



3014 (02-05-09)

**ANNUAL REPORT**

OF

Name: CITY OF WESTBY MUNICIPAL ELECTRIC AND WATER UTILITY

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Principal Office: 200 NORTH MAIN STREET  
WESTBY, WI 54667

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For the Year Ended: DECEMBER 31, 2008

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WATER, ELECTRIC, OR JOINT UTILITY  
TO  
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854  
Madison, WI 53707-7854  
(608) 266-3766

*This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.*

## GENERAL RULES FOR REPORTING

1. Prepare the report in conformity with the Uniform System of Accounts prescribed by the Public Service Commission of Wisconsin.
2. Numeric items shall contain digits (0-9). A minus sign "-" shall be entered in the software program to indicate negative values. Parentheses shall not be used for numeric items. The program will convert the minus sign to parentheses for hard copy annual report purposes. Negative values may not be allowed for certain entries in the annual report due to restrictions contained in the software program.
3. The annual report should be complete in itself in all particulars. Reference to reports of former years should not be made to take the place of required entries except as otherwise specifically authorized.
4. Whenever schedules call for data from the previous year, the data reported must be based upon those shown by the annual report of the previous year or an appropriate explanation given why different data is being reported for the current year. Where available, use an adjustment column.
5. All dollar amounts will be reported in whole dollars.
6. Wherever information is required to be shown as text, the information shall be shown in the space provided using other than account titles. In each case, the information shall be properly identified. Footnote capability is included in the annual report software program and shall be utilized where necessary to further explain particulars of a schedule.



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## SIGNATURE PAGE

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### Signature Page (Page ii)

#### General footnotes

Vig & Associates, LLC Letterhead

To the City Council  
of the City of Westby  
Westby, Wisconsin 54667

We have compiled the balance sheets of the Westby Municipal Electric and Water Utility, an enterprise fund of the City of Westby, Wisconsin, as of December 31, 2008 and 2007, and the related statements of income and retained earnings for the years then ended, included in the accompanying prescribed form, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. We have also compiled the supplementary information presented in the prescribed form.

Our compilation was limited to presenting, in the form prescribed by the Public Service Commission of Wisconsin, information that is the representation of management. We have not audited or reviewed the financial statements and supplementary information referred to above and, accordingly, do not express an opinion or any other form of assurance on them.

These financial statements and the supplementary information are presented in accordance with the requirements of the Public Service Commission of Wisconsin, which differ from generally accepted accounting principles. Accordingly, the financial statements and supplementary information are not designed for those who are not informed about such differences.

Vig & Associates, LLC  
March 27, 2009

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SSARS No. 1 provides that each page of financial statements compiled by the accountant should include a reference such as, "See Accountant's Compilation Report". The current version of WEGSARS does not allow for the placement of this reference at the bottom of each page. The above report should be considered for all of the following pages of this prescribed form.

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## IDENTIFICATION AND OWNERSHIP

**Exact Utility Name:** CITY OF WESTBY MUNICIPAL ELECTRIC AND WATER UTILITY

**Utility Address:** 200 NORTH MAIN STREET  
WESTBY, WI 54667

**When was utility organized?** 1/1/1902

**Report any change in name:**

**Effective Date:**

**Utility Web Site:**

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

**Name:** GREGG HANSON

**Title:** SUPERINTENDENT

**Office Address:**

200 NORTH MAIN STREET  
WESTBY, WI 54667

**Telephone:** (608) 634 - 3416

**Fax Number:** (608) 634 - 3274

**Email Address:** ghanson@wppisys.org

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

**Name:** JOHN E. VIG

**Title:** MANAGING MEMBER

**Office Address:** VIG & ASSOCIATES, LLC

1315 BAD AXE COURT  
P.O. BOX 271  
VIROQUA, WI 54665

**Telephone:** (608) 637 - 2082

**Fax Number:** (608) 637 - 3021

**Email Address:** jackv@frontiernet.net

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

**Name:** DANIEL JEFSON

**Title:** CHAIRMAN

**Office Address:**

200 NORTH MAIN STREET  
WESTBY, WI 54667

**Telephone:** (608) 634 - 3416

**Fax Number:** (608) 634 - 3724

**Email Address:**

**Are records of utility audited by individuals or firms, other than utility employee?** NO

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

**Name:** JOHN E. VIG

**Title:** MANAGING MEMBER

**Office Address:** VIG & ASSOCIATES, LLC

1315 BAD AXE COURT  
P.O. BOX 271  
VIROQUA, WI 54665

**Telephone:** (608) 637 - 2082

**Fax Number:** (608) 637 - 3021

**Email Address:** jackv@frontiernet.net

### IDENTIFICATION AND OWNERSHIP

**Date of most recent audit report:**

**Period covered by most recent audit:** DECEMBER 31, 2008

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

**Name:** GREGG HANSON

**Title:** OFFICER AND SUPERINTENDENT

**Office Address:**

200 NORTH MAIN STREET  
WESTBY, WI 54667

**Telephone:** (608) 634 - 3416

**Fax Number:** (608) 634 - 3274

**Email Address:** ghanson@wppisys.org

**Name of utility commission/committee:** UTILITY COMMITTEE

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

MR RONALD JANZEN

MR DANIEL JEFSON, CHAIR

MR ERIC NOTTESTAD

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

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

**Date of Ordinance:** [REDACTED]

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

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

**Firm Name:** NONE

**Contact Person:**

**Title:**

**Telephone:**

**Fax Number:**

**Email Address:**

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

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

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## IDENTIFICATION AND OWNERSHIP

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### Identification and Ownership (Page iv)

#### General footnotes

SAS 103 REQUIRES AN AUDITOR TO DATE THE REPORT WHEN ALL DOCUMENTATION, REVIEW, AND DISCLOSURES ARE COMPLETED. THE DATE OF THE AUDIT REPORT IS ANTICIPATED TO BE MAY 2008.

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## INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	2,447,884	2,291,645	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	2,113,718	1,901,342	2
Depreciation Expense (403)	167,270	157,177	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	108,014	106,673	5
<b>Total Operating Expenses</b>	<b>2,389,002</b>	<b>2,165,192</b>	
<b>Net Operating Income</b>	<b>58,882</b>	<b>126,453</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>58,882</b>	<b>126,453</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	11,000	40,213	10
Miscellaneous Nonoperating Income (421)	2,500	16,355	11
<b>Total Other Income</b>	<b>13,500</b>	<b>56,568</b>	
<b>Total Income</b>	<b>72,382</b>	<b>183,021</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	(21,159)	(21,159)	12
Other Income Deductions (426)	33,006	32,704	13
<b>Total Miscellaneous Income Deductions</b>	<b>11,847</b>	<b>11,545</b>	
<b>Income Before Interest Charges</b>	<b>60,535</b>	<b>171,476</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	34,057	41,823	14
Amortization of Debt Discount and Expense (428)	2,301	3,136	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
<b>Total Interest Charges</b>	<b>36,358</b>	<b>44,959</b>	
<b>Net Income</b>	<b>24,177</b>	<b>126,517</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	3,276,397	3,149,880	20
Balance Transferred from Income (433)	24,177	126,517	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>3,300,574</b>	<b>3,276,397</b>	

## DETAILS OF INCOME STATEMENT ACCOUNTS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
<b>UTILITY OPERATING INCOME</b>				
<b>Operating Revenues (400):</b>				
Derived	2,447,884	0	2,447,884	1
<b>Total (Acct. 400):</b>	<b>2,447,884</b>	<b>0</b>	<b>2,447,884</b>	
<b>Operation and Maintenance Expense (401-402):</b>				
Derived	2,113,718	0	2,113,718	2
<b>Total (Acct. 401-402):</b>	<b>2,113,718</b>	<b>0</b>	<b>2,113,718</b>	
<b>Depreciation Expense (403):</b>				
Derived	167,270	0	167,270	3
<b>Total (Acct. 403):</b>	<b>167,270</b>	<b>0</b>	<b>167,270</b>	
<b>Amortization Expense (404-407):</b>				
Derived	0	0	0	4
<b>Total (Acct. 404-407):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Taxes (408):</b>				
Derived	108,014	0	108,014	5
<b>Total (Acct. 408):</b>	<b>108,014</b>	<b>0</b>	<b>108,014</b>	
<b>Revenues from Utility Plant Leased to Others (412):</b>				
NONE			0	6
<b>Total (Acct. 412):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Expenses of Utility Plant Leased to Others (413):</b>				
NONE			0	7
<b>Total (Acct. 413):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TOTAL UTILITY OPERATING INCOME:</b>	<b>58,882</b>	<b>0</b>	<b>58,882</b>	
<b>OTHER INCOME</b>				
<b>Income from Merchandising, Jobbing and Contract Work (415-416):</b>				
Derived	0	0	0	8
<b>Total (Acct. 415-416):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Income from Nonutility Operations (417):</b>				
NONE			0	9
<b>Total (Acct. 417):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Nonoperating Rental Income (418):</b>				
NONE			0	10
<b>Total (Acct. 418):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Interest and Dividend Income (419):</b>				
INTEREST EARNINGS ON ELECTRIC UTILITY DEPOSITS	10,015	0	10,015	11
INTEREST EARNINGS ON WATER UTILITY DEPOSITS	985		985	12
<b>Total (Acct. 419):</b>	<b>11,000</b>	<b>0</b>	<b>11,000</b>	
<b>Miscellaneous Nonoperating Income (421):</b>				
Contributed Plant - Water		2,500	2,500	13
Contributed Plant - Electric			0	14

