3013 (02-05-09)

ANNUAL REPORT

OF

Name: WATERLOO WATER & LIGHT COMMISSION

Principal Office: 575 COMMERCIAL AVE.
WATERLOO, WI 53594-2400

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.

SIGNATURE PAGE

I EUGENE D. WEIHERT of
(Person responsible for accounts)

WATERLOO WATER & LIGHT COMMISSION , certify that I
(Utility Name)

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

(Signature of person responsible for accounts) 03/19/2009
(Date)

UTILITY SUPERINTENDENT
(Title)

TABLE OF CONTENTS

Schedule Name	Page
General Rules for Reporting	i
Signature Page	ii
Table of Contents	iii
Identification and Ownership	iv
FINANCIAL SECTION	
Income Statement	F-01
Details of Income Statement Accounts	F-02
Income from Merchandising, Jobbing & Contract Work (Accts. 415-416)	F-03
Revenues Subject to Wisconsin Remainder Assessment	F-04
Distribution of Total Payroll	F-05
Full-Time Employees (FTE)	F-06
Balance Sheet	F-07
Net Utility Plant	F-08
Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 111.1)	F-09
Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 111.2)	F-10
Net Nonutility Property (Accts. 121 & 122)	F-11
Accumulated Provision for Uncollectible Accounts-Cr. (Acct. 144)	N/A
Materials and Supplies	F-13
Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251)	F-14
Capital Paid in by Municipality (Acct. 200)	F-15
Bonds (Accts. 221 and 222)	F-17
Notes Payable & Miscellaneous Long-Term Debt	F-18
Taxes Accrued (Acct. 236)	F-19
Interest Accrued (Acct. 237)	F-20
Detail of Other Balance Sheet Accounts	F-22
Return on Rate Base Computation	F-23
Regulatory Liability - Pre-2003 Historical Accumulated Depreciation on Contributed Utility Plant (253)	F-25
Important Changes During the Year	F-26
WATER OPERATING SECTION	
Water Operating Revenues & Expenses	W-01
Water Operating Revenues - Sales of Water	W-02
Sales for Resale (Acct. 466)	W-03
Other Operating Revenues (Water)	W-04
Water Operation & Maintenance Expenses	W-05
Taxes (Acct. 408 - Water)	W-06
Property Tax Equivalent (Water)	W-07
Water Utility Plant in Service --Plant Financed by Utility or Municipality--	W-08
Water Utility Plant in Service --Plant Financed by Contributions--	W-09
Accumulated Provision for Depreciation - Water --Plant Financed by Utility or Municipality--	W-10
Accumulated Provision for Depreciation - Water --Plant Financed by Contributions--	W-12
Sources of Water Supply - Statistics	W-13
Water Loss and Other Statistics	W-14
Sources of Water Supply - Ground Waters	W-15
Sources of Water Supply - Surface Waters	N/A
Pumping & Power Equipment	W-17
Reservoirs, Standpipes & Water Treatment	W-18
Water Mains	W-19

TABLE OF CONTENTS

Schedule Name	Page
WATER OPERATING SECTION	
Water Services	W-20
Meters	W-21
Hydrants and Distribution System Valves	W-22
ELECTRIC OPERATING SECTION	
Electric Operating Revenues & Expenses	E-01
Other Operating Revenues (Electric)	E-02
Electric Operation & Maintenance Expenses	E-03
Taxes (Acct. 408 - Electric)	E-04
Property Tax Equivalent (Electric)	E-05
Electric Utility Plant in Service --Plant Financed by Utility or Municipality--	E-06
Electric Utility Plant in Service --Plant Financed by Contributions--	E-07
Accumulated Provision for Depreciation - Electric --Plant Financed by Utility or Municipality--	E-09
Accumulated Provision for Depreciation - Electric --Plant Financed by Contributions--	E-11
Transmission and Distribution Lines	E-12
Rural Line Customers	E-13
Monthly Peak Demand and Energy Usage	E-14
Electric Energy Account	E-15
Sales of Electricity by Rate Schedule	E-16
Purchased Power Statistics	E-18
Production Statistics Totals	N/A
Production Statistics	N/A
Steam Production Plants	N/A
Internal Combustion Generation Plants	N/A
Hydraulic Generating Plants	N/A
Substation Equipment	E-26
Electric Distribution Meters & Line Transformers	E-27
Street Lighting Equipment	E-28
NON-REGULATED SEWER OPERATING SECTION	
Sewer Operating Revenues & Expenses	N-01
Sewage Operating Revenues	N-02
High Strength Contributors	N-03
Other Operating Revenues (Sewer)	N-04
Sewer Operation & Maintenance Expenses	N-05
Taxes (Acct. 408 - Sewer)	N-06
Sewer Utility Plant in Service --Plant Financed by Utility or Municipality--	N-07
Sewer Utility Plant in Service --Plant Financed by Contributions--	N-08
Sewer Services	N-09
Sewer Mains	N-10

IDENTIFICATION AND OWNERSHIP

Exact Utility Name: WATERLOO WATER & LIGHT COMMISSION
Utility Address: 575 COMMERCIAL AVE.
WATERLOO, WI 53594-2400

When was utility organized? 12/1/1908
Report any change in name:
Effective Date:
Utility Web Site: www.waterlooutilities.com

Utility employee in charge of correspondence concerning this report:

Name: EUGENE D. WEIHERT
Title: UTILITY SUPERINTENDENT
Office Address:
575 COMMERCIAL AVE.
WATERLOO, WI 53594-2400

Telephone: (920) 478 - 2260
Fax Number: (920) 478 - 9682
Email Address: eweihert@wppienergy.org

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

Name: RAYMOND ROBERTSON
Title: PRESIDENT
Office Address:
440 LESCHINGER ST
WATERLOO, WI 53594

Telephone: (920) 478 - 2047
Fax Number:
Email Address:

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

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

Name: JODI DOBSON
Title: MANAGER
Office Address: VIRCHOW, KRAUSE & CO., LLP
P.O. BOX 7398
MADISON , WI 53707-7398

Telephone: (608) 249 - 6622
Fax Number: (608) 249 - 8532
Email Address:

Date of most recent audit report: 2/24/2009
Period covered by most recent audit: 01/01/08 - 12/31/08

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name:
Title:
Office Address:

Telephone:
Fax Number:
Email Address:

Name: EUGENE D. WEIHERT
Title: UTILITY SUPERINTENDENT
Office Address:
575 COMMERCIAL AVE.
WATERLOO, WI 53594-2400

Telephone: (920) 478 - 2260
Fax Number: (920) 478 - 9682
Email Address: eweihert@wppienergy.org

Name of utility commission/committee: WATERLOO WATER & LIGHT COMMISSION

Names of members of utility commission/committee:
MR THOMAS BERGAN, SECRETARY
MR RAYMOND BURBACH, COMMISSIONER
MR CLIFFORD BUTZINE, VICE PRESIDENT
MR FREDERICK HOLAUS, COMMISSIONER

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:

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)	4,205,735	3,861,247	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	3,634,432	3,207,233	2
Depreciation Expense (403)	250,889	228,596	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	212,662	201,565	5
Total Operating Expenses	**4,097,983**	**3,637,394**	
Net Operating Income	**107,752**	**223,853**	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	**107,752**	**223,853**	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	2,311	732	7
Income from Nonutility Operations (417)	8,432	(68,129)	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	54,869	84,324	10
Miscellaneous Nonoperating Income (421)	67,607	507,947	11
Total Other Income	**133,219**	**524,874**	
Total Income	**240,971**	**748,727**	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(18,815)	(18,815)	12
Other Income Deductions (426)	83,859	79,054	13
Total Miscellaneous Income Deductions	**65,044**	**60,239**	
Income Before Interest Charges	**175,927**	**688,488**	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	235,336	244,683	14
Amortization of Debt Discount and Expense (428)	5,448	5,460	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	4	4	18
Interest Charged to Construction--Cr. (432)	0	0	19
Total Interest Charges	**240,788**	**250,147**	
Net Income	**(64,861)**	**438,341**	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	6,861,361	6,423,020	20
Balance Transferred from Income (433)	(64,861)	438,341	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	**6,796,500**	**6,861,361**	

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	4,205,735	0	**4,205,735**	1
Total (Acct. 400):	**4,205,735**	**0**	**4,205,735**	
Operation and Maintenance Expense (401-402):				
Derived	3,634,432	0	**3,634,432**	2
Total (Acct. 401-402):	**3,634,432**	**0**	**3,634,432**	
Depreciation Expense (403):				
Derived	250,889	0	**250,889**	3
Total (Acct. 403):	**250,889**	**0**	**250,889**	
Amortization Expense (404-407):				
Derived	0	0	**0**	4
Total (Acct. 404-407):	**0**	**0**	**0**	
Taxes (408):				
Derived	212,662	0	**212,662**	5
Total (Acct. 408):	**212,662**	**0**	**212,662**	
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:	**107,752**	**0**	**107,752**	
OTHER INCOME				
Income from Merchandising, Jobbing and Contract Work (415-416):				
Derived	2,311	0	**2,311**	8
Total (Acct. 415-416):	**2,311**	**0**	**2,311**	
Income from Nonutility Operations (417):				
NON-REGULATED SEWER INCOME	8,432		**8,432**	9
Total (Acct. 417):	**8,432**	**0**	**8,432**	
Nonoperating Rental Income (418):				
NONE			**0**	10
Total (Acct. 418):	**0**	**0**	**0**	
Interest and Dividend Income (419):				
INVESTMENT INCOME	54,869		**54,869**	11
Total (Acct. 419):	**54,869**	**0**	**54,869**	
Miscellaneous Nonoperating Income (421):				
Contributed Plant - Water		6,217	**6,217**	12
Contributed Plant - Electric		7,690	**7,690**	13

DETAILS OF INCOME STATEMENT ACCOUNTS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
OTHER INCOME				
Miscellaneous Nonoperating Income (421):				
CONTRIBUTED PLANT-SEWER		53,700	**53,700**	14
Total (Acct. 421):	**0**	**67,607**	**67,607**	
TOTAL OTHER INCOME:	**65,612**	**67,607**	**133,219**	
MISCELLANEOUS INCOME DEDUCTIONS				
Miscellaneous Amortization (425):				
Regulatory Liability (253) Amortization	(18,815)	0	**(18,815)**	15
NONE			**0**	16
Total (Acct. 425):	**(18,815)**	**0**	**(18,815)**	
Other Income Deductions (426):				
Depreciation Expense on Contributed Plant - Water	0	25,902	**25,902**	17
Depreciation Expense on Contributed Plant - Electric	0	23,518	**23,518**	18
DEPR EXP ON CONTRIBUTED - SEWER		34,439	**34,439**	19
Total (Acct. 426):	**0**	**83,859**	**83,859**	
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	**(18,815)**	**83,859**	**65,044**	
INTEREST CHARGES				
Interest on Long-Term Debt (427):				
Derived	235,336	0	**235,336**	20
Total (Acct. 427):	**235,336**	**0**	**235,336**	
Amortization of Debt Discount and Expense (428):				
DEBT DISCOUNT AMORTIZATION	5,448		**5,448**	21
Total (Acct. 428):	**5,448**	**0**	**5,448**	
Amortization of Premium on Debt--Cr. (429):				
NONE			**0**	22
Total (Acct. 429):	**0**	**0**	**0**	
Interest on Debt to Municipality (430):				
Derived	0	0	**0**	23
Total (Acct. 430):	**0**	**0**	**0**	
Other Interest Expense (431):				
Derived	4	0	**4**	24
Total (Acct. 431):	**4**	**0**	**4**	
Interest Charged to Construction--Cr. (432):				
NONE			**0**	25
Total (Acct. 432):	**0**	**0**	**0**	
TOTAL INTEREST CHARGES:	**240,788**	**0**	**240,788**	
NET INCOME:	**(48,609)**	**(16,252)**	**(64,861)**	
EARNED SURPLUS				
Unappropriated Earned Surplus (Beginning of Year) (216):				
Derived	4,285,715	2,575,646	**6,861,361**	26
Total (Acct. 216):	**4,285,715**	**2,575,646**	**6,861,361**	

DETAILS OF INCOME STATEMENT ACCOUNTS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
EARNED SURPLUS				
Balance Transferred from Income (433):				
Derived	(48,609)	(16,252)	**(64,861)**	**27**
Total (Acct. 433):	**(48,609)**	**(16,252)**	**(64,861)**	
Miscellaneous Credits to Surplus (434):				
NONE			**0**	**28**
Total (Acct. 434):	**0**	**0**	**0**	
Miscellaneous Debits to Surplus--Debit (435):				
NONE			**0**	**29**
Total (Acct. 435)--Debit:	**0**	**0**	**0**	
Appropriations of Surplus--Debit (436):				
Detail appropriations to (from) account 215			**0**	**30**
Total (Acct. 436)--Debit:	**0**	**0**	**0**	
Appropriations of Income to Municipal Funds--Debit (439):				
NONE			**0**	**31**
Total (Acct. 439)--Debit:	**0**	**0**	**0**	
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	**4,237,106**	**2,559,394**	**6,796,500**	

