24	22,613	10
Total		24	22,613	