## DETAILS OF INCOME STATEMENT ACCOUNTS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
<b>OTHER INCOME</b>				
<b>Miscellaneous Nonoperating Income (421):</b>				
NONE			0	15
<b>Total (Acct. 421):</b>	<b>0</b>	<b>2,500</b>	<b>2,500</b>	
<b>TOTAL OTHER INCOME:</b>	<b>11,000</b>	<b>2,500</b>	<b>13,500</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>				
<b>Miscellaneous Amortization (425):</b>				
Regulatory Liability (253) Amortization	(21,159)	0	(21,159)	16
NONE			0	17
<b>Total (Acct. 425):</b>	<b>(21,159)</b>	<b>0</b>	<b>(21,159)</b>	
<b>Other Income Deductions (426):</b>				
Depreciation Expense on Contributed Plant - Water	0	14,874	14,874	18
Depreciation Expense on Contributed Plant - Electric	0	18,132	18,132	19
NONE			0	20
<b>Total (Acct. 426):</b>	<b>0</b>	<b>33,006</b>	<b>33,006</b>	
<b>TOTAL MISCELLANEOUS INCOME DEDUCTIONS:</b>	<b>(21,159)</b>	<b>33,006</b>	<b>11,847</b>	
<b>INTEREST CHARGES</b>				
<b>Interest on Long-Term Debt (427):</b>				
Derived	34,057	0	34,057	21
<b>Total (Acct. 427):</b>	<b>34,057</b>	<b>0</b>	<b>34,057</b>	
<b>Amortization of Debt Discount and Expense (428):</b>				
AMORTIZATION OF DEBT DISCOUNT AND EXPENSE	2,301		2,301	22
<b>Total (Acct. 428):</b>	<b>2,301</b>	<b>0</b>	<b>2,301</b>	
<b>Amortization of Premium on Debt--Cr. (429):</b>				
NONE			0	23
<b>Total (Acct. 429):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Interest on Debt to Municipality (430):</b>				
Derived	0	0	0	24
<b>Total (Acct. 430):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other Interest Expense (431):</b>				
Derived	0	0	0	25
<b>Total (Acct. 431):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Interest Charged to Construction--Cr. (432):</b>				
NONE			0	26
<b>Total (Acct. 432):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TOTAL INTEREST CHARGES:</b>	<b>36,358</b>	<b>0</b>	<b>36,358</b>	
<b>NET INCOME:</b>	<b>54,683</b>	<b>(30,506)</b>	<b>24,177</b>	
<b>EARNED SURPLUS</b>				
<b>Unappropriated Earned Surplus (Beginning of Year) (216):</b>				
Derived	3,746,016	(469,619)	3,276,397	27
<b>Total (Acct. 216):</b>	<b>3,746,016</b>	<b>(469,619)</b>	<b>3,276,397</b>	

## DETAILS OF INCOME STATEMENT ACCOUNTS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
<b>EARNED SURPLUS</b>				
<b>Balance Transferred from Income (433):</b>				
Derived	54,683	(30,506)	24,177	28
<b>Total (Acct. 433):</b>	<b>54,683</b>	<b>(30,506)</b>	<b>24,177</b>	
<b>Miscellaneous Credits to Surplus (434):</b>				
NONE			0	29
<b>Total (Acct. 434):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Miscellaneous Debits to Surplus--Debit (435):</b>				
NONE			0	30
<b>Total (Acct. 435)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Appropriations of Surplus--Debit (436):</b>				
Detail appropriations to (from) account 215			0	31
<b>Total (Acct. 436)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Appropriations of Income to Municipal Funds--Debit (439):</b>				
NONE			0	32
<b>Total (Acct. 439)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):</b>	<b>3,800,699</b>	<b>(500,125)</b>	<b>3,300,574</b>	

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

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

## REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	324,113	2,123,771	0	0	2,447,884	1
Less: interdepartmental sales	0	30,789	0	0	30,789	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
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b>						
NONE					0	6
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>324,113</b>	<b>2,092,982</b>	<b>0</b>	<b>0</b>	<b>2,417,095</b>	

## DISTRIBUTION OF TOTAL PAYROLL

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

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	70,746	0	70,746	1
Electric operating expenses	125,932	0	125,932	2
Gas operating expenses	0	0	0	3
Heating operating expenses	0	0	0	4
Sewer operating expenses	0	0	0	5
Merchandising and jobbing	0	0	0	6
Other nonutility expenses	0	0	0	7
Water utility plant accounts	0	0	0	8
Electric utility plant accounts	18,377	0	18,377	9
Gas utility plant accounts	0	0	0	10
Heating utility plant accounts	0	0	0	11
Sewer utility plant accounts	0	0	0	12
Accum. prov. for depreciation of water plant	0	0	0	13
Accum. prov. for depreciation of electric plant	0	0	0	14
Accum. prov. for depreciation of gas plant	0	0	0	15
Accum. prov. for depreciation of heating plant	0	0	0	16
Accum. prov. for depreciation of sewer plant	0	0	0	17
Clearing accounts	0	0	0	18
All other accounts	0	0	0	19
<b>Total Payroll</b>	<b>215,055</b>	<b>0</b>	<b>215,055</b>	

### FULL-TIME EMPLOYEES (FTE)

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

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

Industry (a)	FTE (b)	
Water	2.6	1
Electric	2.9	2
Gas		3
Sewer		4

**BALANCE SHEET**

<b>Assets and Other Debits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>UTILITY PLANT</b>			
Utility Plant (101)	6,372,481	6,184,260	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	2,752,753	2,623,043	2
<b>Net Utility Plant</b>	<b>3,619,728</b>	<b>3,561,217</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	
Investment in Municipality (123)	221,743	221,743	5
Other Investments (124)	0	0	6
Sinking Funds (125)	0	0	7
Depreciation Fund (126)	0	0	8
Other Special Funds (128)	71,744	172,821	9
<b>Total Other Property and Investments</b>	<b>293,487</b>	<b>394,564</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash (131)	81,440	98,389	10
Special Deposits (134)	0		11
Working Funds (135)			12
Temporary Cash Investments (136)	391,778	481,486	13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	442,603	379,423	15
Other Accounts Receivable (143)	0	28,855	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	109,228	268,086	18
Plant Materials and Operating Supplies (154)	95,512	87,577	19
Merchandise (155)	0	0	20
Other Materials and Supplies (156)	0	0	21
Stores Expense (163)	0	0	22
Prepayments (165)	3,302	12,261	23
Interest and Dividends Receivable (171)			24
Accrued Utility Revenues (173)			25
Miscellaneous Current and Accrued Assets (174)			26
<b>Total Current and Accrued Assets</b>	<b>1,123,863</b>	<b>1,356,077</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	10,352	12,654	27
Extraordinary Property Losses (182)	0	0	28
Preliminary Survey and Investigation Charges (183)	0	0	29
Clearing Accounts (184)	0		30
Temporary Facilities (185)	0		31
Miscellaneous Deferred Debits (186)	0		32
<b>Total Deferred Debits</b>	<b>10,352</b>	<b>12,654</b>	
<b>Total Assets and Other Debits</b>	<b>5,047,430</b>	<b>5,324,512</b>	

**BALANCE SHEET**

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	567,660	567,660	33
Appropriated Earned Surplus (215)			34
Unappropriated Earned Surplus (216)	3,300,574	3,276,397	35
<b>Total Proprietary Capital</b>	<b>3,868,234</b>	<b>3,844,057</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	505,000	605,000	36
Advances from Municipality (223)	0	0	37
Other Long-Term Debt (224)	115,000	125,000	38
<b>Total Long-Term Debt</b>	<b>620,000</b>	<b>730,000</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	39
Accounts Payable (232)	161,578	130,185	40
Payables to Municipality (233)	4,728	132,239	41
Customer Deposits (235)	250	250	42
Taxes Accrued (236)	5,446	91,113	43
Interest Accrued (237)	4,059	5,097	44
Tax Collections Payable (241)	(2,768)	4,037	45
Miscellaneous Current and Accrued Liabilities (242)	29,969	11,894	46
<b>Total Current and Accrued Liabilities</b>	<b>203,262</b>	<b>374,815</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	47
Customer Advances for Construction (252)			48
Other Deferred Credits (253)	355,934	375,640	49
<b>Total Deferred Credits</b>	<b>355,934</b>	<b>375,640</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)			50
Injuries and Damages Reserve (262)			51
Pensions and Benefits Reserve (263)			52
Miscellaneous Operating Reserves (265)			53
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>Total Liabilities and Other Credits</b>	<b>5,047,430</b>	<b>5,324,512</b>	

## NET UTILITY PLANT

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

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
<b>First of Year:</b>					
Total Utility Plant - First of Year	3,033,265	0	0	3,150,995	1
	<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>				
<b>Plant Accounts:</b>					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	2,133,331	0	0	2,757,397	2
Utility Plant in Service - Contributed Plant (101.2)	903,492	0	0	578,261	3
Utility Plant Purchased or Sold (102)					4
Utility Plant Leased to Others (104)					5
Property Held for Future Use (105)					6
Completed Construction not Classified (106)					7
Construction Work in Progress (107)					8
<b>Total Utility Plant</b>	<b>3,036,823</b>	<b>0</b>	<b>0</b>	<b>3,335,658</b>	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (111.1)	683,977	0	0	1,444,558	9
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	290,036	0	0	334,182	10
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					11
Accumulated Provision for Depreciation of Property Held for Future Use (113)					12
Accumulated Provision for Amortization of Utility Plant in Service (114)					13
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					14
Accumulated Provision for Amortization of Property Held for Future Use (116)					15
<b>Total Accumulated Provision</b>	<b>974,013</b>	<b>0</b>	<b>0</b>	<b>1,778,740</b>	
<b>Other Utility Plant Accounts:</b>					
Utility Plant Acquisition Adjustments (117)					16
Accumulated Provision for Amortization of Utility Plant Acquisition Adjustments (118)					17
Other Utility Plant Adjustments (119)					18
<b>Total Other Utility Plant Accounts</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net Utility Plant</b>	<b>2,062,810</b>	<b>0</b>	<b>0</b>	<b>1,556,918</b>	