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)	1,972	1,340			**3,312**	**1**
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold		60			**60**	**2**
Payroll	211	310			**521**	**3**
Materials	32	289			**321**	**4**
Taxes					**0**	**5**
Other (list by major classes):						
EQUIPMENT	12	87			**99**	**6**
Total costs and expenses	**255**	**746**	**0**	**0**	**1,001**	
Net income (or loss)	**1,717**	**594**	**0**	**0**	**2,311**	

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	409,076	3,796,659	0	0	**4,205,735**	**1**
Less: interdepartmental sales	4,868	124,727	0	0	**129,595**	**2**
Less: interdepartmental rents	0	0		0	**0**	**3**
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				**0**	**4**
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					**0**	**5**
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					**0**	**6**
Revenues subject to Wisconsin Remainder Assessment	**404,208**	**3,671,932**	**0**	**0**	**4,076,140**	

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	116,771	0	**116,771**	1
Electric operating expenses	189,809	2,174	**191,983**	2
Gas operating expenses	0	0	**0**	3
Heating operating expenses	0	0	**0**	4
Sewer operating expenses	123,613	0	**123,613**	5
Merchandising and jobbing	1,789	0	**1,789**	6
Other nonutility expenses	0	0	**0**	7
Water utility plant accounts	4,200	0	**4,200**	8
Electric utility plant accounts	14,848	0	**14,848**	9
Gas utility plant accounts	0	0	**0**	10
Heating utility plant accounts	0	0	**0**	11
Sewer utility plant accounts	383	0	**383**	12
Accum. prov. for depreciation of water plant	0	0	**0**	13
Accum. prov. for depreciation of electric plant	0	0	**0**	14
Accum. prov. for depreciation of gas plant	0	0	**0**	15
Accum. prov. for depreciation of heating plant	0	0	**0**	16
Accum. prov. for depreciation of sewer plant	0	0	**0**	17
Clearing accounts	2,174	(2,174)	**0**	18
All other accounts	774	0	**774**	19
Total Payroll	**454,361**	**0**	**454,361**	

FULL-TIME EMPLOYEES (FTE)

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

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

Industry (a)	FTE (b)	
Water	2.4	1
Electric	4.7	2
Gas	0.0	3
Sewer	2.9	4

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101)	11,260,095	10,591,457	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	3,753,057	3,473,213	2
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
Total Net Utility Plant	**7,507,038**	**7,118,244**	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	6,056,600	6,003,719	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	3,508,010	3,308,794	6
Net Nonutility Property	**2,548,590**	**2,694,925**	
Investment in Municipality (123)	0	0	7
Other Investments (124)	331,472	335,802	8
Sinking Funds (125)	1,135,033	1,403,925	9
Depreciation Fund (126)	0		10
Other Special Funds (128)	0		11
Total Other Property and Investments	**4,015,095**	**4,434,652**	
CURRENT AND ACCRUED ASSETS			
Cash (131)	91,548	131,033	12
Special Deposits (134)	0	0	13
Working Funds (135)	375	375	14
Temporary Cash Investments (136)	786,303	460,568	15
Notes Receivable (141)	0	0	16
Customer Accounts Receivable (142)	491,509	392,978	17
Other Accounts Receivable (143)	7,359	168,266	18
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	19
Receivables from Municipality (145)	29,035	34,108	20
Plant Materials and Operating Supplies (154)	100,524	108,240	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)	5,075	14,072	26
Accrued Utility Revenues (173)			27
Miscellaneous Current and Accrued Assets (174)			28
Total Current and Accrued Assets	**1,511,728**	**1,309,640**	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	67,628	73,076	29
Extraordinary Property Losses (182)	0	0	30
Preliminary Survey and Investigation Charges (183)	25,738	41,074	31
Clearing Accounts (184)	0		32
Temporary Facilities (185)	0		33
Miscellaneous Deferred Debits (186)	0		34
Total Deferred Debits	**93,366**	**114,150**	
Total Assets and Other Debits	**13,127,227**	**12,976,686**	

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)	183,690	183,690	**35**
Appropriated Earned Surplus (215)			**36**
Unappropriated Earned Surplus (216)	6,796,500	6,861,361	**37**
Total Proprietary Capital	**6,980,190**	**7,045,051**	
LONG-TERM DEBT			
Bonds (221)	4,470,000	4,690,000	**38**
Advances from Municipality (223)	0	0	**39**
Other Long-Term Debt (224)	0	0	**40**
Total Long-Term Debt	**4,470,000**	**4,690,000**	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	526	71	**41**
Accounts Payable (232)	725,093	273,790	**42**
Payables to Municipality (233)	23,475	22,110	**43**
Customer Deposits (235)			**44**
Taxes Accrued (236)	182,315	173,294	**45**
Interest Accrued (237)	37,247	38,863	**46**
Tax Collections Payable (241)	4,392	3,908	**47**
Miscellaneous Current and Accrued Liabilities (242)			**48**
Total Current and Accrued Liabilities	**973,048**	**512,036**	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	**49**
Customer Advances for Construction (252)	10,289	10,289	**50**
Other Deferred Credits (253)	615,892	639,029	**51**
Total Deferred Credits	**626,181**	**649,318**	
OPERATING RESERVES			
Property Insurance Reserve (261)			**52**
Injuries and Damages Reserve (262)			**53**
Pensions and Benefits Reserve (263)	77,808	80,281	**54**
Miscellaneous Operating Reserves (265)			**55**
Total Operating Reserves	**77,808**	**80,281**	
Total Liabilities and Other Credits	**13,127,227**	**12,976,686**	

NET UTILITY PLANT

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

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
First of Year:					
Total Utility Plant - First of Year	4,462,910	0	0	6,128,547	1
	(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)				
Plant Accounts:					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	3,182,746	0	0	5,484,611	2
Utility Plant in Service - Contributed Plant (101.2)	1,341,845	0	0	695,239	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)	452,814			64,020	7
Construction Work in Progress (107)	6,434			32,386	8
Total Utility Plant	4,983,839	0	0	6,276,256	
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)	793,896	0	0	2,329,354	9
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	299,338	0	0	330,469	10
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					11
Accumulated Provision for Depreciation of Property Held for Future Use (113)					12
Accumulated Provision for Amortization of Utility Plant in Service (114)					13
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					14
Accumulated Provision for Amortization of Property Held for Future Use (116)					15
Total Accumulated Provision	1,093,234	0	0	2,659,823	
Other Utility Plant Accounts:					
Utility Plant Acquisition Adjustments (117)					16
Accumulated Provision for Amortization of Utility Plant Acquisition Adjustments (118)					17
Other Utility Plant Adjustments (119)					18
Total Other Utility Plant Accounts	0	0	0	0	
Net Utility Plant	3,890,605	0	0	3,616,433	

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)	697,465	2,195,361			**2,892,826**	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	93,319	157,570			**250,889**	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	5,180				**5,180**	6
Accruals charged other						7
accounts (specify):						8
Transportation Clearing	3,228	4,259			**7,487**	9
Salvage	503	3,427			**3,930**	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	**102,230**	**165,256**	**0**	**0**	**267,486**	16
Debits during year						17
Book cost of plant retired	5,799	29,818			**35,617**	18
Cost of removal	0	1,445			**1,445**	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	**5,799**	**31,263**	**0**	**0**	**37,062**	25
Balance end of year (111.1)	**793,896**	**2,329,354**	**0**	**0**	**3,123,250**	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)	273,436	306,951			**580,387**	1
Credits During Year						2
Accruals:						3
Charged Other Income Deductions (426)	25,902	23,518			**49,420**	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	**25,902**	**23,518**	**0**	**0**	**49,420**	16
Debits during year						17
Book cost of plant retired	0	0			**0**	18
Cost of removal	0	0			**0**	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	**0**	**0**	**0**	**0**	**0**	25
Balance end of year (111.2)	**299,338**	**330,469**	**0**	**0**	**629,807**	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	5,473,966			**5,473,966**	1
NEW DOORS ON GRIT BUILDING	6,991			**6,991**	2
NEW DIFFUSERS	17,532			**17,532**	3
NEW PICK-UP TRUCK	26,278			**26,278**	4
NEW PUMPS	40,521	8,001		**48,522**	5
NEW EQUIPMENT	3,911	6,684		**10,595**	6
RETIRE OLD DIFFUSERS	(27,365)			**(27,365)**	7
RETIRE OLD PUMPS	(26,322)			**(26,322)**	8
RETIRE OLD AIR MONITORING EQUIP	(7,514)			**(7,514)**	9
RETIRE OLD LAB EQUIPMENT	(12,817)			**(12,817)**	10
RETIRE OLD COMPUTER EQUIPMENT	(981)			**(981)**	11
RETIRE OLD CHLORINATION EQUIPMENT	(53,731)			**(53,731)**	12
RETIRE OLD STRUCTURES & IMPROV.	(2,484)			**(2,484)**	13
NEW LAB EQUIPMENT	5,378	4,577	4,550	**5,405**	14
UPGRADE TEACUP	13,400			**13,400**	15
UV DISINFECTION EQUIPMENT	46,033			**46,033**	16
ENERGY REDUCTION PROJECT	198,368			**198,368**	17
SPIRAL ASSEMBLY PROJECT	4,730			**4,730**	18
SCREENING ROOM PROJECT	80,788			**80,788**	19
SCADA EQUIPMENT	178,348			**178,348**	20
REPLACE PORTION OF ROOF	3,164			**3,164**	21
REPLACE BRIDGE TRACK RAILS & CAPS	8,526			**8,526**	22
MEZZANINE FOR GRIT SYSTEM		8,850		**8,850**	23
UPGRADE AERATION BASINS		33,173		**33,173**	24
W. MADISON LIFT STATION FORCE MAIN		22,723		**22,723**	25
LIFT STATION EQUIPMENT		6,022	5,600	**422**	26
CWIP-UPGRADE TO WWTP FOR BRIESS	26,999		26,999	**0**	27
Total Nonutility Property (121)	**6,003,719**	**90,030**	**37,149**	**6,056,600**	
Less accum. prov. depr. & amort. (122)	3,308,794	209,366	10,150	**3,508,010**	28
Net Nonutility Property	**2,694,925**	**(119,336)**	**26,999**	**2,548,590**	

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)			76,557		**76,557**	82,787	**3**
Total Electric Utility					**76,557**	**82,787**	

Account	Total End of Year	Amount Prior Year	
Electric utility total	**76,557**	**82,787**	**1**
Water utility (154)	23,967	25,453	**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	**100,524**	**108,240**	

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 Amount (b)	Written Off During Year Account Charged or Credited (c)	Balance End of Year (d)	
Unamortized debt discount & expense (181)				
1997 BOND ISSUE	840	428	3,136	1
2002 BOND ISSUE	4,608	428	64,492	2
Total			**67,628**	
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	183,690	1
Changes during year (explain):		
		2
Balance end of year	**183,690**	

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)	
1997 BOND ISSUE	09/03/1997	11/01/2014	5.77%	1,125,000	1
2002 BOND ISSUE	09/15/2002	11/01/2022	4.25%	3,345,000	2
			Total Bonds (Account 221):	**4,470,000**	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances from Municipality (223)					
NONE	00/00/0000	00/00/0000	0.00%		1
Total for Account 223				**0**	
Other Long-Term Debt (224)					
NONE	00/00/0000	00/00/0000	0.00%		2
Total for Account 224				**0**	
Notes Payable (231)					
CUSTOMER DEPOSITS	01/01/2008	12/31/2008	3.20%	526	3
Total for Account 231				**526**	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	173,294	1
Accruals:		
Charged water department expense	86,430	2
Charged electric department expense	127,666	3
Charged sewer department expense	10,855	4
Other (explain):		
NONE		5
Total Accruals and other credits	**224,951**	
Taxes paid during year:		
County, state and local taxes	173,849	6
Social Security taxes	34,051	7
PSC Remainder Assessment	3,326	8
Other (explain):		
Gross Revenues License Fee	4,704	9
Total payments and other debits	**215,930**	
Balance end of year	**182,315**	