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

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

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

Particulars (a)	Water (b)	Electric (c)	(d)	(e)	Total (f)	
<b>Balance first of year (111.1)</b>	654,247	1,377,584			<b>2,031,831</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	48,050	119,220			<b>167,270</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	3,278				<b>3,278</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage	1,525				<b>1,525</b>	<b>10</b>
Other credits (specify):						<b>11</b>
ROUNDING	1				<b>1</b>	<b>12</b>
					<b>0</b>	<b>13</b>
					<b>0</b>	<b>14</b>
					<b>0</b>	<b>15</b>
<b>Total credits</b>	<b>52,854</b>	<b>119,220</b>	<b>0</b>	<b>0</b>	<b>172,074</b>	<b>16</b>
<b>Debits during year</b>						<b>17</b>
Book cost of plant retired	23,124	52,246			<b>75,370</b>	<b>18</b>
Cost of removal					<b>0</b>	<b>19</b>
Other debits (specify):						<b>20</b>
					<b>0</b>	<b>21</b>
					<b>0</b>	<b>22</b>
					<b>0</b>	<b>23</b>
					<b>0</b>	<b>24</b>
<b>Total debits</b>	<b>23,124</b>	<b>52,246</b>	<b>0</b>	<b>0</b>	<b>75,370</b>	<b>25</b>
<b>Balance end of year (111.1)</b>	<b>683,977</b>	<b>1,444,558</b>	<b>0</b>	<b>0</b>	<b>2,128,535</b>	<b>26</b>
<b>Footnotes</b>						<b>27</b>

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

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

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

Particulars (a)	Water (b)	Electric (c)	(d)	(e)	Total (f)	
<b>Balance first of year (111.2)</b>	275,162	316,050			<b>591,212</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged Other Income Deductions (426)	14,874	18,132			<b>33,006</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)					<b>0</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage					<b>0</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
					<b>0</b>	<b>13</b>
					<b>0</b>	<b>14</b>
					<b>0</b>	<b>15</b>
<b>Total credits</b>	<b>14,874</b>	<b>18,132</b>	<b>0</b>	<b>0</b>	<b>33,006</b>	<b>16</b>
<b>Debits during year</b>						<b>17</b>
Book cost of plant retired	0	0			<b>0</b>	<b>18</b>
Cost of removal					<b>0</b>	<b>19</b>
Other debits (specify):						<b>20</b>
					<b>0</b>	<b>21</b>
					<b>0</b>	<b>22</b>
					<b>0</b>	<b>23</b>
					<b>0</b>	<b>24</b>
<b>Total debits</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>25</b>
<b>Balance end of year (111.2)</b>	<b>290,036</b>	<b>334,182</b>	<b>0</b>	<b>0</b>	<b>624,218</b>	<b>26</b>
<b>Footnotes</b>						<b>27</b>

**NET NONUTILITY PROPERTY (ACCTS. 121 & 122)**

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

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

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

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

## MATERIALS AND SUPPLIES

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

Account	Total End of Year	Amount Prior Year
Electric utility total	85,949	78,659
Water utility (154)	9,563	8,918
Sewer utility (154)		
Heating utility (154)		
Gas utility (154)		
Merchandise (155)		
Other materials & supplies (156)		
Stores expense (163)		
<b>Total Materials and Supplies</b>	95,512	87,577

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

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

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
<b>Unamortized debt discount &amp; expense (181)</b>				
1998 MRB ELECTRIC	1,740	428	6,984	1
2006 GO WATER	561	428	3,368	2
<b>Total</b>			<b>10,352</b>	
<b>Unamortized premium on debt (251)</b>				
NONE				3
<b>Total</b>			<b>0</b>	

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

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

Particulars (a)	Amount (b)	
Balance first of year	567,660	1
<b>Changes during year (explain):</b>		
NONE		2
<b>Balance end of year</b>	<b>567,660</b>	

### 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)	
1998 ELECTRIC BONDS	01/01/1998	12/01/2012	5.00%	220,000	1
1998 WATER MRB'S	05/31/1998	11/01/2013	5.00%	285,000	2
<b>Total Bonds (Account 221):</b>				<b>505,000</b>	

## NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
<b>Advances from Municipality (223)</b>					
NONE	00/00/0000	00/00/0000	0.00%		1
<b>Total for Account 223</b>				<b>0</b>	
<b>Other Long-Term Debt (224)</b>					
GENERAL OBLIGATION WATER	05/24/2006	05/01/2016	3.70%	115,000	2
<b>Total for Account 224</b>				<b>115,000</b>	
<b>Notes Payable (231)</b>					
NONE	00/00/0000	00/00/0000	0.00%		3
<b>Total for Account 231</b>				<b>0</b>	

**TAXES ACCRUED (ACCT. 236)**

Particulars (a)	Amount (b)	
Balance first of year	91,113	1
<b>Accruals:</b>		
Charged water department expense	49,792	2
Charged electric department expense	58,222	3
Charged sewer department expense	856	4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>108,870</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	177,259	6
Social Security taxes	15,256	7
PSC Remainder Assessment	2,022	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<b>194,537</b>	
<b>Balance end of year</b>	<b>5,446</b>	

### INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
<b>Bonds (221)</b>					
1993 WATER MRB	0			0	1
1998 WATER MRB	2,788	16,321	16,725	2,384	2
1998 ELECTRIC MRB	1,121	13,246	13,450	917	3
2006 WATER GO	820	4,858	4,920	758	4
<b>Subtotal</b>	<b>4,729</b>	<b>34,425</b>	<b>35,095</b>	<b>4,059</b>	
<b>Advances from Municipality (223)</b>					
NONE	0			0	5
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other Long-Term Debt (224)</b>					
GO NOTES SERVICED BY ELECTRIC UTILITY	368	(368)		0	6
<b>Subtotal</b>	<b>368</b>	<b>(368)</b>	<b>0</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
NONE	0			0	7
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>5,097</b>	<b>34,057</b>	<b>35,095</b>	<b>4,059</b>	

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## INTEREST ACCRUED (ACCT. 237)

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### Interest Accrued (Acct. 237) (Page F-20)

#### General footnotes

NEGATIVE INTEREST ACCRUED REPRESENTS REVERSAL OF OVER ACCRUAL PRIOR YEAR INTEREST.

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## DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

Particulars (a)	Balance End of Year (b)	
<b>Investment in Municipality (123):</b>		
ADVANCE RECEIVABLE - SEWER	30,000	1
ADVANCE RECEIVABLE FROM TIF DISTRICT - ELECTRIC	100,000	2
ADVANCE RECEIVABLE FROM TIF DISTRICT - WATER	91,743	3
<b>Total (Acct. 123):</b>	<b>221,743</b>	
<b>Other Investments (124):</b>		
NONE		4
<b>Total (Acct. 124):</b>	<b>0</b>	
<b>Sinking Funds (125):</b>		
NONE		5
<b>Total (Acct. 125):</b>	<b>0</b>	
<b>Depreciation Fund (126):</b>		
NONE		6
<b>Total (Acct. 126):</b>	<b>0</b>	
<b>Other Special Funds (128):</b>		
BOND RESERVE FUNDS	71,744	7
<b>Total (Acct. 128):</b>	<b>71,744</b>	
<b>Special Deposits (134):</b>		
NONE		8
<b>Total (Acct. 134):</b>	<b>0</b>	
<b>Notes Receivable (141):</b>		
NONE		9
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	36,665	10
Electric	392,934	11
Sewer (Regulated)		12
<b>Other (specify):</b>		
2007 & 2008 POLE CONTACTS DUE FROM CABLE UTILITY	12,110	13
BAD CHECKS RECEIVABLE	894	14
<b>Total (Acct. 142):</b>	<b>442,603</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		15
Merchandising, jobbing and contract work		16
<b>Other (specify):</b>		
NONE		17
<b>Total (Acct. 143):</b>	<b>0</b>	
<b>Receivables from Municipality (145):</b>		
ELECTRIC - DUE FROM SEWER FOR OPERATING EXPENSES	31,079	18
ELECTRIC - DUE FROM NURSING HOME FOR INTEREST INCOME	383	19

## DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

Particulars (a)	Balance End of Year (b)	
<b>Receivables from Municipality (145):</b>		
WATER - DUE FROM SEWER FOR SEWER PAYROLL & BENEFITS	41,979	20
WATER - DUE FROM GENERAL FUND FOR PUBLIC FIRE PROTECTION	35,787	21
<b>Total (Acct. 145):</b>	<b>109,228</b>	
<b>Prepayments (165):</b>		
ELECTRIC PREPAID INSURANCE	1,618	22
WATER PREPAID INSURANCE	1,684	23
<b>Total (Acct. 165):</b>	<b>3,302</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE		24
<b>Total (Acct. 182):</b>	<b>0</b>	
<b>Preliminary Survey and Investigation Charges (183):</b>		
NONE		25
<b>Total (Acct. 183):</b>	<b>0</b>	
<b>Clearing Accounts (184):</b>		
NONE		26
<b>Total (Acct. 184):</b>	<b>0</b>	
<b>Temporary Facilities (185):</b>		
NONE		27
<b>Total (Acct. 185):</b>	<b>0</b>	
<b>Miscellaneous Deferred Debits (186):</b>		
NONE		28
<b>Total (Acct. 186):</b>	<b>0</b>	
<b>Payables to Municipality (233):</b>		
ELECTRIC - DUE TO SEWER FOR EXPENSES PAID ON ELECTRICS BEHALF	4,728	29
<b>Total (Acct. 233):</b>	<b>4,728</b>	
<b>Other Deferred Credits (253):</b>		
Regulatory Liability	317,380	30
UNSPENT PUBLIC BENEFITS CHARGES	38,554	31
<b>Total (Acct. 253):</b>	<b>355,934</b>	

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## DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

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

DONE

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## RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
<b>Add Average:</b>						
Utility Plant in Service (101.1)	2,132,802	2,665,065	0	0	4,797,867	1
Materials and Supplies	9,240	82,304	0	0	91,544	2
<b>Other (specify):</b>						
NONE					0	3
<b>Less Average:</b>						
Reserve for Depreciation (111.1)	669,112	1,411,071	0	0	2,080,183	4
Customer Advances for Construction					0	5
Regulatory Liability	151,248	176,711	0	0	327,959	6
NONE					0	7
<b>Average Net Rate Base</b>	<b>1,321,682</b>	<b>1,159,587</b>	<b>0</b>	<b>0</b>	<b>2,481,269</b>	
Net Operating Income	32,020	26,862	0	0	58,882	8
<b>Net Operating Income as a percent of</b>						
<b>Average Net Rate Base</b>	<b>2.42%</b>	<b>2.32%</b>	<b>N/A</b>	<b>N/A</b>	<b>2.37%</b>	

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Balance First of Year	156,127	182,412	0	0	338,539	1
<b>Add credits during year:</b>						
NONE					0	2
<b>Deduct charges:</b>						
Miscellaneous Amortization (425)	9,758	11,401	0	0	21,159	3
<b>Other (specify):</b>						
NONE					0	4
<b>Balance End of Year</b>	<b>146,369</b>	<b>171,011</b>	<b>0</b>	<b>0</b>	<b>317,380</b>	

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## IMPORTANT CHANGES DURING THE YEAR

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Report changes of any of the following types:

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**1. Acquisitions.**

NONE

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**2. Leaseholder changes.**

NONE

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**3. Extensions of service.**

WATER SERVICE TO COOPERATIVE BUILDING.