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**
1997 REVENUE BONDS	5,651	67,490	67,726	**5,415**	**2**
2002 REVENUE BONDS	33,203	167,846	169,230	**31,819**	**3**
Subtotal	**38,854**	**235,336**	**236,956**	**37,234**	
Advances from Municipality (223)					
None	0			**0**	**4**
Subtotal	**0**	**0**	**0**	**0**	
Other Long-Term Debt (224)					
NONE	0			**0**	**5**
Subtotal	**0**	**0**	**0**	**0**	
Notes Payable (231)					
CUSTOMER DEPOSITS	9	4		**13**	**6**
Subtotal	**9**	**4**	**0**	**13**	
Total	**38,863**	**235,340**	**236,956**	**37,247**	

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):			
DEFERRED SPECIAL ASSESSMENTS	331,472		2
Total (Acct. 124):	**331,472**		
Sinking Funds (125):			
BOND RESERVE	494,987		3
BOND REDEMPTION	79,221		4
WWTP REPLACEMENT	560,825		5
Total (Acct. 125):	**1,135,033**		
Depreciation Fund (126):			
NONE			6
Total (Acct. 126):	**0**		
Other Special Funds (128):			
NONE			7
Total (Acct. 128):	**0**		
Special Deposits (134):			
NONE			8
Total (Acct. 134):	**0**		
Notes Receivable (141):			
NONE			9
Total (Acct. 141):	**0**		
Customer Accounts Receivable (142):			
Water	60,307		10
Electric	373,880		11
Sewer (Regulated)			12
Other (specify):			
SEWER (NON-REGULATED)	57,322		13
Total (Acct. 142):	**491,509**		
Other Accounts Receivable (143):			
Sewer (Non-regulated)			14
Merchandising, jobbing and contract work	7,359		15
Other (specify):			
NONE			16
Total (Acct. 143):	**7,359**		
Receivables from Municipality (145):			
DELINQUENT UTILITY BILLS ON PROPERTY TAX ROLL	29,035	*	17
Total (Acct. 145):	**29,035**		

DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

Particulars (a)	Balance End of Year (b)		
Prepayments (165):			
NONE			18
Total (Acct. 165):	**0**		
Extraordinary Property Losses (182):			
NONE			19
Total (Acct. 182):	**0**		
Preliminary Survey and Investigation Charges (183):			
WATER MODEL STUDY	17,039		20
ELECTRIC SERVICE UPGRADE AT WASTEWATER TREATMENT PLANT	8,699		21
Total (Acct. 183):	**25,738**		
Clearing Accounts (184):			
NONE			22
Total (Acct. 184):	**0**		
Temporary Facilities (185):			
NONE			23
Total (Acct. 185):	**0**		
Miscellaneous Deferred Debits (186):			
NONE			24
Total (Acct. 186):	**0**		
Payables to Municipality (233):			
BILLED GARBAGE CHARGES NOT YET COLLECTED	23,475	*	25
Total (Acct. 233):	**23,475**		
Other Deferred Credits (253):			
Regulatory Liability	282,250		26
COMMITMENT TO COMMUNITY PROGRAM	2,170		27
DEFERRED REVENUE	331,472		28
NONE			29
Total (Acct. 253):	**615,892**		

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.

Done

RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service (101.1)	3,152,923	5,462,465	0	0	**8,615,388**	**1**
Materials and Supplies	24,710	79,672	0	0	**104,382**	**2**
Other (specify):						
NONE					**0**	**3**
Less Average:						
Reserve for Depreciation (111.1)	745,680	2,262,357	0	0	**3,008,037**	**4**
Customer Advances for Construction					**0**	**5**
Regulatory Liability	130,457	161,200	0	0	**291,657**	**6**
NONE					**0**	**7**
Average Net Rate Base	**2,301,496**	**3,118,580**	**0**	**0**	**5,420,076**	
Net Operating Income	703	107,049	0	0	**107,752**	**8**
Net Operating Income as a percent of Average Net Rate Base	**0.03%**	**3.43%**	**N/A**	**N/A**	**1.99%**	

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	134,665	166,400	0	0	**301,065**	**1**
Add credits during year:						
					0	**2**
Deduct charges:						
Miscellaneous Amortization (425)	8,415	10,400	0	0	**18,815**	**3**
Other (specify):						
					0	**4**
Balance End of Year	**126,250**	**156,000**	**0**	**0**	**282,250**	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

The Utility is in the process of replacing the electric & water meters with new radio-read meters. This project is expected to take about three years.

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	399,718	412,218	1
Total Sales of Water	**399,718**	**412,218**	
Other Operating Revenues			
Forfeited Discounts (470)	2,534	2,105	2
Rents from Water Property (472)	0	79	3
Interdepartmental Rents (473)	0	0	4
Other Water Revenues (474)	6,824	4,081	5
Total Other Operating Revenues	**9,358**	**6,265**	
Total Operating Revenues	**409,076**	**418,483**	
Operation and Maintenenance Expenses			
Source of Supply Expense (600-617)	29,274	23,816	6
Pumping Expenses (620-633)	36,117	37,435	7
Water Treatment Expenses (640-652)	39,133	20,150	8
Transmission and Distribution Expenses (660-678)	31,814	50,473	9
Customer Accounts Expenses (901-906)	8,627	8,092	10
Sales Expenses (910)	0	0	11
Administrative and General Expenses (920-932)	85,093	65,427	12
Total Operation and Maintenenance Expenses	**230,058**	**205,393**	
Other Operating Expenses			
Depreciation Expense (403)	93,319	74,635	13
Amortization Expense (404-407)		0	14
Taxes (408)	84,996	76,832	15
Total Other Operating Expenses	**178,315**	**151,467**	
Total Operating Expenses	**408,373**	**356,860**	
NET OPERATING INCOME	**703**	**61,623**	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (Account 461).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential (460.1)				1
Commercial (460.2)				2
Industrial (460.3)				3
Public Authority (460.4)				4
Total Unmetered Sales to General Customers (460)	**0**	**0**	**0**	
Metered Sales to General Customers (461)				
Residential (461.1)	1,091	52,635	172,717	5
Commercial (461.2)	142	20,345	50,509	6
Industrial (461.3)	15	11,451	22,113	7
Public Authority (461.4)	12	3,047	7,819	8
Total Metered Sales to General Customers (461)	**1,260**	**87,478**	**253,158**	
Private Fire Protection Service (462)	10		10,389	9
Public Fire Protection Service (463)	1,227		125,565	10
Other Water Sales (465)				11
Sales for Resale (466)	1	2,740	5,738	12
Interdepartmental Sales (467)	1	2,446	4,868	13
Total Sales of Water	**2,499**	**92,664**	**399,718**	

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)	
Portland Sanitary District	City limits	2,740	5,738	1
Total		**2,740**	**5,738**	

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 (usually per rate schedule F-1 or Fd-1)	125,565	1
Wholesale fire protection billed		2
NONE		3
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		4
Other (specify):		
Total Public Fire Protection Service (463)	**125,565**	
Forfeited Discounts (470):		
Customer late payment charges	2,534	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	**2,534**	
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):		
MATERIAL SALES	5	9
WATER METER SALES	150	10
RECONNECTION OF SERVICE CHARGES	240	11
BILLING SERVICES FOR CITY OF WATERLOO & PORTLAND SANITARY DISTRICT	4,724	12
Return on net investment in meters charged to sewer department	1,705	13
Other (specify):		
Total Other Water Revenues (474)	**6,824**	

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)	15,348	11,436	1
Operation Labor and Expenses (601)	13,926	12,380	2
Purchased Water (602)		0	3
Miscellaneous Expenses (603)		0	4
Rents (604)		0	5
Maintenance Supervision and Engineering (610)		0	6
Maintenance of Structures and Improvements (611)		0	7
Maintenance of Collecting and Impounding Reservoirs (612)		0	8
Maintenance of Lake, River and Other Intakes (613)		0	9
Maintenance of Wells and Springs (614)		0	10
Maintenance of Supply Mains (616)		0	11
Maintenance of Miscellaneous Water Source Plant (617)		0	12
Total Source of Supply Expenses	**29,274**	**23,816**	
PUMPING EXPENSES			
Operation Supervision and Engineering (620)		0	13
Fuel for Power Production (621)		0	14
Power Production Labor and Expenses (622)		0	15
Fuel or Power Purchased for Pumping (623)	15,454	14,295	16
Pumping Labor and Expenses (624)	16,431	18,347	17
Expenses Transferred--Credit (625)		0	18
Miscellaneous Expenses (626)	3,221	3,248	19
Rents (627)		0	20
Maintenance Supervision and Engineering (630)		0	21
Maintenance of Structures and Improvements (631)	88	174	22
Maintenance of Power Production Equipment (632)		0	23
Maintenance of Pumping Equipment (633)	923	1,371	24
Total Pumping Expenses	**36,117**	**37,435**	
WATER TREATMENT EXPENSES			
Operation Supervision and Engineering (640)		0	25
Chemicals (641)	9,310	2,936	26
Operation Labor and Expenses (642)	24,865	16,415	27
Miscellaneous Expenses (643)		0	28
Rents (644)		0	29
Maintenance Supervision and Engineering (650)		0	30
Maintenance of Structures and Improvements (651)		0	31
Maintenance of Water Treatment Equipment (652)	4,958	799	32
Total Water Treatment Expenses	**39,133**	**20,150**	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Supervision and Engineering (660)		0	33
Storage Facilities Expenses (661)	841	667	34
Transmission and Distribution Lines Expenses (662)	8,631	13,465	35
Meter Expenses (663)	1,295	4,074	36
Customer Installations Expenses (664)	31	4,565	37
Miscellaneous Expenses (665)	640	1,172	38
Rents (666)		0	39
Maintenance Supervision and Engineering (670)		0	40
Maintenance of Structures and Improvements (671)		0	41
Maintenance of Distribution Reservoirs and Standpipes (672)		0	42
Maintenance of Transmission and Distribution Mains (673)	10,591	13,910	43
Maintenance of Services (675)	3,430	8,671	44
Maintenance of Meters (676)		0	45
Maintenance of Hydrants (677)	6,355	3,949	46
Maintenance of Miscellaneous Plant (678)		0	47
Total Transmission and Distribution Expenses	**31,814**	**50,473**	
CUSTOMER ACCOUNTS EXPENSES			
Supervision (901)		0	48
Meter Reading Expenses (902)	3,431	2,595	49
Customer Records and Collection Expenses (903)	5,196	5,497	50
Uncollectible Accounts (904)		0	51
Miscellaneous Customer Accounts Expenses (905)		0	52
Customer Service and Information Expenses (906)			53
Total Customer Accounts Expenses	**8,627**	**8,092**	
SALES EXPENSES			
Sales Expenses (910)		0	54
Total Sales Expenses	**0**	**0**	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	12,807	12,579	55
Office Supplies and Expenses (921)	4,937	6,365	56
Administrative Expenses Transferred--Credit (922)	5,772	3,356	57
Outside Services Employed (923)	13,935	4,397	58
Property Insurance (924)	2,944	2,689	59
Injuries and Damages (925)		0	60
Employee Pensions and Benefits (926)	39,763	33,261	61
Regulatory Commission Expenses (928)		0	62
Duplicate Charges--Credit (929)		0	63

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
ADMINISTRATIVE AND GENERAL EXPENSES			
Miscellaneous General Expenses (930)	11,164	4,942	**64**
Rents (931)		0	**65**
Maintenance of General Plant (932)	5,315	4,550	**66**
Total Administrative and General Expenses	**85,093**	**65,427**	
Total Operation and Maintenance Expenses	**230,058**	**205,393**	

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		77,067	69,611	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		1,434	1,369	2
Net property tax equivalent		**75,633**	**68,242**	
Social Security		8,798	8,243	3
PSC Remainder Assessment		565	347	4
Other (specify):				
NONE			0	5
Total tax expense		**84,996**	**76,832**	

PROPERTY TAX EQUIVALENT (WATER)

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

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Jefferson				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.178240				3
County tax rate	mills		3.819253				4
Local tax rate	mills		9.010073				5
School tax rate	mills		9.125690				6
Voc. school tax rate	mills		1.272327				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		**23.405583**				10
Less: state credit	mills		1.657349				11
Net tax rate	mills		**21.748234**				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		**9.010073**				14
Combined School Tax Rate	mills		**10.398017**				15
Other Tax Rate - Local	mills		**0.000000**				16
Total Local & School Tax	mills		**19.408090**				17
Total Tax Rate	mills		**23.405583**				18
Ratio of Local and School Tax to Total	dec.		**0.829208**				19
Total tax net of state credit	mills		**21.748234**				20
Net Local and School Tax Rate	mills		**18.033803**				21
Utility Plant, Jan. 1	$	**4,462,908**	4,462,908				22
Materials & Supplies	$	**25,453**	25,453				23
Subtotal	$	**4,488,361**	**4,488,361**				24
Less: Plant Outside Limits	$	**0**	0				25
Taxable Assets	$	**4,488,361**	**4,488,361**				26
Assessment Ratio	dec.		0.952123				27
Assessed Value	$	**4,273,472**	**4,273,472**				28
Net Local & School Rate	mills		**18.033803**				29
Tax Equiv. Computed for Current Year	$	**77,067**	**77,067**				30
Tax Equivalent per 1994 PSC Report	$	28,330					31
Any lower tax equivalent as authorized							32
by municipality (see note 6)	$						33
Tax equiv. for current year (see note 6)	$	**77,067**					34
Footnotes			*				35

PROPERTY TAX EQUIVALENT (WATER)

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

IF total for Utility Plant, Jan. 1 on this schedule does not match Total Utility Plant - First of Year on the Net Utility Plant schedule, please explain.