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

NONE

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

NONE

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

NONE

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**7. Any additional matters.**

NONE

## WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
<b>Operating Revenues</b>			
<b>Sales of Water</b>			
Sales of Water (460-467)	319,967	320,324	1
<b>Total Sales of Water</b>	<b>319,967</b>	<b>320,324</b>	
<b>Other Operating Revenues</b>			
Forfeited Discounts (470 )	903	838	2
Rents from Water Property (472 )	0	0	3
Interdepartmental Rents (473 )	0	0	4
Other Water Revenues (474 )	3,243	4,648	5
<b>Total Other Operating Revenues</b>	<b>4,146</b>	<b>5,486</b>	
<b>Total Operating Revenues</b>	<b>324,113</b>	<b>325,810</b>	
<b>Operation and Maintenance Expenses</b>			
Source of Supply Expenses (600-605)	0	0	6
Pumping Expenses (620-625)	37,509	43,550	7
Water Treatment Expenses (630-635)	6,218	19,777	8
Transmission and Distribution Expenses (640-655)	38,508	44,445	9
Customer Accounts Expenses (901-906)	16,890	15,513	10
Sales Expenses (910 )	0	0	11
Administrative and General Expenses (920-935)	95,126	78,625	12
<b>Total Operation and Maintenance Expenses</b>	<b>194,251</b>	<b>201,910</b>	
<b>Other Operating Expenses</b>			
Depreciation Expense (403 )	48,050	47,453	13
Amortization Expense (404-407)		0	14
Taxes (408 )	49,792	50,274	15
<b>Total Other Operating Expenses</b>	<b>97,842</b>	<b>97,727</b>	
<b>Total Operating Expenses</b>	<b>292,093</b>	<b>299,637</b>	
<b>NET OPERATING INCOME</b>	<b>32,020</b>	<b>26,173</b>	

## 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)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential (460.1 )				1
Commercial (460.2 )				2
Industrial (460.3 )				3
Public Authority (460.4 )				4
<b>Total Unmetered Sales to General Customers (460)</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Metered Sales to General Customers (461)				
Residential (461.1 )	906	37,884	118,921	5
Commercial (461.2 )	121	16,702	34,169	6
Industrial (461.3 )	1	30,956	36,617	7
Public Authority (461.4 )	7	2,146	6,103	8
<b>Total Metered Sales to General Customers (461)</b>	<b>1,035</b>	<b>87,688</b>	<b>195,810</b>	
Private Fire Protection Service (462 )	8		5,800	9
Public Fire Protection Service (463 )	1		118,357	10
Other Water Sales (465 )				11
Sales for Resale (466 )		0	0	12
Interdepartmental Sales (467 )				13
<b>Total Sales of Water</b>	<b>1,044</b>	<b>87,688</b>	<b>319,967</b>	

### 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)	1
NONE				
<b>Total</b>		<b>0</b>	<b>0</b>	

## 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)	
<b>Public Fire Protection Service (463):</b>		
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		1
<b>Other (specify):</b>		
Wholesale fire protection billed		2
Amount billed (usually per rate schedule F-1 or Fd-1)	118,357	3
NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>118,357</b>	
<b>Forfeited Discounts (470):</b>		
NONE		5
Customer late payment charges	903	6
<b>Other (specify):</b>		
<b>Total Forfeited Discounts (470)</b>	<b>903</b>	
<b>Rents from Water Property (472):</b>		
NONE		7
<b>Total Rents from Water Property (472)</b>	<b>0</b>	
<b>Interdepartmental Rents (473):</b>		
NONE		8
<b>Total Interdepartmental Rents (473)</b>	<b>0</b>	
<b>Other Water Revenues (474):</b>		
OTHER WATER REVENUES	795	9
Return on net investment in meters charged to sewer department	2,448	10
<b>Other (specify):</b>		
<b>Total Other Water Revenues (474)</b>	<b>3,243</b>	

## WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
<b>SOURCE OF SUPPLY EXPENSES</b>			
Operation Labor (600)		0	1
Purchased Water (601)		0	2
Operation Supplies and Expenses (602)		0	3
Maintenance of Water Source Plant (605)		0	4
<b>Total Source of Supply Expenses</b>	<b>0</b>	<b>0</b>	
<b>PUMPING EXPENSES</b>			
Operation Labor (620)	4,995	11,469	5
Fuel for Power Production (621)		0	6
Fuel or Power Purchased for Pumping (622)	30,789	27,669	7
Operation Supplies and Expenses (623)		0	8
Maintenance of Pumping Plant (625)	1,725	4,412	9
<b>Total Pumping Expenses</b>	<b>37,509</b>	<b>43,550</b>	
<b>WATER TREATMENT EXPENSES</b>			
Operation Labor (630)	163	7,804	10
Chemicals (631)	1,954	1,666	11
Operation Supplies and Expenses (632)		0	12
Maintenance of Water Treatment Plant (635)	4,101	10,307	13
<b>Total Water Treatment Expenses</b>	<b>6,218</b>	<b>19,777</b>	
<b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>			
Operation Labor (640)	11,441	10,506	14
Operation Supplies and Expenses (641)	1,015	1,435	15
Maintenance of Distribution Reservoirs and Standpipes (650)	4,883	2,257	16
Maintenance of Mains (651)	10,669	8,128	17
Maintenance of Services (652)	4,314	2,789	18
Maintenance of Meters (653)	5,208	3,720	19
Maintenance of Hydrants (654)	968	7,183	20
Maintenance of Other Plant (655)	10	8,427	21
<b>Total Transmission and Distribution Expenses</b>	<b>38,508</b>	<b>44,445</b>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>			
Meter Reading Labor (901)	1,563	2,570	22
Accounting and Collecting Labor (902)	15,266	12,893	23
Supplies and Expenses (903)	61	50	24
Uncollectible Accounts (904)		0	25

## WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
<b>CUSTOMER ACCOUNTS EXPENSES</b>			
Customer Service and Information Expenses (906)			26
<b>Total Customer Accounts Expenses</b>	<b>16,890</b>	<b>15,513</b>	
<b>SALES EXPENSES</b>			
Sales Expenses (910)		0	27
<b>Total Sales Expenses</b>	<b>0</b>	<b>0</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>			
Administrative and General Salaries (920)	16,013	15,202	28
Office Supplies and Expenses (921)	8,684	6,371	29
Administrative Expenses Transferred--Credit (922)		0	30
Outside Services Employed (923)	8,901	3,285	31
Property Insurance (924)	8,309	5,164	32
Injuries and Damages (925)	0	310	33
Employee Pensions and Benefits (926)	33,545	38,303	34
Regulatory Commission Expenses (928)		0	35
Miscellaneous General Expenses (930)	1,352	1,376	36
Transportation Expenses (933)	13,380	8,547	37
Maintenance of General Plant (935)	4,942	67	38
<b>Total Administrative and General Expenses</b>	<b>95,126</b>	<b>78,625</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>194,251</b>	<b>201,910</b>	

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## WATER OPERATION & MAINTENANCE EXPENSES

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### Water Operation & Maintenance Expenses (Page W-05)

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

OUTSIDE SERVICES EMPLOYED (923): INCREASE DUE TO ADDITIONAL ENGINEERING ON POTENTIAL PROJECTS.

OPERATION LABOR (620), MAINTENANCE OF OTHER PLANT (655), MAINTENANCE OF WATER TREATMENT PLANT (635), OPERATION LABOR (630), MAINTENANCE OF HYDRANTS (654): INCREASE (DECREASE) REPRESENTS CHANGE IN ALLOCATION OF WAGES BASED ON ACTUAL TIME SPENT IN FUNCTIONS.