Construction Work In Progress ($4,182.00) is included in Utility Plant as of 1/1/08.

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)	2,012				**2,012**		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)	19,761				**19,761**		8
Supply Mains (316)	51,335				**51,335**		9
Other Water Source Plant (317)	0				**0**		10
Total Source of Supply Plant	**73,108**	**0**	**0**	**0**	**73,108**		
PUMPING PLANT							
Land and Land Rights (320)	0				**0**		11
Structures and Improvements (321)	666,670				**666,670**		12
Other Power Production Equipment (323)	0				**0**		13
Electric Pumping Equipment (325)	112,606			(4,330)	**108,276**	*	14
Diesel Pumping Equipment (326)	0				**0**		15
Other Pumping Equipment (328)	2,086				**2,086**		16
Total Pumping Plant	**781,362**	**0**	**0**	**(4,330)**	**777,032**		
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			**0**		19
Membrane Filtration Equipment (333)					**0**		20
Other Water Treatment Equipment (334)	14,198	14,098			**28,296**		21
Total Water Treatment Plant	**14,198**	**14,098**	**0**	**0**	**28,296**		
TRANSMISSION AND DISTRIBUTION PLANT							
Land and Land Rights (340)	2,017				**2,017**		22
Structures and Improvements (341)	0				**0**		23
Distribution Reservoirs and Standpipes (342)	79,053				**79,053**		24
Transmission and Distribution Mains (343)	1,050,284				**1,050,284**		25
Services (345)	34,914	5,894			**40,808**		26
Meters (346)	166,756	48,525	5,799		**209,482**		27
Hydrants (348)	112,910				**112,910**		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	**1,445,934**	**54,419**	**5,799**	**0**	**1,494,554**	
GENERAL PLANT						
Land and Land Rights (389)	9,084				**9,084**	**30**
Structures and Improvements (390)	359,906				**359,906**	**31**
Office Furniture and Equipment (391)	858				**858**	**32**
Computer Equipment (391.1)	4,811				**4,811**	**33**
Transportation Equipment (392)	56,231				**56,231**	**34**
Stores Equipment (393)	7,433				**7,433**	**35**
Tools, Shop and Garage Equipment (394)	30,945	1,258			**32,203**	**36**
Laboratory Equipment (395)	2,042				**2,042**	**37**
Power Operated Equipment (396)	55,637				**55,637**	**38**
Communication Equipment (397)	1,481				**1,481**	**39**
SCADA Equipment (397.1)	278,955				**278,955**	**40**
Miscellaneous Equipment (398)	1,115				**1,115**	**41**
Total General Plant	**808,498**	**1,258**	**0**	**0**	**809,756**	
Total utility plant in service directly assignable	**3,123,100**	**69,775**	**5,799**	**(4,330)**	**3,182,746**	
Common Utility Plant Allocated to Water Department (300)	0				**0**	**42**
Total utility plant in service	**3,123,100**	**69,775**	**5,799**	**(4,330)**	**3,182,746**	

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.

$4,330 was reclassified as contributed plant.

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)	87,226			4,330	**91,556**	*	14
Diesel Pumping Equipment (326)	0				**0**		15
Other Pumping Equipment (328)	0				**0**		16
Total Pumping Plant	**87,226**	**0**	**0**	**4,330**	**91,556**		
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**		20
Other Water Treatment Equipment (334)					**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)	4,033				**4,033**		24
Transmission and Distribution Mains (343)	819,336				**819,336**		25
Services (345)	299,536	1,887			**301,423**		26
Meters (346)	241				**241**		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)	118,589				**118,589**	**28**
Other Transmission and Distribution Plant (349)	0				**0**	**29**
Total Transmission and Distribution Plant	**1,241,735**	**1,887**	**0**	**0**	**1,243,622**	
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)	6,667				**6,667**	**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	**6,667**	**0**	**0**	**0**	**6,667**	
Total utility plant in service directly assignable	**1,335,628**	**1,887**	**0**	**4,330**	**1,341,845**	
Common Utility Plant Allocated to Water Department (300)	0				**0**	**42**
Total utility plant in service	**1,335,628**	**1,887**	**0**	**4,330**	**1,341,845**	

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

Water Utility Plant in Service --Plant Financed by Contributions-- (Page W-09)

If Adjustments for any account are nonzero, please explain.

$4,330 was reclassified as contributed plant.

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

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
SOURCE OF SUPPLY PLANT				
Structures and Improvements (311)	0	0.00%		1
Collecting and Impounding Reservoirs (312)	0	0.00%		2
Lake, River and Other Intakes (313)	0	0.00%		3
Wells and Springs (314)	1,387	2.90%	573	4
Supply Mains (316)	12,211	1.80%	924	5
Other Water Source Plant (317)	0	0.00%		6
Total Source of Supply Plant	**13,598**		**1,497**	
PUMPING PLANT				
Structures and Improvements (321)	183,891	3.20%	21,333	7
Other Power Production Equipment (323)	0	0.00%		8
Electric Pumping Equipment (325)	27,703	4.40%	4,955	9
Diesel Pumping Equipment (326)	0	0.00%		10
Other Pumping Equipment (328)	2,086	1.00%		11
Total Pumping Plant	**213,680**		**26,288**	
WATER TREATMENT PLANT				
Structures and Improvements (331)	0	0.00%		12
Sand or Other Media Filtration Equipment (332)				13
Membrane Filtration Equipment (333)				14
Other Water Treatment Equipment (334)	(205)	6.00%	1,275	15
Total Water Treatment Plant	**(205)**		**1,275**	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	0	0.00%		16
Distribution Reservoirs and Standpipes (342)	61,247	1.90%	1,502	17
Transmission and Distribution Mains (343)	127,765	1.30%	13,654	18
Services (345)	4,244	2.90%	1,098	19
Meters (346)	72,008	5.50%	10,347	20
Hydrants (348)	18,005	2.20%	2,484	21
Other Transmission and Distribution Plant (349)	0	0.00%		22
Total Transmission and Distribution Plant	**283,269**		**29,085**	
GENERAL PLANT				
Structures and Improvements (390)	46,997	2.90%	10,437	23
Office Furniture and Equipment (391)	614	5.80%	50	24
Computer Equipment (391.1)	3,667	14.29%	191	25
Transportation Equipment (392)	56,231	13.30%		26
Stores Equipment (393)	794	2.00%	149	27
Tools, Shop and Garage Equipment (394)	30,944	5.80%	73	28
Laboratory Equipment (395)	0	0.00%		29

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					**0**	**1**
312					**0**	**2**
313					**0**	**3**
314					**1,960**	**4**
316					**13,135**	**5**
317					**0**	**6**
	0	**0**	**0**	**0**	**15,095**	
321					**205,224**	**7**
323					**0**	**8**
325					**32,658**	**9**
326					**0**	**10**
328					**2,086**	**11**
	0	**0**	**0**	**0**	**239,968**	
331					**0**	**12**
332					**0**	**13**
333					**0**	**14**
334					**1,070**	**15**
	0	**0**	**0**	**0**	**1,070**	
341					**0**	**16**
342					**62,749**	**17**
343					**141,419**	**18**
345					**5,342**	**19**
346	5,799		503		**77,059**	**20**
348					**20,489**	**21**
349					**0**	**22**
	5,799	**0**	**503**	**0**	**307,058**	
390					**57,434**	**23**
391					**664**	**24**
391.1					**3,858**	**25**
392					**56,231**	**26**
393					**943**	**27**
394					**31,017**	**28**
395					**0**	**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)	33,962	5.80%	3,227		30
Communication Equipment (397)	915	9.20%	136		31
SCADA Equipment (397.1)	12,832	9.20%	25,664		32
Miscellaneous Equipment (398)	167	2.90%	32		33
Total General Plant	**187,123**		**39,959**		
Total accum. prov. directly assignable	**697,465**		**98,104**		
Common Utility Plant Allocated to Water Department	0	0.00%	3,623	*	34
Total accum. prov. for depreciation	**697,465**		**101,727**		

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					37,189		30
397					1,051		31
397.1					38,496		32
398					199		33
	0	0	0	0	227,082		
	5,799	0	503	0	790,273		
					3,623	*	34
	5,799	0	503	0	793,896		

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

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

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

Common Utility Plant Allocated to the Water Department - The accrual is for Construction Work Not Yet Classified (Account #106). The Highway 89 re-construction project is complete and in service, but additional costs are expected in 2009. The total costs will be allocated to the plant in 2009.

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

This page intentionally left blank

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)	30,652	4.40%	3,838		9
Diesel Pumping Equipment (326)	0	0.00%			10
Other Pumping Equipment (328)	0	0.00%			11
Total Pumping Plant	**30,652**		**3,838**		
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)	3,206	1.90%	77		17
Transmission and Distribution Mains (343)	98,065	1.30%	10,651		18
Services (345)	108,710	2.90%	8,714		19
Meters (346)	164	5.50%	13		20
Hydrants (348)	25,019	2.20%	2,609		21
Other Transmission and Distribution Plant (349)	0	0.00%			22
Total Transmission and Distribution Plant	**235,164**		**22,064**		
GENERAL PLANT					
Structures and Improvements (390)	0	0.00%			23
Office Furniture and Equipment (391)	0	0.00%			24
Computer Equipment (391.1)	7,620	14.29%		*	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					34,490		9
326					0		10
328					0		11
	0	0	0	0	34,490		
331					0		12
332					0		13
333					0		14
334					0		15
	0	0	0	0	0		
341					0		16
342					3,283		17
343					108,716		18
345					117,424		19
346					177		20
348					27,628		21
349					0		22
	0	0	0	0	257,228		
390					0		23
391					0		24
391.1					7,620	*	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	**7,620**		**0**	
Total accum. prov. directly assignable	**273,436**		**25,902**	
Common Utility Plant Allocated to Water Department	0	0.00%		**34**
Total accum. prov. for depreciation	**273,436**		**25,902**	

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**	**7,620**	
	0	**0**	**0**	**0**	**299,338**	
					0	**34**
	0	**0**	**0**	**0**	**299,338**	

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

Accumulated Provision for Depreciation - Water --Plant Financed by Contributions-- (Page W-12)

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

Acct. #391.1 is fully depreciated; it will be corrected in 2009.