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### 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		44,428	42,748	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		856	810	2
<b>Net property tax equivalent</b>		<b>43,572</b>	<b>41,938</b>	
Social Security		5,930	7,982	3
PSC Remainder Assessment		290	354	4
Other (specify): NONE			0	5
<b>Total tax expense</b>		<b>49,792</b>	<b>50,274</b>	

## 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			Vernon				1
<b>SUMMARY OF TAX RATES</b>							<b>2</b>
State tax rate	mills		0.199539				3
County tax rate	mills		5.800302				4
Local tax rate	mills		5.565063				5
School tax rate	mills		10.836459				6
Voc. school tax rate	mills		2.274302				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>24.675665</b>				<b>10</b>
Less: state credit	mills		1.988192				11
<b>Net tax rate</b>	mills		<b>22.687473</b>				<b>12</b>
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							<b>13</b>
<b>Local Tax Rate</b>	mills		<b>5.565063</b>				<b>14</b>
<b>Combined School Tax Rate</b>	mills		<b>13.110761</b>				<b>15</b>
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				<b>16</b>
<b>Total Local &amp; School Tax</b>	mills		<b>18.675824</b>				<b>17</b>
<b>Total Tax Rate</b>	mills		<b>24.675665</b>				<b>18</b>
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.756852</b>				<b>19</b>
<b>Total tax net of state credit</b>	mills		<b>22.687473</b>				<b>20</b>
<b>Net Local and School Tax Rate</b>	mills		<b>17.171057</b>				<b>21</b>
Utility Plant, Jan. 1	\$	3,033,265	3,033,265				22
Materials & Supplies	\$	8,918	8,918				23
<b>Subtotal</b>	\$	<b>3,042,183</b>	<b>3,042,183</b>				<b>24</b>
Less: Plant Outside Limits	\$	0	0				25
<b>Taxable Assets</b>	\$	<b>3,042,183</b>	<b>3,042,183</b>				<b>26</b>
Assessment Ratio	dec.		0.850494				27
<b>Assessed Value</b>	\$	<b>2,587,358</b>	<b>2,587,358</b>				<b>28</b>
<b>Net Local &amp; School Rate</b>	mills		<b>17.171057</b>				<b>29</b>
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>44,428</b>	<b>44,428</b>				<b>30</b>
Tax Equivalent per 1994 PSC Report	\$	38,930					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>44,428</b>					<b>34</b>
Footnotes							35

## WATER UTILITY PLANT IN SERVICE

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>INTANGIBLE PLANT</b>						
Organization (301)	0				0	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>						
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)	216,675				216,675	8
Supply Mains (316)	22,323				22,323	9
Other Water Source Plant (317)	0				0	10
<b>Total Source of Supply Plant</b>	<b>238,998</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>238,998</b>	
<b>PUMPING PLANT</b>						
Land and Land Rights (320)	665				665	11
Structures and Improvements (321)	15,706				15,706	12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	35,635				35,635	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	3,809				3,809	16
<b>Total Pumping Plant</b>	<b>55,815</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>55,815</b>	
<b>WATER TREATMENT PLANT</b>						
Land and Land Rights (330)	0				0	17
Structures and Improvements (331)	0				0	18
Sand or Other Media Filtration Equipment (332)	8,728				8,728	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
<b>Total Water Treatment Plant</b>	<b>8,728</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>8,728</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>						
Land and Land Rights (340)	20,915				20,915	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	285,330				285,330	24
Transmission and Distribution Mains (343)	980,746	7,148			987,894	25
Services (345)	175,278				175,278	26
Meters (346)	112,844	3,842			116,686	27
Hydrants (348)	141,202				141,202	28

## WATER UTILITY PLANT IN SERVICE

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>						
Other Transmission and Distribution Plant (349)	705				705	29
<b>Total Transmission and Distribution Plant</b>	<b>1,717,020</b>	<b>10,990</b>	<b>0</b>	<b>0</b>	<b>1,728,010</b>	
<b>GENERAL PLANT</b>						
Land and Land Rights (389)	350				350	30
Structures and Improvements (390)	24,127				24,127	31
Office Furniture and Equipment (391)	4,731				4,731	32
Computer Equipment (391.1)	4,926				4,926	33
Transportation Equipment (392)	31,986	13,192	23,124		22,054	34
Stores Equipment (393)	0				0	35
Tools, Shop and Garage Equipment (394)	6,994				6,994	36
Laboratory Equipment (395)	8,895				8,895	37
Power Operated Equipment (396)	28,195				28,195	38
Communication Equipment (397)	1,313				1,313	39
SCADA Equipment (397.1)	0				0	40
Miscellaneous Equipment (398)	195				195	41
<b>Total General Plant</b>	<b>111,712</b>	<b>13,192</b>	<b>23,124</b>	<b>0</b>	<b>101,780</b>	
<b>Total utility plant in service directly assignable</b>	<b>2,132,273</b>	<b>24,182</b>	<b>23,124</b>	<b>0</b>	<b>2,133,331</b>	
Common Utility Plant Allocated to Water Department (300)	0				0	42
<b>Total utility plant in service</b>	<b>2,132,273</b>	<b>24,182</b>	<b>23,124</b>	<b>0</b>	<b>2,133,331</b>	

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>INTANGIBLE PLANT</b>						
Organization (301)	0				0	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>						
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
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>PUMPING PLANT</b>						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	0				0	12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	0				0	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	0				0	16
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>						
Land and Land Rights (330)	0				0	17
Structures and Improvements (331)	0				0	18
Sand or Other Media Filtration Equipment (332)	0				0	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>						
Land and Land Rights (340)	0				0	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	255,675				255,675	24
Transmission and Distribution Mains (343)	530,695				530,695	25
Services (345)	58,919	2,500			61,419	26
Meters (346)	4,447				4,447	27

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>						
Hydrants (348)	51,256				51,256	28
Other Transmission and Distribution Plant (349)	0				0	29
<b>Total Transmission and Distribution Plant</b>	<b>900,992</b>	<b>2,500</b>	<b>0</b>	<b>0</b>	<b>903,492</b>	
<b>GENERAL PLANT</b>						
Land and Land Rights (389)	0				0	30
Structures and Improvements (390)	0				0	31
Office Furniture and Equipment (391)	0				0	32
Computer Equipment (391.1)	0				0	33
Transportation Equipment (392)	0				0	34
Stores Equipment (393)	0				0	35
Tools, Shop and Garage Equipment (394)	0				0	36
Laboratory Equipment (395)	0				0	37
Power Operated Equipment (396)	0				0	38
Communication Equipment (397)	0				0	39
SCADA Equipment (397.1)	0				0	40
Miscellaneous Equipment (398)	0				0	41
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>900,992</b>	<b>2,500</b>	<b>0</b>	<b>0</b>	<b>903,492</b>	
Common Utility Plant Allocated to Water Department (300)	0				0	42
<b>Total utility plant in service</b>	<b>900,992</b>	<b>2,500</b>	<b>0</b>	<b>0</b>	<b>903,492</b>	

## SOURCES OF WATER SUPPLY - STATISTICS

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			8,303	<b>8,303</b>	1
February			7,444	<b>7,444</b>	2
March			7,619	<b>7,619</b>	3
April			7,469	<b>7,469</b>	4
May			7,826	<b>7,826</b>	5
June			8,694	<b>8,694</b>	6
July			8,302	<b>8,302</b>	7
August			8,309	<b>8,309</b>	8
September			8,740	<b>8,740</b>	9
October			8,706	<b>8,706</b>	10
November			7,375	<b>7,375</b>	11
December			7,479	<b>7,479</b>	12
<b>Total annual pumpage</b>	<b>0</b>	<b>0</b>	<b>96,266</b>	<b>96,266</b>	

## WATER LOSS AND OTHER STATISTICS

1. For Gallons used in the treatment process (line 3), estimate water used in production including filter backwash, pumps, and other utility uses before the point of entry to the distribution system.
2. For Gallons used for other system uses (line 10), report other unmetered water used for system operation and maintenance, water used for non-regulated sewer utility and all other unmetered usage that is known to occur and does not fall into one of the other categories listed under Water Usage.

**WATER LOSS STATISTICS**

Source of Water Supply Statistics - Total Annual Pumpage (000's):	96,266	1
Less: Gallons (000's) used in the treatment process:		2
Subtotal: Gallons (000's) entering distribution system:	<b>96,266</b>	3
Less: Gallons (000's) sold:	87,688	4
Gallons (000's) entering distribution system but not sold:	<b>8,578</b>	5
Estimated Water Usage:		6
Gallons (000's) used to flush mains:	450	7
Gallons (000's) used for fire protection:	10	8
Gallons (000's) used to prevent freezing of distribution system:		9
Gallons (000's) used for other system uses:		10
Subtotal Estimated Usage:	<b>460</b>	11
Estimated Water Losses:		12
Gallons (000's) lost due to main leaks or breaks:	20	13
Gallons (000's) lost due to service leaks or breaks:	2	14
Gallons (000's) lost due to hydrant leaks, tank overflows and pressure reducing valves:		15
Gallons (000's) for unauthorized usage such as vandalism and theft:		16
Gallons (000's) not accounted for:	<b>8,096</b>	17
Subtotal of Estimated Losses:	<b>8,118</b>	18
Percentage of water entering distribution system sold:	<b>91%</b>	19
Percentage of unaccounted for water:	<b>8%</b>	20
If more than 25%, indicate causes:		21

If more than 25%, state what action has been taken to reduce water loss:

**OTHER STATISTICS**

Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)	443	22
Date of maximum: 06/03/2008		23
Cause of maximum: FILLING OF MUNICIPAL SWIMMING POOL.		24
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)	120	25
Date of minimum: 11/01/2008		26
Total KWH used by the utility (include pumping, treatment facilities and other utility operations):	339,160	27
If water is purchased:		28
Vendor Name:		29
Point of Delivery:		30
What percentage of purchased water is surface water?		31
Number of main breaks repaired this year:	10	32
Number of service breaks repaired this year:	2	33
Population served (estimate the number of individuals served):		34
Inside municipality?	1,800	35
Outside municipality?		36

## SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
BLACK RIVER AVENUE	6	1,100	20	500,000	Yes	1
WASHINGTON STREET	5	1,100	20	500,000	Yes	2

## SOURCES OF WATER SUPPLY - SURFACE WATERS

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

## PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	BOOSTER 1	WELL 5	WELL 6	1
Location	BLACK RIVER AVENUE	WASHINGTON STREET	BLACK RIVER AVENUE	2
Purpose	B	P	P	3
Destination	R D	R D	R D	4
Pump Manufacturer	LAYNE	PEERLESS	LAYNE	5
Year Installed	1977	2005	1994	6
Type	OTHER	OTHER	OTHER	7
Actual Capacity (gpm)	375	375	375	8
Pump Motor or Standby Engine Mfr	US	GE	GE	9 10
Year Installed	1994	1986	1977	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	25	100	75	13
Footnotes				14

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				15
Location				16
Purpose				17
Destination				18
Pump Manufacturer				19
Year Installed				20
Type				21
Actual Capacity (gpm)				22
Pump Motor or Standby Engine Mfr				23 24
Year Installed				25
Type				26
Horsepower				27
Footnotes				28

## RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	#6	TOWER		1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)		ET		3
Year constructed		1986		4
Primary material (earthen, steel, concrete, other)		STEEL		5
Elevation difference in feet (See Headnote 3.)		132		6
Total capacity in gallons (actual)		500,000		7
				8
<b>WATER TREATMENT PLANT</b>				<b>9</b>
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID		10
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE		11
Filters, type (gravity, pressure, other, none)	NONE	NONE		12
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.0000	1.0000		13
Is a corrosion control chemical used (yes, no)?	Y	Y		14
Is water fluoridated (yes, no)?	N	N		15
Footnotes				16

## WATER MAINS

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

Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	Number of Feet				End of Year (h)	
			First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)		
M	D	2.000	340				340	1
A	D	4.000	1,200				1,200	2
M	D	4.000	19,406				19,406	3
M	D	6.000	22,575				22,575	4
P	D	6.000	7,214				7,214	5
M	D	8.000	26,223	72			26,295	6
P	D	8.000	3,225				3,225	7
M	D	10.000	6,535				6,535	8
M	D	12.000	4,131				4,131	9
<b>Total Within Municipality</b>			<b>90,849</b>	<b>72</b>	<b>0</b>	<b>0</b>	<b>90,921</b>	
<b>Total Utility</b>			<b>90,849</b>	<b>72</b>	<b>0</b>	<b>0</b>	<b>90,921</b>	

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## WATER MAINS

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**Water Mains (Page W-19)**

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

**MAIN ADDITIONS FINANCED WITH UTILITY FUNDS.**

**Explain all reported Adjustments.**

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## WATER SERVICES

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

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	820	1			821	21	1
M	1.000	89				89		2
M	1.500	13				13	1	3
M	2.000	13				13		4
M	3.000	3				3		5
M	4.000	3				3		6
M	6.000	4				4		7
<b>Total Utility</b>		<b>945</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>946</b>	<b>22</b>	

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## WATER SERVICES

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### Water Services (Page W-20)

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

ADDITIONS TO SERVICES WERE FINANCED BY A CONTRIBUTION IN AID OF CONSTRUCTION BY THE PROPERTY OWNER.

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## METERS

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

### Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	1,003	6			1,009	30	1
1.000	29				29	0	2
1.500	10				10	3	3
2.000	10				10	1	4
3.000	5				5	4	5
4.000	3				3	2	6
<b>Total:</b>	<b>1,060</b>	<b>6</b>	<b>0</b>	<b>0</b>	<b>1,066</b>	<b>40</b>	

### 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	912	81	0	0	0	16	1,009	1
1.000	2	23	0	1	3	0	29	2
1.500	0	8	0	0	1	1	10	3
2.000	0	7	0	1	1	1	10	4
3.000	0	2	0	3	0	0	5	5
4.000	0	0	1	2	0	0	3	6
<b>Total:</b>	<b>914</b>	<b>121</b>	<b>1</b>	<b>7</b>	<b>5</b>	<b>18</b>	<b>1,066</b>	

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## METERS

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**Meters (Page W-21)**

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

WATER OPERATOR IS AWARE OF REQUIREMENT AND WILL CONTINUE TO MONITOR REPLACEMENT SCHEDULE.

**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

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## 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)	
<b>Fire Hydrants</b>						
Outside of Municipality	0				0	1
Within Municipality	115				115	2
<b>Total Fire Hydrants</b>	<b>115</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>115</b>	
<b>Flushing Hydrants</b>						
	21				21	3
<b>Total Flushing Hydrants</b>	<b>21</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>21</b>	

**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:	119
Number of distribution system valves end of year:	241
Number of distribution valves operated during year:	125

**ELECTRIC OPERATING REVENUES & EXPENSES**

Particulars (a)	This Year (b)	Last Year (c)	
<b>Operating Revenues</b>			
<b>Sales of Electricity</b>			
Sales of Electricity (440-448)	2,106,998	1,952,253	1
<b>Total Sales of Electricity</b>	<b>2,106,998</b>	<b>1,952,253</b>	
<b>Other Operating Revenues</b>			
Forfeited Discounts (450 )	4,932	6,225	2
Miscellaneous Service Revenues (451 )	0	433	3
Sales of Water and Water Power (453 )	0	0	4
Rent from Electric Property (454 )	6,809	6,085	5
Interdepartmental Rents (455 )	0	0	6
Other Electric Revenues (456 )	5,032	839	7
Amortization of Construction Grants (457 )	0	0	8
<b>Total Other Operating Revenues</b>	<b>16,773</b>	<b>13,582</b>	
<b>Total Operating Revenues</b>	<b>2,123,771</b>	<b>1,965,835</b>	
<b>Operation and Maintenance Expenses</b>			
Power Production Expenses (500-546)	1,607,190	1,463,744	9
Transmission Expenses (550-553)	0	0	10
Distribution Expenses (560-576)	97,865	83,391	11
Customer Accounts Expenses (901-904)	22,833	19,481	12
Customer Service and Information Expenses (906 )			13
Sales Expenses (910 )	0	0	14
Administrative and General Expenses (920-935)	191,579	132,816	15
<b>Total Operation and Maintenance Expenses</b>	<b>1,919,467</b>	<b>1,699,432</b>	
<b>Other Expenses</b>			
Depreciation Expense (403 )	119,220	109,724	16
Amortization Expense (404-407)		0	17
Taxes (408 )	58,222	56,399	18
<b>Total Other Expenses</b>	<b>177,442</b>	<b>166,123</b>	
<b>Total Operating Expenses</b>	<b>2,096,909</b>	<b>1,865,555</b>	
<b>NET OPERATING INCOME</b>	<b>26,862</b>	<b>100,280</b>	

## OTHER OPERATING REVENUES (ELECTRIC)

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

Particulars (a)	Amount (b)	
<b>Forfeited Discounts (450):</b>		
Customer late payment charges	4,932	1
<b>Other (specify):</b>		
NONE		2
<b>Total Forfeited Discounts (450)</b>	<b>4,932</b>	
<b>Miscellaneous Service Revenues (451):</b>		
NONE		3
<b>Total Miscellaneous Service Revenues (451)</b>	<b>0</b>	
<b>Sales of Water and Water Power (453):</b>		
NONE		4
<b>Total Sales of Water and Water Power (453)</b>	<b>0</b>	
<b>Rent from Electric Property (454):</b>		
POLE CONTACTS AND OTHER RENTALS	6,809	5
<b>Total Rent from Electric Property (454)</b>	<b>6,809</b>	
<b>Interdepartmental Rents (455):</b>		
NONE		6
<b>Total Interdepartmental Rents (455)</b>	<b>0</b>	
<b>Other Electric Revenues (456):</b>		
PATRONAGE DIVIDENDS	298	7
MISCELLANEOUS REVENUES	484	8
REIMBURSEMENTS FOR DAMAGE CAUSED TO UTILITY PROPERTY	4,250	9
<b>Total Other Electric Revenues (456)</b>	<b>5,032</b>	
<b>Amortization of Construction Grants (457):</b>		
NONE		10
<b>Total Amortization of Construction Grants (457)</b>	<b>0</b>	

## ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
<b>POWER PRODUCTION EXPENSES</b>			
<b>STEAM POWER GENERATION EXPENSES</b>			
Operation Supervision and Labor (500)	0		1
Fuel (501)	0		2
Operation Supplies and Expenses (502)	0		3
Steam from Other Sources (503)	0		4
Steam Transferred -- Credit (504)	0		5
Maintenance of Steam Production Plant (506)	0		6
<b>Total Steam Power Generation Expenses</b>	<b>0</b>	<b>0</b>	
<b>HYDRAULIC POWER GENERATION EXPENSES</b>			
Operation Supervision and Labor (530)	0		7
Water for Power (531)	0		8
Operation Supplies and Expenses (532)	0		9
Maintenance of Hydraulic Production Plant (535)	0		10
<b>Total Hydraulic Power Generation Expenses</b>	<b>0</b>	<b>0</b>	
<b>OTHER POWER GENERATION EXPENSES</b>			
Operation Supervision and Labor (538)	0		11
Fuel (539)	0		12
Operation Supplies and Expenses (540)	0		13
Maintenance of Other Power Production Plant (543)	0		14
<b>Total Other Power Generation Expenses</b>	<b>0</b>	<b>0</b>	
<b>OTHER POWER SUPPLY EXPENSES</b>			
Purchased Power (545)	1,607,190	1,463,744	15
Other Expenses (546)	0		16
<b>Total Other Power Supply Expenses</b>	<b>1,607,190</b>	<b>1,463,744</b>	
<b>Total Power Production Expenses</b>	<b>1,607,190</b>	<b>1,463,744</b>	
<b>TRANSMISSION EXPENSES</b>			
Operation Supervision and Labor (550)	0		17
Operation Supplies and Expenses (551)	0		18
Maintenance of Transmission Plant (553)	0		19
<b>Total Transmission Expenses</b>	<b>0</b>	<b>0</b>	
<b>DISTRIBUTION EXPENSES</b>			
Operation Supervision Expenses (560)	595	595	20
Line and Station Labor (561)	520	5,296	21
Line and Station Supplies and Expenses (562)	4,664	2,773	22
Street Lighting and Signal System Expenses (565)	1,102	1,465	23
Meter Expenses (566)	2,149	500	24

## ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
<b>DISTRIBUTION EXPENSES</b>			
Customer Installations Expenses (567)	4,798	1,726	25
Miscellaneous Distribution Expenses (569)	49,919	34,963	26
Maintenance of Structures and Equipment (571)	2,057	1,005	27
Maintenance of Lines (572)	19,885	14,917	28
Maintenance of Line Transformers (573)	4,817	13,764	29
Maintenance of Street Lighting and Signal Systems (574)	2,625	3,381	30
Maintenance of Meters (575)	1,630	2,411	31
Maintenance of Miscellaneous Distribution Plant (576)	3,104	595	32
<b>Total Distribution Expenses</b>	<b>97,865</b>	<b>83,391</b>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>			
Meter Reading Labor (901)	6,072	4,604	33
Accounting and Collecting Labor (902)	15,593	13,934	34
Supplies and Expenses (903)	1,168	943	35
Uncollectible Accounts (904)		0	36
Customer Service and Information Expenses (906)			37
<b>Total Customer Accounts Expenses</b>	<b>22,833</b>	<b>19,481</b>	
<b>SALES EXPENSES</b>			
Sales Expenses (910)		0	38
<b>Total Sales Expenses</b>	<b>0</b>	<b>0</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>			
Administrative and General Salaries (920)	16,013	15,202	39
Office Supplies and Expenses (921)	24,105	13,552	40
Administrative Expenses Transferred -- Credit (922)		0	41
Outside Services Employed (923)	12,243	3,476	42
Property Insurance (924)	17,143	13,536	43
Injuries and Damages (925)	4,208	1,409	44
Employee Pensions and Benefits (926)	69,115	54,543	45
Regulatory Commission Expenses (928)		0	46
Miscellaneous General Expenses (930)	13,388	12,168	47
Transportation Expenses (933)	26,122	13,906	48
Maintenance of General Plant (935)	9,242	5,024	49
<b>Total Administrative and General Expenses</b>	<b>191,579</b>	<b>132,816</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>1,919,467</b>	<b>1,699,432</b>	

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## ELECTRIC OPERATION & MAINTENANCE EXPENSES

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### Electric Operation & Maintenance Expenses (Page E-03)

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

MAINTENANCE OF LINE TRANSFORMERS (573), MISCELLANEOUS DISTRIBUTION EXPENSES (569): INCREASE (DECREASE) DUE TO ALLOCATION OF WAGES BASED ON ACTUAL TIME SPENT ON PROJECTS BY UTILITY EMPLOYEES.

TRANSPORTATION EQUIPMENT (933): INCREASE DUE TO SIGNIFICANT REPAIRS NEEDED TO BUCKET TRUCK PRIOR TO SELLING IT.

OUTSIDE SERVICE EMPLOYED (923): INCREASE DUE TO ADDITIONAL ENGINEERING ON FUTURE PROJECTS.

OFFICE SUPPLIES AND EXPENES (921): INCREASE DUE TO ADDITIONAL SUPPORT NEEDED FOR NEW BILLING SYSTEM CONVERSION.

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### 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		47,165	44,209	1
Social Security		9,326	10,179	2
Wisconsin Gross Receipts Tax			0	3
PSC Remainder Assessment		1,731	2,011	4
Other (specify): NONE			0	5
<b>Total tax expense</b>		<b>58,222</b>	<b>56,399</b>	

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## TAXES (ACCT. 408 - ELECTRIC)

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**Taxes (Acct. 408 - Electric) (Page E-04)**

**If Gross Receipts Tax is reported as 0, please confirm there are no customers outside the municipal boundary and provide an explanation.**

THE UTILITY ONLY SERVES RESIDENTS OF THE CITY OF WESTBY.

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## 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			Vernon				1
<b>SUMMARY OF TAX RATES</b>							<b>2</b>
State tax rate	mills		0.199539				3
County tax rate	mills		5.800302				4
Local tax rate	mills		5.565063				5
School tax rate	mills		10.836459				6
Voc. school tax rate	mills		2.274302				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>24.675665</b>				<b>10</b>
Less: state credit	mills		1.988192				11
<b>Net tax rate</b>	mills		<b>22.687473</b>				<b>12</b>
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							<b>13</b>
<b>Local Tax Rate</b>	mills		<b>5.565063</b>				<b>14</b>
<b>Combined School Tax Rate</b>	mills		<b>13.110761</b>				<b>15</b>
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				<b>16</b>
<b>Total Local &amp; School Tax</b>	mills		<b>18.675824</b>				<b>17</b>
<b>Total Tax Rate</b>	mills		<b>24.675665</b>				<b>18</b>
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.756852</b>				<b>19</b>
<b>Total tax net of state credit</b>	mills		<b>22.687473</b>				<b>20</b>
<b>Net Local and School Tax Rate</b>	mills		<b>17.171057</b>				<b>21</b>
Utility Plant, Jan. 1	\$	3,150,995	3,150,995				22
Materials & Supplies	\$	78,659	78,659				23
<b>Subtotal</b>	\$	<b>3,229,654</b>	<b>3,229,654</b>				<b>24</b>
Less: Plant Outside Limits	\$	0	0				25
<b>Taxable Assets</b>	\$	<b>3,229,654</b>	<b>3,229,654</b>				<b>26</b>
Assessment Ratio	dec.		0.850494				27
<b>Assessed Value</b>	\$	<b>2,746,801</b>	<b>2,746,801</b>				<b>28</b>
<b>Net Local &amp; School Rate</b>	mills		<b>17.171057</b>				<b>29</b>
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>47,165</b>	<b>47,165</b>				<b>30</b>
Tax Equivalent per 1994 PSC Report	\$	25,933					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32 33
<b>Tax equiv. for current year (see note 5)</b>	\$	<b>47,165</b>					<b>34</b>
Footnotes							35

## ELECTRIC UTILITY PLANT IN SERVICE

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

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

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

## ELECTRIC UTILITY PLANT IN SERVICE

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

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4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>TRANSMISSION PLANT</b>						
Poles and Fixtures (355)	0				0	29
Overhead Conductors and Devices (356)	0				0	30
Underground Conduit (357)	0				0	31
Underground Conductors and Devices (358)	0				0	32
Roads and Trails (359)	0				0	33
<b>Total Transmission Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>DISTRIBUTION PLANT</b>						
Land and Land Rights (360)	22,650				22,650	34
Structures and Improvements (361)	0				0	35
Station Equipment (362)	315,494	6,014			321,508	36
Storage Battery Equipment (363)	0				0	37
Poles, Towers and Fixtures (364)	282,403	9,244	1,050		290,597	38
Overhead Conductors and Devices (365)	301,915	2,542			304,457	39
Underground Conduit (366)	19,105	1,988			21,093	40
Underground Conductors and Devices (367)	362,710	52,709			415,419	41
Line Transformers (368)	528,141	17,426			545,567	42
Services (369)	181,968	1,635			183,603	43
Meters (370)	107,394	2,925			110,319	44
Installations on Customers' Premises (371)	0				0	45
Leased Property on Customers' Premises (372)	0				0	46
Street Lighting and Signal Systems (373)	80,129	351	150		80,330	47
<b>Total Distribution Plant</b>	<b>2,201,909</b>	<b>94,834</b>	<b>1,200</b>	<b>0</b>	<b>2,295,543</b>	
<b>GENERAL PLANT</b>						
Land and Land Rights (389)	1,800				1,800	48
Structures and Improvements (390)	104,956				104,956	49
Office Furniture and Equipment (391)	23,367				23,367	50
Computer Equipment (391.1)	4,531				4,531	51
Transportation Equipment (392)	166,210	142,075	51,046		257,239	52
Stores Equipment (393)	1,282				1,282	53
Tools, Shop and Garage Equipment (394)	18,176				18,176	54
Laboratory Equipment (395)	13,782				13,782	55
Power Operated Equipment (396)	28,031				28,031	56
Communication Equipment (397)	7,011				7,011	57
SCADA Equipment (397.1)	0				0	58
Miscellaneous Equipment (398)	1,679				1,679	59

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

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Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>GENERAL PLANT</b>						
Other Tangible Property (399)	0				0	60
<b>Total General Plant</b>	<b>370,825</b>	<b>142,075</b>	<b>51,046</b>	<b>0</b>	<b>461,854</b>	
<b>Total utility plant in service directly assignable</b>	<b>2,572,734</b>	<b>236,909</b>	<b>52,246</b>	<b>0</b>	<b>2,757,397</b>	
Common Utility Plant Allocated to Electric Department (300)	0				0	61
<b>Total utility plant in service</b>	<b>2,572,734</b>	<b>236,909</b>	<b>52,246</b>	<b>0</b>	<b>2,757,397</b>	

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

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

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

UNDERGROUND CONDUCTORS AND DEVICES (367): UPGRADE CIRCUITRY AND REPLACEMENT OF CONDUCTORS AT TRAILOR COURT.

TRANSPORTATION EQUIPMENT (392): UTILITY PURCHASED BUCKET TRUCK.

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

TRANSPORTATION EQUIPMENT (392): UTILITY RETIRED BUCKET TRUCK PURCHASED IN 2006.

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## ELECTRIC UTILITY PLANT IN SERVICE

### --Plant Financed by Contributions--

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4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

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

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

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Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>TRANSMISSION PLANT</b>						
Towers and Fixtures (354)	0				0	28
Poles and Fixtures (355)	0				0	29
Overhead Conductors and Devices (356)	0				0	30
Underground Conduit (357)	0				0	31
Underground Conductors and Devices (358)	0				0	32
Roads and Trails (359)	0				0	33
<b>Total Transmission Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>DISTRIBUTION PLANT</b>						
Land and Land Rights (360)	0				0	34
Structures and Improvements (361)	0				0	35
Station Equipment (362)	547,718				547,718	36
Storage Battery Equipment (363)	0				0	37
Poles, Towers and Fixtures (364)	0				0	38
Overhead Conductors and Devices (365)	0				0	39
Underground Conduit (366)	0				0	40
Underground Conductors and Devices (367)	4,760				4,760	41
Line Transformers (368)	11,595				11,595	42
Services (369)	14,188				14,188	43
Meters (370)	0				0	44
Installations on Customers' Premises (371)	0				0	45
Leased Property on Customers' Premises (372)	0				0	46
Street Lighting and Signal Systems (373)	0				0	47
<b>Total Distribution Plant</b>	<b>578,261</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>578,261</b>	
<b>GENERAL PLANT</b>						
Land and Land Rights (389)	0				0	48
Structures and Improvements (390)	0				0	49
Office Furniture and Equipment (391)	0				0	50
Computer Equipment (391.1)	0				0	51
Transportation Equipment (392)	0				0	52
Stores Equipment (393)	0				0	53
Tools, Shop and Garage Equipment (394)	0				0	54
Laboratory Equipment (395)	0				0	55
Power Operated Equipment (396)	0				0	56
Communication Equipment (397)	0				0	57
SCADA Equipment (397.1)	0				0	58
Miscellaneous Equipment (398)	0				0	59