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

This page intentionally left blank

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			9,025	**9,025**	**1**
February			8,440	**8,440**	**2**
March			8,661	**8,661**	**3**
April			8,019	**8,019**	**4**
May			10,130	**10,130**	**5**
June			8,685	**8,685**	**6**
July			9,384	**9,384**	**7**
August			9,526	**9,526**	**8**
September			8,280	**8,280**	**9**
October			7,986	**7,986**	**10**
November			7,491	**7,491**	**11**
December			8,774	**8,774**	**12**
Total annual pumpage	**0**	**0**	**104,401**	**104,401**	

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		1
Source of Water Supply Statistics - Total Annual Pumpage (000's):	104,401	2
Less: Gallons (000's) used in the treatment process:		3
Subtotal: Gallons (000's) entering distribution system:	**104,401**	4
Less: Gallons (000's) sold:	92,664	5
Gallons (000's) entering distribution system but not sold:	**11,737**	6
Estimated Water Usage:		7
Gallons (000's) used to flush mains:	81	8
Gallons (000's) used for fire protection:	84	9
Gallons (000's) used to prevent freezing of distribution system:	9	10
Gallons (000's) used for other system uses:	78	11
Subtotal Estimated Usage:	**252**	12
Estimated Water Losses:		13
Gallons (000's) lost due to main leaks or breaks:	216	14
Gallons (000's) lost due to service leaks or breaks:		15
Gallons (000's) lost due to hydrant leaks, tank overflows and pressure reducing valves:		16
Gallons (000's) for unauthorized usage such as vandalism and theft:		17
Gallons (000's) not accounted for:	**11,269**	18
Subtotal of Estimated Losses:	**11,485**	19
Percentage of water entering distribution system sold:	**89%**	20
Percentage of unaccounted for water:	**11%**	21
If more than 15%, indicate causes:		22
		23
		24
If more than 15%, state what action has been taken to reduce water loss:		25
		26
		27
OTHER STATISTICS		28
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)	630	29
Date of maximum: 06/21/2008		30
Cause of maximum: unknown		31
		32
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)	39	33
Date of minimum: 09/22/2008		34
Total KWH used by the utility (include pumping, treatment facilities and other utility operations):	139,200	35
If water is purchased:		36
Vendor Name:		37
Point of Delivery:		38
What percentage of purchased water is surface water?		39
Number of main breaks repaired this year:	2	40
Number of service breaks repaired this year:	0	41
Population served (estimate the number of individuals served):		42
Inside municipality?	3,350	43
Outside municipality?	175	44

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
200 S. MONROE ST.	#1	172	10	468,000	Yes	1
600 LUM AVE.	#2	249	10	720,000	Yes	2
PORTER ST.	#4	250	20	800,000	Yes	3

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	BOOSTER PUMP #1	BOOSTER PUMP #2	BOOSTER PUMP #3	1
Location	600 LUM AVE.	600 LUM AVE.	600 LUM AVE.	2
Purpose	B	B	B	3
Destination	D	D	D	4
Pump Manufacturer	CRANE DEMING	CRANE DEMING	CRANE DEMING	5
Year Installed	1997	1997	1997	6
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	1,000	1,000	300	8
Pump Motor or				9
Standby Engine Mfr	MARATHON	MARATHON	MARATHON	10
Year Installed	1997	1997	1997	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	40	40	20	13
Footnotes				14

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	BOOSTER PUMP #4	BOOSTER PUMP #5	BOOSTER PUMP #6	15
Location	HIAWATHA TR.	HIAWATHA TR.	INDIAN HILLS DR.	16
Purpose	B	B	B	17
Destination	D	D	D	18
Pump Manufacturer	PACO	PACO	STA-RITE	19
Year Installed	1990	1990	2007	20
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	21
Actual Capacity (gpm)	50	500	25	22
Pump Motor or				23
Standby Engine Mfr	MARATHON	MARATHON	STA-RITE	24
Year Installed	1990	1990	2007	25
Type	ELECTRIC	ELECTRIC	ELECTRIC	26
Horsepower	5	20	2	27
Footnotes				28

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	BOOSTER PUMP #7	WELL #1	WELL #2	1
Location	INDIAN HILLS DR	200 S. MONROE ST.	600 LUM AVE.	2
Purpose	B	P	P	3
Destination	D	D	D	4
Pump Manufacturer	STA-RITE	GOULDS	FAIRBANKS	5
Year Installed	2008	1996	1953	6
Type	CENTRIFUGAL	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	25	25	475	8
Pump Motor or				9
Standby Engine Mfr	STA-RITE	U. S. MOTOR	U. S. MOTOR	10
Year Installed	2008	1996	1953	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	2	50	30	13
Footnotes				14

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	WELL #4			15
Location	461 PORTER ST.			16
Purpose	P			17
Destination	D			18
Pump Manufacturer	LAYNE & BOWL			19
Year Installed	1968			20
Type	VERTICAL TURBINE			21
Actual Capacity (gpm)	725			22
Pump Motor or				23
Standby Engine Mfr	U. S. MOTOR			24
Year Installed	2005			25
Type	ELECTRIC			26
Horsepower	60			27
Footnotes				28

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	INDIAN HILLS	SQUIRE ST.		1
RESERVOIRS, STANDPIPES				2
OR ELEVATED TANKS				3
Type: R (reservoir), S (standpipe)				4
or ET (elevated tank)	R	ET		5
Year constructed	1967	1910		6
Primary material (earthen, steel,				7
concrete, other)	STEEL	STEEL		8
Elevation difference in feet				9
(See Headnote 3.)	100	165		10
Total capacity in gallons (actual)	1,000,000	100,000		11
				12
WATER TREATMENT PLANT				13
Disinfection, type of equipment				14
(gas, liquid, powder, other)	LIQUID	LIQUID		15
Points of application				16
(wellhouse, central facilities,				17
booster station, other)	WELLHOUSE	WELLHOUSE		18
Filters, type (gravity, pressure,				19
other, none)	NONE	NONE		20
Rated capacity of filter plant				21
(m.g.d.) (note: 1,200,000 gal/day				22
= 1.2 m.g.d.)	0.0000	0.0000		23
Is a corrosion control chemical				24
used (yes, no)?	N	N		25
Is water fluoridated (yes, no)?	Y	Y		26
				27
Footnotes				28

WATER MAINS

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

			Number of Feet					
Pipe Material (a)	**Main Function (b)**	**Diameter in Inches (c)**	**First of Year (d)**	**Added During Year (e)**	**Retired During Year (f)**	**Adjustments Increase or (Decrease) (g)**	**End of Year (h)**	
M	D	4.000	3,069				**3,069**	**1**
M	S	4.000	68				**68**	**2**
M	D	6.000	42,747				**42,747**	**3**
M	T	6.000	410				**410**	**4**
M	D	8.000	21,280				**21,280**	**5**
M	S	8.000	20				**20**	**6**
M	D	10.000	14,538				**14,538**	**7**
M	S	10.000	180				**180**	**8**
P	D	10.000	92				**92**	**9**
M	D	12.000	6,026				**6,026**	**10**
M	T	12.000	2,656				**2,656**	**11**
Total Within Municipality			**91,086**	**0**	**0**	**0**	**91,086**	
Total Utility			**91,086**	**0**	**0**	**0**	**91,086**	

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	159				159			1
M	0.750	465				465	59		2
M	1.000	485	2			487		*	3
M	1.250	5				5			4
M	1.500	18				18			5
M	2.000	24				24			6
M	3.000	4				4			7
M	4.000	9				9			8
M	6.000	11				11			9
Total Utility		**1,180**	**2**	**0**	**0**	**1,182**	**59**		

WATER SERVICES

Water Services (Page W-20)

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

One 1" copper service was financed by the property owner.

One 1" copper service was installed at the Wastewater Treatment Plant and financed by the Utility.

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.
6. Do not include station meters in the meter inventory used to complete these tables.

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)		
0.625	825	132	54		**903**	186		1
0.750	460	96	9		**547**	105		2
1.000	88	10	0		**98**	10		3
1.500	26	0	0		**26**	0		4
2.000	26	1	1		**26**	2		5
3.000	11	0	1		**10**	1		6
4.000	7	0	0		**7**	0		7
6.000	1	0	0		**1**	0	*	8
8.000	4	0	0		**4**	3		9
Total:	**1,448**	**239**	**65**	**0**	**1,622**	**307**		

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	681	57	1	2	3	159	**903**		1
0.750	362	28	3	0	0	154	**547**		2
1.000	43	24	1	3	1	26	**98**		3
1.500	0	16	3	1	0	6	**26**		4
2.000	0	10	2	5	1	8	**26**		5
3.000	0	2	2	1	2	3	**10**		6
4.000	0	1	1	1	0	4	**7**		7
6.000	0	0	1	0	0	0	**1**	*	8
8.000	0	0	1	0	3	0	**4**		9
Total:	**1,086**	**138**	**15**	**13**	**10**	**360**	**1,622**		

METERS

Meters (Page W-21)

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

The testing of smaller meters is done every eight years or as needed.

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; station meters were last tested in 2007 and are scheduled to be tested in 2009.

If 6-inch or larger meters in commercial, industrial or public authority classifications have not been tested, please explain.

The 6" meter is installed at a business that is no longer in operation.

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	180				180	**2**
Total Fire Hydrants	**180**	**0**	**0**	**0**	**180**	
Flushing Hydrants						
	0				0	**3**
Total Flushing Hydrants	**0**	**0**	**0**	**0**	**0**	

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:	50
Number of distribution system valves end of year:	438
Number of distribution valves operated during year:	75

ELECTRIC OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Electricity			
Sales of Electricity (440-448)	3,783,823	3,425,292	1
Total Sales of Electricity	**3,783,823**	**3,425,292**	
Other Operating Revenues			
Forfeited Discounts (450)	7,888	11,217	2
Miscellaneous Service Revenues (451)	1,600	2,033	3
Sales of Water and Water Power (453)	0	0	4
Rent from Electric Property (454)	2,711	2,584	5
Interdepartmental Rents (455)	0	0	6
Other Electric Revenues (456)	637	1,638	7
Total Other Operating Revenues	**12,836**	**17,472**	
Total Operating Revenues	**3,796,659**	**3,442,764**	
Operation and Maintenenance Expenses			
Power Production Expenses (500-557)	3,016,558	2,647,200	8
Transmission Expenses (560-573)	0	0	9
Distribution Expenses (580-598)	117,677	121,873	10
Customer Accounts Expenses (901-905)	47,199	45,664	11
Customer Service and Information Expenses (906)	0		12
Sales Expenses (911-916)	3,237	2,780	13
Administrative and General Expenses (920-932)	219,703	184,323	14
Total Operation and Maintenenance Expenses	**3,404,374**	**3,001,840**	
Other Expenses			
Depreciation Expense (403)	157,570	153,961	15
Amortization Expense (404-407)		0	16
Taxes (408)	127,666	124,733	17
Total Other Expenses	**285,236**	**278,694**	
Total Operating Expenses	**3,689,610**	**3,280,534**	
NET OPERATING INCOME	**107,049**	**162,230**	

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	7,888	2
Other (specify):		
Total Forfeited Discounts (450)	**7,888**	
Miscellaneous Service Revenues (451):		
FEES FOR RECONNECTING SERVICES	1,600	3
Total Miscellaneous Service Revenues (451)	**1,600**	
Sales of Water and Water Power (453):		
NONE		4
Total Sales of Water and Water Power (453)	**0**	
Rent from Electric Property (454):		
AIR COMPRESSER RENTAL; POLE CONTACT RENTAL	2,711	5
Total Rent from Electric Property (454)	**2,711**	
Interdepartmental Rents (455):		
NONE		6
Total Interdepartmental Rents (455)	**0**	
Other Electric Revenues (456):		
SALES TAX DISCOUNT; SALES OF MATERIAL	637	7
Total Other Electric Revenues (456)	**637**	

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)	3,016,558	2,647,200	34
System Control and Load Dispatching (556)		0	35
Other Expenses (557)		0	36
Total Other Power Supply Expenses	**3,016,558**	**2,647,200**	
Total Power Production Expenses	**3,016,558**	**2,647,200**	
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)	24,030	20,242	52
Overhead Line Expenses (583)	28,390	24,228	53
Underground Line Expenses (584)	9,986	13,847	54
Street Lighting and Signal System Expenses (585)	6,747	5,168	55
Meter Expenses (586)	2,718	7,515	56
Customer Installations Expenses (587)		0	57
Miscellaneous Distribution Expenses (588)	5,806	15,360	58
Rents (589)		0	59
Maintenance Supervision and Engineering (590)	16,450	18,626	60
Maintenance of Structures (591)		0	61
Maintenance of Station Equipment (592)		0	62
Maintenance of Overhead Lines (593)	16,058	16,110	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)	4,734	0		64
Maintenance of Line Transformers (595)	47	0		65
Maintenance of Street Lighting and Signal Systems (596)	2,711	777		66
Maintenance of Meters (597)		0		67
Maintenance of Miscellaneous Distribution Plant (598)		0		68
Total Distribution Expenses	**117,677**	**121,873**		
CUSTOMER ACCOUNTS EXPENSES				
Supervision (901)				69
Meter Reading Expenses (902)	18,375	14,987		70
Customer Records and Collection Expenses (903)	28,824	30,677		71
Uncollectible Accounts (904)				72
Miscellaneous Customer Accounts Expenses (905)				73
Customer Service and Information Expenses (906)				74
Total Customer Accounts Expenses	**47,199**	**45,664**		
SALES EXPENSES				
Supervision (911)		0		75
Demonstrating and Selling Expenses (912)		0		76
Advertising Expenses (913)	3,237	2,780		77
Miscellaneous Sales Expenses (916)		0		78
Total Sales Expenses	**3,237**	**2,780**		
ADMINISTRATIVE AND GENERAL EXPENSES				
Administrative and General Salaries (920)	33,040	31,264		79
Office Supplies and Expenses (921)	24,864	29,917		80
Administrative Expenses Transferred -- Credit (922)	18,872	31,011	*	81
Outside Services Employed (923)	32,760	22,655	*	82
Property Insurance (924)	14,947	13,652		83
Injuries and Damages (925)	250	(2,138)		84
Employee Pensions and Benefits (926)	65,257	69,316		85
Regulatory Commission Expenses (928)		0		86
Duplicate Charges -- Credit (929)		0		87
Miscellaneous General Expenses (930)	35,365	32,322		88
Rents (931)		0		89
Maintenance of General Plant (932)	32,092	18,346	*	90
Total Administrative and General Expenses	**219,703**	**184,323**		
Total Operation and Maintenance Expenses	**3,404,374**	**3,001,840**		

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Electric Operation & Maintenance Expenses (Page E-03)

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

Acct. #932 - Additional maintenance expenses including seal-coating the parking lot and driveways; repair of automatic door in office; repair of drive-up in office; maintenance on heating & cooling system. Also higher electric bills due to PCAC.

Acct. #923 - Additional expenses including increased safety program costs; increased audit & consulting costs; an arc-flash study was begun in 2008.

Acct. #922 - Less expense due to decreased work on plant.

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		105,803	104,238	1
Social Security		14,398	13,921	2
Wisconsin Gross Receipts Tax		4,704	3,063	3
PSC Remainder Assessment		2,761	3,511	4
Other (specify):				
NONE			0	5
Total tax expense		**127,666**	**124,733**	

PROPERTY TAX EQUIVALENT (ELECTRIC)

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

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Jefferson				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.178240				3
County tax rate	mills		3.819253				4
Local tax rate	mills		9.010073				5
School tax rate	mills		9.125690				6
Voc. school tax rate	mills		1.272327				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		**23.405583**				10
Less: state credit	mills		1.657349				11
Net tax rate	mills		**21.748234**				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		**9.010073**				14
Combined School Tax Rate	mills		**10.398017**				15
Other Tax Rate - Local	mills		**0.000000**				16
Total Local & School Tax	mills		**19.408090**				17
Total Tax Rate	mills		**23.405583**				18
Ratio of Local and School Tax to Total	dec.		**0.829208**				19
Total tax net of state credit	mills		**21.748234**				20
Net Local and School Tax Rate	mills		**18.033803**				21
Utility Plant, Jan. 1	$	**6,128,547**	6,128,547				22
Materials & Supplies	$	**82,787**	82,787				23
Subtotal	$	**6,211,334**	**6,211,334**				24
Less: Plant Outside Limits	$	**49,393**	49,393				25
Taxable Assets	$	**6,161,941**	**6,161,941**				26
Assessment Ratio	dec.		0.952123				27
Assessed Value	$	**5,866,926**	**5,866,926**				28
Net Local & School Rate	mills		**18.033803**				29
Tax Equiv. Computed for Current Year	$	**105,803**	**105,803**				30
Tax Equivalent per 1994 PSC Report	$	49,526					31
Any lower tax equivalent as authorized							32
by municipality (see note 5)	$						33
Tax equiv. for current year (see note 5)	$	**105,803**					34
Footnotes							35

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

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

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

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)		
TRANSMISSION PLANT							
Poles and Fixtures (355)	0				**0**		29
Overhead Conductors and Devices (356)	0				**0**		30
Underground Conduit (357)	0				**0**		31
Underground Conductors and Devices (358)	0				**0**		32
Roads and Trails (359)	0				**0**		33
Total Transmission Plant	**0**	**0**	**0**	**0**	**0**		
DISTRIBUTION PLANT							
Land and Land Rights (360)	940				**940**		34
Structures and Improvements (361)	4,926				**4,926**		35
Station Equipment (362)	1,105,297				**1,105,297**		36
Storage Battery Equipment (363)	0				**0**		37
Poles, Towers and Fixtures (364)	234,582	2,037	750		**235,869**		38
Overhead Conductors and Devices (365)	280,698	610			**281,308**		39
Underground Conduit (366)	8,794				**8,794**		40
Underground Conductors and Devices (367)	213,345				**213,345**		41
Line Transformers (368)	630,362	18,650	3,064		**645,948**		42
Services (369)	226,548	4,039	479	(1,087)	**229,021**	*	43
Meters (370)	168,634	43,474	25,525		**186,583**		44
Installations on Customers' Premises (371)	0				**0**		45
Leased Property on Customers' Premises (372)	0				**0**		46
Street Lighting and Signal Systems (373)	147,753				**147,753**		47
Total Distribution Plant	**3,021,879**	**68,810**	**29,818**	**(1,087)**	**3,059,784**		
GENERAL PLANT							
Land and Land Rights (389)	150,790				**150,790**		48
Structures and Improvements (390)	1,850,802				**1,850,802**		49
Office Furniture and Equipment (391)	17,592				**17,592**		50
Computer Equipment (391.1)	27,306				**27,306**		51
Transportation Equipment (392)	199,555				**199,555**		52
Stores Equipment (393)	13,604				**13,604**		53
Tools, Shop and Garage Equipment (394)	60,002	6,386			**66,388**		54
Laboratory Equipment (395)	5,350				**5,350**		55
Power Operated Equipment (396)	82,100				**82,100**		56
Communication Equipment (397)	7,841				**7,841**		57
SCADA Equipment (397.1)					**0**		58
Miscellaneous Equipment (398)	3,499				**3,499**		59

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
GENERAL PLANT						
Other Tangible Property (399)	0				**0**	**60**
Total General Plant	**2,418,441**	**6,386**	**0**	**0**	**2,424,827**	
Total utility plant in service directly assignable	**5,440,320**	**75,196**	**29,818**	**(1,087)**	**5,484,611**	
Common Utility Plant Allocated to Electric Department (300)	0				**0**	**61**
Total utility plant in service	**5,440,320**	**75,196**	**29,818**	**(1,087)**	**5,484,611**	

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 Adjustments for any account are nonzero, please explain.

Acct. #369 - The adjustment is for joint trenching costs that were billed to Verizon and Charter Communications.

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)	100,373				**100,373**	36
Storage Battery Equipment (363)	0				**0**	37
Poles, Towers and Fixtures (364)	13,582	1,092			**14,674**	38
Overhead Conductors and Devices (365)	23,952				**23,952**	39
Underground Conduit (366)	4,428				**4,428**	40
Underground Conductors and Devices (367)	371,296	1,224			**372,520**	41
Line Transformers (368)	27,188	824			**28,012**	42
Services (369)	110,312	3,872			**114,184**	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)	30,429				**30,429**	47
Total Distribution Plant	**681,560**	**7,012**	**0**	**0**	**688,572**	
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)	6,667				**6,667**	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**	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	**6,667**	**0**	**0**	**0**	**6,667**	
Total utility plant in service directly assignable	**688,227**	**7,012**	**0**	**0**	**695,239**	
Common Utility Plant Allocated to Electric Department (300)	0				**0**	**61**
Total utility plant in service	**688,227**	**7,012**	**0**	**0**	**695,239**	

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

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
STEAM PRODUCTION PLANT				
Structures and Improvements (311)	0	0.00%		1
Boiler Plant Equipment (312)	0	0.00%		2
Engines and Engine Driven Generators (313)	0	0.00%		3
Turbogenerator Units (314)	0	0.00%		4
Accessory Electric Equipment (315)	0	0.00%		5
Miscellaneous Power Plant Equipment (316)	0	0.00%		6
Total Steam Production Plant	**0**		**0**	
HYDRAULIC PRODUCTION PLANT				
Structures and Improvements (331)	0	0.00%		7
Reservoirs, Dams and Waterways (332)	0	0.00%		8
Water Wheels, Turbines and Generators (333)	0	0.00%		9
Accessory Electric Equipment (334)	0	0.00%		10
Miscellaneous Power Plant Equipment (335)	0	0.00%		11
Roads, Railroads and Bridges (336)	0	0.00%		12
Total Hydraulic Production Plant	**0**		**0**	
OTHER PRODUCTION PLANT				
Structures and Improvements (341)	0	0.00%		13
Fuel Holders, Producers and Accessories (342)	0	0.00%		14
Prime Movers (343)	0	0.00%		15
Generators (344)	0	0.00%		16
Accessory Electric Equipment (345)	0	0.00%		17
Miscellaneous Power Plant Equipment (346)	0	0.00%		18
Total Other Production Plant	**0**		**0**	
TRANSMISSION PLANT				
Structures and Improvements (352)	0	0.00%		19
Station Equipment (353)	0	0.00%		20
Towers and Fixtures (354)	0	0.00%		21
Poles and Fixtures (355)	0	0.00%		22
Overhead Conductors and Devices (356)	0	0.00%		23
Underground Conduit (357)	0	0.00%		24
Underground Conductors and Devices (358)	0	0.00%		25
Roads and Trails (359)	0	0.00%		26
Total Transmission Plant	**0**		**0**	
DISTRIBUTION PLANT				
Structures and Improvements (361)	2,139	3.00%	148	27
Station Equipment (362)	619,249	3.33%	36,806	28
Storage Battery Equipment (363)	0	0.00%		29

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314					0	4
315					0	5
316					0	6
	0	0	0	0	0	
331					0	7
332					0	8
333					0	9
334					0	10
335					0	11
336					0	12
	0	0	0	0	0	
341					0	13
342					0	14
343					0	15
344					0	16
345					0	17
346					0	18
	0	0	0	0	0	
352					0	19
353					0	20
354					0	21
355					0	22
356					0	23
357					0	24
358					0	25
359					0	26
	0	0	0	0	0	
361					2,287	27
362					656,055	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)	135,583	4.00%	9,409		30
Overhead Conductors and Devices (365)	146,180	3.00%	8,430		31
Underground Conduit (366)	3,290	2.50%	220		32
Underground Conductors and Devices (367)	105,629	3.33%	7,104		33
Line Transformers (368)	239,907	3.00%	19,145		34
Services (369)	129,737	4.50%	10,250		35
Meters (370)	108,472	3.33%	5,914		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)	147,217	1.70%	2,512	*	39
Total Distribution Plant	**1,637,403**		**99,938**		
GENERAL PLANT					
Structures and Improvements (390)	208,523	2.50%	46,270		40
Office Furniture and Equipment (391)	15,131	5.80%	1,020		41
Computer Equipment (391.1)	19,914	14.29%	3,902		42
Transportation Equipment (392)	191,304	9.39%	637		43
Stores Equipment (393)	1,286	2.00%	272		44
Tools, Shop and Garage Equipment (394)	45,039	6.67%	4,215		45
Laboratory Equipment (395)	899	5.00%	268		46
Power Operated Equipment (396)	71,621	7.23%	3,628		47
Communication Equipment (397)	3,849	6.67%	523		48
SCADA Equipment (397.1)					49
Miscellaneous Equipment (398)	392	2.90%	101		50
Total General Plant	**557,958**		**60,836**		
Total accum. prov. directly assignable	**2,195,361**		**160,774**		
Common Utility Plant Allocated to Electric Department	0	0.00%	1,056	*	51
Total accum. prov. for depreciation	**2,195,361**		**161,830**		
GENERAL PLANT					
Other Tangible Property (399)	0	0.00%			52
Total General Plant	**0**		**0**		
Total accum. prov. directly assignable	**2,195,361**		**161,830**		

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	750	484			**143,758**		30
365			1,184		**155,794**		31
366					**3,510**		32
367					**112,733**		33
368	3,064	654	2,243		**257,577**		34
369	479	307			**139,201**		35
370	25,525				**88,861**		36
371					**0**		37
372					**0**		38
373					**149,729**	*	39
	29,818	**1,445**	**3,427**	**0**	**1,709,505**		
390					**254,793**		40
391					**16,151**		41
391.1					**23,816**		42
392					**191,941**		43
393					**1,558**		44
394					**49,254**		45
395					**1,167**		46
396					**75,249**		47
397					**4,372**		48
397.1					**0**		49
398					**493**		50
	0	**0**	**0**	**0**	**618,794**		
	29,818	**1,445**	**3,427**	**0**	**2,328,299**		
					1,056	*	51
	29,818	**1,445**	**3,427**	**0**	**2,329,355**		
399					**0**		52
	0	**0**	**0**	**0**	**0**		
	29,818	**1,445**	**3,427**	**0**	**2,329,355**		

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

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

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

Acct. #373 was over-depreciated; it will be corrected in 2009.

Common Utility Plant Allocated to the Electric Department - The accrual is for Construction Work Not Yet Classified (Account #106). The Highway 89 re-construction project is complete and in service, but additional costs are expected in 2009. The total costs will be allocated to the plant in 2009.