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

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4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>GENERAL PLANT</b>						
Other Tangible Property (399)	0				0	60
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>578,261</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>578,261</b>	
Common Utility Plant Allocated to Electric Department (300)	0				0	61
<b>Total utility plant in service</b>	<b>578,261</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>578,261</b>	

## TRANSMISSION AND DISTRIBUTION LINES

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

## RURAL LINE CUSTOMERS

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

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

## MONTHLY PEAK DEMAND AND ENERGY USAGE

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

Monthly Peak						Monthly Energy Usage	
Month (a)		kW (b)	Day of Week (c)	Date (MM/DD/YYYY) (d)	Time Beginning (HH:MM) (e)	(kWh) (000's) (f)	
January	01	4,296	Wednesday	01/02/2008	11:00	2,231	1
February	02	4,086	Monday	02/11/2008	11:00	2,046	2
March	03	3,766	Monday	03/10/2008	09:00	1,938	3
April	04	3,600	Tuesday	04/29/2008	09:00	1,773	4
May	05	3,580	Tuesday	05/06/2008	13:00	1,699	5
June	06	4,144	Wednesday	06/25/2008	15:00	1,775	6
July	07	4,713	Wednesday	07/16/2008	13:00	2,024	7
August	08	4,206	Tuesday	08/05/2008	13:00	1,909	8
September	09	4,918	Tuesday	09/02/2008	13:00	1,772	9
October	10	3,929	Monday	10/13/2008	12:00	1,796	10
November	11	4,000	Tuesday	11/18/2008	08:00	1,946	11
December	12	4,600	Tuesday	12/16/2008	09:00	2,390	12
<b>Total</b>		<b>49,838</b>				<b>23,299</b>	

**System Name** WPPI

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

Type of Reading	Supplier
15 minutes integrated	WPPI

## ELECTRIC ENERGY ACCOUNT

Particulars (a)	kWh (000's) (b)	
<b>Source of Energy</b>		
<b>Generation (excluding Station Use):</b>		
Fossil Steam		1
Nuclear Steam		2
Hydraulic		3
Internal Combustion Turbine		4
Internal Combustion Reciprocating		5
Non-Conventional (wind, photovoltaic, etc.)		6
<b>Total Generation</b>	<b>0</b>	7
Purchases	23,299	8
Interchanges:		
In (gross)		9
Out (gross)		10
Net	<b>0</b>	11
Transmission for/by others (wheeling):		
Received		12
Delivered		13
Net	<b>0</b>	14
<b>Total Source of Energy</b>	<b>23,299</b>	15
<b>Disposition of Energy</b>		
Sales to Ultimate Consumers (including interdepartmental sales)	21,762	18
Sales For Resale		19
<b>Energy Used by the Company (excluding station use):</b>		
Electric Utility		21
Common (office, shops, garages, etc. serving 2 or more util. depts.)		22
<b>Total Used by Company</b>	<b>0</b>	23
<b>Total Sold and Used</b>	<b>21,762</b>	24
<b>Energy Losses:</b>		
Transmission Losses (if applicable)		26
Distribution Losses	1,537	27
<b>Total Energy Losses</b>	<b>1,537</b>	28
<b>Loss Percentage (% Total Energy Losses of Total Source of Energy)</b>	<b>6.5968%</b>	29
<b>Total Disposition of Energy</b>	<b>23,299</b>	30

## SALES OF ELECTRICITY BY RATE SCHEDULE

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

Type of Sales/Rate Class Title (a)	Rate Schedule (b)	Avg. No. of Customers (c)	kWh (000 Omitted) (d)	(e)
<b>Residential Sales</b>				
RESIDENTIAL	RG-1	971	8,569	1
<b>Total Sales for Residential Sales</b>		<b>971</b>	<b>8,569</b>	
<b>Commercial &amp; Industrial</b>				
SMALL POWER	CP-1	12	2,763	2
LARGE POWER	CP-2	5	3,907	3
GENERAL SERVICE	GS-1	177	6,014	4
WATER PUMPING	GS-1	1	339	5
<b>Total Sales for Commercial &amp; Industrial</b>		<b>195</b>	<b>13,023</b>	
<b>Public Street &amp; Highway Lighting</b>				
STREET LIGHTING	MS-1	1	170	6
<b>Total Sales for Public Street &amp; Highway Lighting</b>		<b>1</b>	<b>170</b>	
<b>Sales for Resale</b>				
NONE				7
<b>Total Sales for Sales for Resale</b>		<b>0</b>	<b>0</b>	
<b>TOTAL SALES FOR ELECTRICITY</b>		<b>1,167</b>	<b>21,762</b>	

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

Demand kW (e)	Customer or Distribution kW (f)	Tariff Revenues (g)	PCAC Revenues (h)	Total Revenues (g)+(h)	
		602,695	250,171	<b>852,866</b>	1
<b>0</b>	<b>0</b>	<b>602,695</b>	<b>250,171</b>	<b>852,866</b>	
9,515	15,613	167,732	81,097	<b>248,829</b>	2
17,070	22,078	244,624	116,851	<b>361,475</b>	3
		390,331	177,551	<b>567,882</b>	4
		21,163	9,626	<b>30,789</b>	5
<b>26,585</b>	<b>37,691</b>	<b>823,850</b>	<b>385,125</b>	<b>1,208,975</b>	
		40,265	4,892	<b>45,157</b>	6
<b>0</b>	<b>0</b>	<b>40,265</b>	<b>4,892</b>	<b>45,157</b>	
				<b>0</b>	7
<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>26,585</b>	<b>37,691</b>	<b>1,466,810</b>	<b>640,188</b>	<b>2,106,998</b>	

## PURCHASED POWER STATISTICS

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

Particulars (a)	(b)		(c)		
Name of Vendor	WPPI				1
Point of Delivery	SUBSTATION				2
Type of Power Purchased (firm, dump, etc.)	FIRM				3
Voltage at Which Delivered	69000				4
Point of Metering	SUBSTATION				5
Total of 12 Monthly Maximum Demands -- kW	49,838				6
Average load factor	<b>64.0404%</b>				7
Total Cost of Purchased Power	1,607,190				8
Average cost per kWh	<b>0.0690</b>				9
On-Peak Hours (if applicable)	12202				10
Monthly purchases --- kWh (000):	<b>On-peak</b>	<b>Off-peak</b>	<b>On-peak</b>	<b>Off-peak</b>	11
January	1,091	1,141			12
February	1,000	1,046			13
March	899	1,039			14
April	907	866			15
May	851	848			16
June	919	855			17
July	1,079	945			18
August	964	946			19
September	920	851			20
October	962	834			21
November	879	1,067			22
December	1,162	1,228			23
<b>Total kWh (000)</b>	<b>11,633</b>	<b>11,666</b>			24

Footnotes:

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

Footnotes:

## PRODUCTION STATISTICS TOTALS

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

## PRODUCTION STATISTICS

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

## STEAM PRODUCTION PLANTS

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

### Boilers

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

1

### Turbine-Generators

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

## INTERNAL COMBUSTION GENERATION PLANTS

1. Report each boiler and each generating unit separately. Indicate any other than 60 hertz.
2. In column (c) and (h), report year equipment was first placed in service, regardless of subsequent change in ownership.

Prime Movers						
Name of Plant (a)	Unit No. (b)	Year Installed (c)	Type (Recip. or Turbine) (d)	Manufacturer (e)	RPM (f)	Rated HP Each Unit (g)
NONE						1
						Total <u>0</u>

### INTERNAL COMBUSTION GENERATION PLANTS (cont.)

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

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

1

## HYDRAULIC GENERATING PLANTS

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

### HYDRAULIC GENERATING PLANTS (cont.)

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

1

### SUBSTATION EQUIPMENT

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

Particulars (a)	(b)	(c)	Utility Designation			(f)
			(d)	(e)		
Name of Substation	CITY					1
Voltage--High Side	69,000					2
Voltage--Low Side	12,470					3
Num. Main Transformers in Operation	2					4
Total Capacity of Transformers in kVA	15,000					5
Number of Spare Transformers on Hand	0					6
15-Minute Maximum Demand in kW	4,918					7
Dt and Hr of Such Maximum Demand	09/02/2008 13:00					8
Kwh Output	23,299					9
Footnotes						10

### SUBSTATION EQUIPMENT (continued)

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

### SUBSTATION EQUIPMENT (continued)

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

## ELECTRIC DISTRIBUTION METERS & LINE TRANSFORMERS

Particulars (a)	Number of Watt-Hour Meters (b)	Line Transformers		Total Cap. (kVA) (d)	
		Number (c)			
Number first of year	1,216	591		25,943	1
Acquired during year	26	13		750	2
<b>Total</b>	<b>1,242</b>	<b>604</b>		<b>26,693</b>	<b>3</b>
Retired during year					4
Sales, transfers or adjustments increase (decrease)					5
<b>Number end of year</b>	<b>1,242</b>	<b>604</b>		<b>26,693</b>	<b>6</b>
<b>Number end of year accounted for as follows:</b>					7
In customers' use	1,185	482		22,084	8
In utility's use					9
Locked meters on customers' premises					10
In stock	57	122		4,609	11
<b>Total end of year</b>	<b>1,242</b>	<b>604</b>		<b>26,693</b>	<b>12</b>
					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)	
<b>Street Lighting Non-Ornamental</b>				
Metal Halide/Halogen	1,500	52	3,954	1
Other	1,500	6	802	2
Sodium Vapor	70	4	17,125	3
Sodium Vapor	100	178	70,870	4
Sodium Vapor	150	38	1,839	5
Sodium Vapor	250	37	66,235	6
<b>Total</b>		<b>315</b>	<b>160,825</b>	
<b>Ornamental</b>				
Sodium Vapor	250	26	9,573	7
<b>Total</b>		<b>26</b>	<b>9,573</b>	
<b>Other</b>				
NONE				8
<b>Total</b>		<b>0</b>	<b>0</b>	