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

This page intentionally left blank

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)	60,031	3.33%	3,342	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					63,373	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)	9,492	4.00%	565		30
Overhead Conductors and Devices (365)	8,948	3.00%	719		31
Underground Conduit (366)	244	2.50%	111		32
Underground Conductors and Devices (367)	129,579	3.33%	12,385		33
Line Transformers (368)	1,042	3.00%	828		34
Services (369)	80,342	4.50%	5,051		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)	7,747	1.70%	517		39
Total Distribution Plant	**297,425**		**23,518**		
GENERAL PLANT					
Structures and Improvements (390)	0	0.00%			40
Office Furniture and Equipment (391)	0	0.00%			41
Computer Equipment (391.1)	9,526	14.29%		*	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)					49
Miscellaneous Equipment (398)	0	0.00%			50
Total General Plant	**9,526**		**0**		
Total accum. prov. directly assignable	**306,951**		**23,518**		
Common Utility Plant Allocated to Electric Department	0	0.00%			51
Total accum. prov. for depreciation	**306,951**		**23,518**		
GENERAL PLANT					
Other Tangible Property (399)	0	0.00%			52
Total General Plant	**0**		**0**		
Total accum. prov. directly assignable	**306,951**		**23,518**		

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					10,057		30
365					9,667		31
366					355		32
367					141,964		33
368					1,870		34
369					85,393		35
370					0		36
371					0		37
372					0		38
373					8,264		39
	0	0	0	0	320,943		
390					0		40
391					0		41
391.1					9,526	*	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	9,526		
	0	0	0	0	330,469		
					0		51
	0	0	0	0	330,469		
399					0		52
	0	0	0	0	0		
	0	0	0	0	330,469		

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

Accumulated Provision for Depreciation - Electric --Plant Financed by Contributions-- (Page E-11)

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

Acct. #391.1 is fully depreciated; it will be corrected in 2009.

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

This page intentionally left blank

TRANSMISSION AND DISTRIBUTION LINES

Classification (a)	Miles of Line Owned: First of Year (b)	Additions During Year (c)	Retirements During Year (d)	Adjustments During Year (e)	Total End of Year (f)	
Primary Distribution System Voltage(s) -- Urban						
Pole Lines						
2.4/4.16 kV (4kV)	14				**14**	**1**
7.2/12.5 kV (12kV)	0				**0**	**2**
14.4/24.9 kV (25kV)	0				**0**	**3**
Other:						
26.4 kV	1				**1**	**4**
Underground Lines						
2.4/4.16 kV (4kV)	11				**11**	**5**
7.2/12.5 kV (12kV)	0				**0**	**6**
14.4/24.9 kV (25kV)	1				**1**	**7**
Other:						
26.4 kV	1				**1**	**8**
Primary Distribution System Voltage(s) -- Rural						
Pole Lines						
2.4/4.16 kV (4kV)	2				**2**	**9**
7.2/12.5 kV (12kV)	0				**0**	**10**
14.4/24.9 kV (25kV)	0				**0**	**11**
Other:						
NONE	0				**0**	**12**
Underground Lines						
2.4/4.16 kV (4kV)	2				**2**	**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. A farm is a tract of land used to raise or produce agricultural and dairy products, for raising livestock, poultry, game, fur-bearing animals, or for floriculture, or similar purposes, and embracing not less than 3 acres; or, if small, where the principal income of the operator is derived therefrom.

Particulars (a)	Amount (b)	
Customers added on rural lines during year:		1
Farm Customers		2
Nonfarm Customers		3
Total	**0**	4
Customers on rural lines at end of year:		5
Rural Customers (served at rural rates):		6
Farm		7
Nonfarm		8
Total	**0**	9
Customers served at other than rural rates:		10
Farm	12	11
Nonfarm	141	12
Total	**153**	13
Total customers on rural lines at end of year	**153**	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 (kWh) (000's)	
Month (a)		kW (b)	Day of Week (c)	Date (MM/DD/YYYY) (d)	Time Beginning (HH:MM) (e)	(f)	
January	01	7,388	Monday	01/21/2008	11:00	4,011	1
February	02	7,333	Monday	02/11/2008	08:00	3,678	2
March	03	6,999	Friday	03/07/2008	08:00	3,655	3
April	04	6,680	Tuesday	04/01/2008	11:00	3,351	4
May	05	6,391	Tuesday	05/06/2008	11:00	3,256	5
June	06	7,932	Thursday	06/26/2008	13:00	3,722	6
July	07	8,488	Thursday	07/17/2008	14:00	4,090	7
August	08	8,244	Monday	08/04/2008	13:00	3,916	8
September	09	8,121	Tuesday	09/02/2008	13:00	3,623	9
October	10	6,828	Monday	10/13/2008	12:00	3,627	10
November	11	7,136	Friday	11/21/2008	11:00	3,536	11
December	12	7,786	Monday	12/15/2008	11:00	4,057	12
Total		**89,326**				**44,522**	
System Name							

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

Type of Reading	Supplier	
60 minutes integrated	WPPI ENERGY	1

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		44,522	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		**44,522**	15
			16
Disposition of Energy			17
Sales to Ultimate Consumers (including interdepartmental sales)		42,087	18
Sales For Resale			19
Energy Used by the Company (excluding station use):			20
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		**42,087**	24
Energy Losses:			25
Transmission Losses (if applicable)			26
Distribution Losses		2,435	27
Total Energy Losses		**2,435**	28
Loss Percentage (% Total Energy Losses of Total Source of Energy)		**5.4692%**	29
Total Disposition of Energy		**44,522**	30

SALES OF ELECTRICITY BY RATE SCHEDULE

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

Type of Sales/Rate Class Title (a)	Rate Schedule (b)	Avg. No. of Customers (c)	kWh (000 Omitted) (d)	
Residential Sales				
RESIDENTIAL	RG-1	1,507	12,998	**1**
Total Sales for Residential Sales		**1,507**	**12,998**	
Commercial & Industrial				
SMALL POWER	CP-1	12	4,069	**2**
LARGE POWER TIME-OF-DAY	CP-2	11	18,690	**3**
GENERAL	GS-1	278	5,991	**4**
Total Sales for Commercial & Industrial		**301**	**28,750**	
Public Street & Highway Lighting				
STREET LIGHTING	MS-1	2	339	**5**
Total Sales for Public Street & Highway Lighting		**2**	**339**	
Sales for Resale				
NONE				**6**
Total Sales for Sales for Resale		**0**	**0**	
TOTAL SALES FOR ELECTRICITY		**1,810**	**42,087**	

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)	
		847,163	367,325	**1,214,488**	**1**
0	**0**	**847,163**	**367,325**	**1,214,488**	
12,747	15,578	243,988	113,166	**357,154**	**2**
54,000	60,826	1,089,395	527,077	**1,616,472**	**3**
		370,699	168,711	**539,410**	**4**
66,747	**76,404**	**1,704,082**	**808,954**	**2,513,036**	
		47,050	9,249	**56,299**	**5**
0	**0**	**47,050**	**9,249**	**56,299**	
				0	**6**
0	**0**	**0**	**0**	**0**	
66,747	**76,404**	**2,598,295**	**1,185,528**	**3,783,823**	

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		Sub-station				2
Type of Power Purchased (firm, dump, etc.)		firm				3
Voltage at Which Delivered		24.9 kV				4
Point of Metering		Sub-station				5
Total of 12 Monthly Maximum Demands -- kW		89,326				6
Average load factor		**68.2769%**				7
Total Cost of Purchased Power		3,016,558				8
Average cost per kWh		**0.0678**				9
On-Peak Hours (if applicable)		7:00 am - 9:00 pm				10
Monthly purchases --- kWh (000):		**On-peak**	**Off-peak**	**On-peak**	**Off-peak**	11
	January	1,968	2,044			12
	February	1,816	1,862			13
	March	1,731	1,924			14
	April	1,733	1,618			15
	May	1,605	1,650			16
	June	1,857	1,865			17
	July	2,105	1,986			18
	August	1,933	1,983			19
	September	1,817	1,806			20
	October	1,905	1,722			21
	November	1,616	1,920			22
	December	1,984	2,072			23
	Total kWh (000)	**22,070**	**22,452**			24
Footnotes:						25
						26
						27
		(d)		**(e)**		28
Name of Vendor						29
Point of Delivery						30
Voltage at Which Delivered						31
Point of Metering						32
Type of Power Purchased (firm, dump, etc.)						33
Total of 12 Monthly Maximum Demands -- kW						34
Average load factor						35
Total Cost of Purchased Power						36
Average cost per kWh						37
On-Peak Hours (if applicable)						38
Monthly purchases --- kWh (000):		**On-peak**	**Off-peak**	**On-peak**	**Off-peak**	39
	January					40
	February					41
	March					42
	April					43
	May					44
	June					45
	July					46
	August					47
	September					48
	October					49
	November					50
	December					51
	Total kWh (000)					52
Footnotes:						53

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 (b)	(c)	(d)	(e)	(f)	
Name of Substation	Eastside	Main	Perry	Westside		1
Voltage--High Side	24,900	24,900	24,900	24,900		2
Voltage--Low Side	4,160	4,160	480	4,160		3
Num. Main Transformers in Operation	1	1	3	1		4
Total Capacity of Transformers in kVA	5,000	5,000	6,000	5,000		5
Number of Spare Transformers on Hand	0	0	1	0		6
15-Minute Maximum Demand in kW	8,244	6,828				7
Dt and Hr of Such Maximum Demand	08/04/2008 13:00	10/13/2008 12:00				8
Kwh Output	34,278,496	10,243,351				9
Footnotes		*				10

11
12

SUBSTATION EQUIPMENT (continued) 13

Particulars (g)	Utility Designation (h)	(i)	(j)	(k)	(l)	14 15
Name of Substation						16
Voltage--High Side						17
Voltage--Low Side						18
Num. of Main Transformers in Operation						19
Total Capacity of Transformers in kVA						20
Number of Spare Transformers on Hand						21
15-Minute Maximum Demand in kW						22
Dt and Hr of Such Maximum Demand						23
Kwh Output						24
Footnotes						25

26
27

SUBSTATION EQUIPMENT (continued) 28

Particulars (m)	Utility Designation (n)	(o)	(p)	(q)	(r)	29 30
Name of Substation						31
Voltage--High Side						32
Voltage--Low Side						33
Num. of Main Transformers in Operation						34
Capacity of Transformers in kVA						35
Number of Spare Transformers on Hand						36
15-Minute Maximum Demand in kW						37
Dt and Hr of Such Maximum Demand						38
Kwh Output						39
Footnotes						40

SUBSTATION EQUIPMENT

Substation Equipment (Page E-26)

General footnotes

The 15-minute maximum demand in kW, date and hour of such maximum demand, and kWh output for the Main, Perry, and Westside substations are reported in total under the Main substation.

ELECTRIC DISTRIBUTION METERS & LINE TRANSFORMERS

Particulars (a)	Number of Watt-Hour Meters (b)	Line Transformers Number (c)	Line Transformers Total Cap. (kVA) (d)	
Number first of year	1,953	468	45,080	1
Acquired during year	600	6	265	2
Total	**2,553**	**474**	**45,345**	3
Retired during year	374	5	340	4
Sales, transfers or adjustments increase (decrease)				5
Number end of year	**2,179**	**469**	**45,005**	6
Number end of year accounted for as follows:				7
In customers' use	1,786	398	34,981	8
In utility's use	18	30	6,363	9
				10
Locked meters on customers' premises	6			11
In stock	369	41	3,661	12
Total end of year	**2,179**	**469**	**45,005**	13

STREET LIGHTING EQUIPMENT

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

Particulars (a)	Watts (b)	Number Each Type (c)	kWh Used Annually (d)	
Street Lighting Non-Ornamental				
Sodium Vapor	150	259	190,368	**1**
Total		**259**	**190,368**	
Ornamental				
Fluorescent	160	38	88,939	**2**
Mercury Vapor	175	11	8,800	**3**
Sodium Vapor	100	28	12,949	**4**
Sodium Vapor	150	54	39,690	**5**
Total		**131**	**150,378**	
Other				
NONE				**6**
Total		**0**	**0**	

SEWER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sewage Operating Revenues			
Sewage Operating Revenues (621-626)	605,617	501,432	1
Total Sewage Operating Revenues	**605,617**	**501,432**	
Other Operating Revenues			
Customer Forfeited Discounts (631)	2,431	2,470	2
Servicing of Customers Lateral (632)	0	0	3
Sale of Fertilizer (633)	0	0	4
Rent from Sewerage Properties (634)	0	0	5
Miscellaneous Operating Revenues (635)	654	26	6
Total Other Operating Revenues	**3,085**	**2,496**	
Total Operating Revenues	**608,702**	**503,928**	
Operation and Maintenenance Expenses			
Operation Expenses (820-829)	263,389	233,399	7
Maintenance Expenses (831-834)	53,933	61,006	8
Customer Accounting & Collection Expenses (840-843)	14,866	14,346	9
Administrative and General Expenses (850-857)	81,716	94,660	10
Total Operation and Maintenenance Expenses	**413,904**	**403,411**	
Other Operating Expenses			
Depreciation Expense (403)	175,511	157,703	11
Amortization Expense (404)		0	12
Taxes (408)	10,855	10,943	13
Total Other Operating Expenses	**186,366**	**168,646**	
Total Operating Expenses	**600,270**	**572,057**	
NET OPERATING INCOME	**8,432**	**(68,129)**	

SEWAGE OPERATING REVENUES

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for flat rate service.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. In the gallons column, report metered water or sewage used as the basis in determining customer bills.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons Billed (c)	Amounts (d)	
Operating Revenues				
Sewage Operating Revenues				
Flat Rate Service to General Customers (621)				
Residential Revenues (621.1)				1
Commercial Revenues (621.2)				2
Industrial Revenues (621.3)				3
Revenues from Public Authorities (621.4)				4
Total Flat Rate Service to General Customers (621)	**0**	**0**	**0**	
Measured Service to General Customers (622)				
Residential Revenues (622.1)	1,065	49,842	286,951	5
Commercial Revenues (622.2)	128	15,667	74,969	6
Industrial Revenues (622.3)	10	23,967	184,080	7
Revenues from Public Authorities (622.4)	11	1,931	8,925	8
Total Measured Service to General Customers (622)	**1,214**	**91,407**	**554,925**	
Service to Other Systems (624)	1	7,690	32,142	9
Other Sewerage Service (625)	4	2,041	18,550	10
Interdepartmental Service (626)				11
Total Sewage Operating Revenues	**1,219**	**101,138**	**605,617**	

HIGH STRENGTH CONTRIBUTORS

1. High strength contributor is one with waste stronger than 250 mg/l for B.O.D. or 250 mg/l for suspended solids or 10 mg/l for phosphorpus.
2. If domestic strength limits for BOD, SS and Phos. used for rate purposes are different from the levels indicated, please note the limits used in the spaces available.
3. The units "mg/l" are now used in place of the equivalent "ppm."
4. List type, volume, strength.

Type (a)	Volume Annual Gallons (000's) (b)	BOD (mg/l) (c)	SS (mg/l) (d)	Phos (mg/l) (e)	
BRIESS INDUSTRIES INC	15,725	250	250	7	**1**
J G VAN HOLTEN	3,641	250	250	7	**2**

OTHER OPERATING REVENUES (SEWER)

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 $2,000 and all other lesser amounts grouped as Miscellaneous.

Particulars (a)	Amount (b)	
Customer Forfeited Discounts (631):		
NONE		1
Customer late payment charges	2,431	2
Other (specify):		
Total Customer Forfeited Discounts (631)	**2,431**	
Servicing of Customers Laterals (632):		
NONE		3
Total Servicing of Customers Laterals (632)	**0**	
Sale of Fertilizer (633):		
NONE		4
Total Sale of Fertilizer (633)	**0**	
Rent from Sewerage Property (634):		
NONE		5
Total Rent from Sewerage Property (634)	**0**	
Miscellaneous Operating Revenues (635):		
SAMPLER MAINTENANCE; SEWAGE DISPOSAL PERMIT FEES	654	6
Total Miscellaneous Operating Revenues (635)	**654**	

SEWER 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)	
OPERATION EXPENSES			
Supervision and Labor (820)	72,780	71,481	1
Power and Fuel for Pumping (821)	90,827	72,322	2
Power and Fuel for Aeration Equipment (822)		0	3
Chlorine (823)		0	4
Phosphorous Removal Chemicals (824)	23,850	22,954	5
Sludge Conditioning Chemicals (825)		0	6
Other Chemicals for Sewage Treatment (826)		0	7
Other Operating Supplies and Expenses (827)	75,932	66,642	8
Transportation Expenses (828)		0	9
Rents (829)		0	10
Total Operation Expenses	**263,389**	**233,399**	
MAINTENANCE EXPENSES			
Maintenance of Sewage Collection System (831)		0	11
Maintenance of Collection System Pumping Equipment (832)	17,401	25,690	12
Maintenance of Treatment and Disposal Plant Equipment (833)	23,620	25,714	13
Maintenance of General Plant Structures and Equipment (834)	12,912	9,602	14
Total Maintenance Expenses	**53,933**	**61,006**	
CUSTOMER ACCOUNTING & COLLECTION EXPENSES			
Billing, Collecting and Accounting (840)	9,244	9,956	15
Flat Rate Inspections (841)		0	16
Meter Reading (842)	5,622	4,390	17
Uncollectible Accounts (843)		0	18
Total Customer Accounting & Collection Expenses	**14,866**	**14,346**	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (850)	10,325	9,262	19
Office Supplies and Expenses (851)	10,728	11,945	20
Outside Services Employed (852)	9,334	21,095	21
Insurance Expense (853)	4,756	4,344	22
Employees Pensions and Benefits (854)	38,579	44,030	23
Regulatory Commission Expenses (855)		0	24
Miscellaneous General Expenses (856)	7,994	3,984	25
Rents (857)		0	26
Total Administrative and General Expenses	**81,716**	**94,660**	
Total Operation and Maintenance Expenses	**413,904**	**403,411**	

TAXES (ACCT. 408 - SEWER)

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)	
Social Security		9,421	9,574	1
Local and School Tax Equivalent on Meters Charged by Water Department		1,434	1,369	2
PSC Remainder Assessment			0	3
Other (specify): NONE			0	4
Total tax expense		**10,855**	**10,943**	

SEWER 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**	
COLLECTION SYSTEM						
Land and Land Rights (310)	0				**0**	**4**
Structures and Improvements (311)	0				**0**	**5**
Service Connections, Traps, and Accessories (312)	0				**0**	**6**
Collecting Mains and Accessories (313)	0				**0**	**7**
Interceptor Mains and Accessories (314)	0				**0**	**8**
Force Mains (315)	0	22,722			**22,722**	**9**
Other Collecting System Equipment (316)	0				**0**	**10**
Total Collection System	**0**	**22,722**	**0**	**0**	**22,722**	
COLLECTION SYSTEM PUMPING INSTALLA						
Land and Land Rights (320)	0				**0**	**11**
Structures and Improvements (321)	0				**0**	**12**
Receiving Wells (322)	0				**0**	**13**
Electric Pumping Equipment (323)	7,267				**7,267**	**14**
Other Power Pumping Equipment (324)	0				**0**	**15**
Miscellaneous Pumping Equipment (325)	60,241	6,022	5,600		**60,663**	**16**
Total Collection System Pumping Installation	**67,508**	**6,022**	**5,600**	**0**	**67,930**	
TREATMENT AND DISPOSAL PLANT						
Land and Land Rights (330)	400				**400**	**17**
Structures and Improvements (331)	1,887,388				**1,887,388**	**18**
Preliminary Treatment Equipment (332)	293,498	16,851			**310,349**	**19**
Primary Treatment Equipment (333)	47,440				**47,440**	**20**
Secondary Treatment Equipment (334)	818,462	33,173			**851,635**	**21**
Advanced Treatment Equipment (335)	269,230				**269,230**	**22**
Chlorination Equipment (336)	0				**0**	**23**
Sludge Treatment and Disposal Equipment (337)	44,576				**44,576**	**24**
Plant Site Piping (338)	265,411				**265,411**	**25**
Flow Metering and Monitoring Equipment (339)	39,468				**39,468**	**26**
Outfall Sewer Pipes (340)	0				**0**	**27**

SEWER 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)	
TREATMENT AND DISPOSAL PLANT						
Other Treatment and Disposal Plant Equipment (341)	232,594	4,577	4,550		**232,621**	**28**
Total Treatment and Disposal Plant	**3,898,467**	**54,601**	**4,550**	**0**	**3,948,518**	
GENERAL PLANT						
Land and Land Rights (370)	21,363				**21,363**	**29**
Structures and Improvements (371)	578,567				**578,567**	**30**
Office Furniture and Equipment (372)	2,910				**2,910**	**31**
Computer Equipment (372.1)	9,194				**9,194**	**32**
Transportation Equipment (373)	53,180				**53,180**	**33**
Other General Equipment (379)	300,171	6,684			**306,855**	**34**
Other Tangible Property (390)	0				**0**	**35**
Miscellaneous Equipment (398)					**0**	**36**
Total General Plant	**965,385**	**6,684**	**0**	**0**	**972,069**	
Total utility plant in service directly assignable	**4,931,360**	**90,029**	**10,150**	**0**	**5,011,239**	
Common Utility Plant Allocated to Sewer Department (300)	0				**0**	**37**
Total utility plant in service	**4,931,360**	**90,029**	**10,150**	**0**	**5,011,239**	

SEWER 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**	
COLLECTION SYSTEM						
Land and Land Rights (310)	0				**0**	**4**
Structures and Improvements (311)	0				**0**	**5**
Service Connections, Traps, and Accessories (312)	0				**0**	**6**
Collecting Mains and Accessories (313)	0				**0**	**7**
Interceptor Mains and Accessories (314)	0				**0**	**8**
Force Mains (315)	0				**0**	**9**
Other Collecting System Equipment (316)	0				**0**	**10**
Total Collection System	**0**	**0**	**0**	**0**	**0**	
COLLECTION SYSTEM PUMPING INSTALLATIONS						
Land and Land Rights (320)	0				**0**	**11**
Structures and Improvements (321)	0				**0**	**12**
Receiving Wells (322)	0				**0**	**13**
Electric Pumping Equipment (323)	7,066				**7,066**	**14**
Other Power Pumping Equipment (324)	0				**0**	**15**
Miscellaneous Pumping Equipment (325)	41,317				**41,317**	**16**
Total Collection System Pumping Installatior	**48,383**	**0**	**0**	**0**	**48,383**	
TREATMENT AND DISPOSAL PLANT						
Land and Land Rights (330)	0				**0**	**17**
Structures and Improvements (331)	507,720				**507,720**	**18**
Preliminary Treatment Equipment (332)	38,290				**38,290**	**19**
Primary Treatment Equipment (333)	14,098				**14,098**	**20**
Secondary Treatment Equipment (334)	241,817				**241,817**	**21**
Advanced Treatment Equipment (335)	0				**0**	**22**
Chlorination Equipment (336)	0				**0**	**23**
Sludge Treatment and Disposal Equipment (337)	48,350				**48,350**	**24**
Plant Site Piping (338)	82,636				**82,636**	**25**
Flow Metering and Monitoring Equipment (339)	14,098				**14,098**	**26**
Outfall Sewer Pipes (340)	0				**0**	**27**

SEWER 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)	
TREATMENT AND DISPOSAL PLANT						
Other Treatment and Disposal Plant Equipment (341)	11,070				**11,070**	**28**
Total Treatment and Disposal Plant	**958,079**	**0**	**0**	**0**	**958,079**	
GENERAL PLANT						
Land and Land Rights (370)	0				**0**	**29**
Structures and Improvements (371)	0				**0**	**30**
Office Furniture and Equipment (372)	0				**0**	**31**
Computer Equipment (372.1)	6,666				**6,666**	**32**
Transportation Equipment (373)	2,019				**2,019**	**33**
Other General Equipment (379)	30,214				**30,214**	**34**
Other Tangible Property (390)	0				**0**	**35**
Miscellaneous Equipment (398)					**0**	**36**
Total General Plant	**38,899**	**0**	**0**	**0**	**38,899**	
Total utility plant in service directly assignable	**1,045,361**	**0**	**0**	**0**	**1,045,361**	
Common Utility Plant Allocated to Sewer Department (300)	0				**0**	**37**
Total utility plant in service	**1,045,361**	**0**	**0**	**0**	**1,045,361**	

SEWER 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 disconnected 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 diameter; pipe materials do not need to be specified.

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)		
						0		*	1
Total Utility		**0**	**0**	**0**	**0**	**0**	**0**		

SEWER SERVICES

Sewer Services (Page N-09)

General footnotes

Sewer services are owned and maintained by the City of Waterloo.

SEWER MAINS

1. Report mains separately by diameter. Pipe materials do not need to be specified.
2. Explain all reported adjustments as a schedule footnote.
3. For main additions reported in column (c), 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.

	Number of Feet					
Diameter in Inches (a)	**First of Year (b)**	**Added During Year (c)**	**Retired During Year (d)**	**Adjustments Increase or (Decrease) (e)**	**End of Year (f)**	
0.000	0				**0**	* 1
Total Utility	**0**	**0**	**0**	**0**	**0**	

SEWER MAINS

Sewer Mains (Page N-10)

General footnotes

Sewer mains are owned and maintained by the City of Waterloo.