



3014 (02-02-05)

**ANNUAL REPORT**

OF

Name: CUBA CITY MUNICIPAL ELECTRIC & WATER UTILITY

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Principal Office: 108 N. MAIN STREET  
CUBA CITY, WI 53807

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For the Year Ended: DECEMBER 31, 2007

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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.*



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## IDENTIFICATION AND OWNERSHIP

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**Exact Utility Name:** CUBA CITY MUNICIPAL ELECTRIC & WATER UTILITY

**Utility Address:** 108 N. MAIN STREET  
CUBA CITY, WI 53807

**When was utility organized?** 1/1/1900

**Report any change in name:**

**Effective Date:**

**Utility Web Site:**

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

**Name:** KATHY H. SCHULTZ

**Title:** CITY CLERK-TREASURER

**Office Address:**

108 N. MAIN STREET  
CUBA CITY, WI 53807

**Telephone:** (608) 744 - 2152

**Fax Number:** (608) 744 - 2151

**E-mail Address:** khschultz@wppisys.org

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

**Name:** CLIFTON GUNDERSON, LLP

**Title:**

**Office Address:**

440 SCIENCE DRIVE, SUITE 400  
MADISON, WI 53711

**Telephone:** (608) 232 - 2900

**Fax Number:** (608) 232 - 2919

**E-mail Address:**

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

**Name:** JAMES BOUSLEY

**Title:** PRESIDENT

**Office Address:**

108 N. MAIN STREET  
CUBA CITY, WI 53807

**Telephone:** (608) 744 - 8735

**Fax Number:** (608) 744 - 2151

**E-mail Address:**

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

**IDENTIFICATION AND OWNERSHIP**

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

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**Name:** CLIFTON GUNDERSON, LLP

**Title:**

**Office Address:**

440 SCIENCE DRIVE, SUITE 400  
MADISON, WI 53711

**Telephone:** (608) 232 - 2900

**Fax Number:** (608) 232 - 2919

**E-mail Address:**

**Date of most recent audit report:** 8/31/2007

**Period covered by most recent audit:** 2006

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

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**Name:** GARY STEINHOFF

**Title:** DIRECTOR OF PUBLIC WORKS

**Office Address:**

108 N. MAIN STREET  
CUBA CITY, WI 53807

**Telephone:** (608) 744 - 2152

**Fax Number:** (608) 744 - 2151

**E-mail Address:**

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**Name of utility commission/committee:** ELECTRIC & WATER COMMISSION

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

- MR JAMES BOUSLEY, PRESIDENT
- MR JEROME HINDERMAN
- MR GREGORY KERN
- MR M. JOHN STAVER
- MR MARTIN WILBERDING

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**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:**                     

**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

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

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## IDENTIFICATION AND OWNERSHIP

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**Firm Name:**

**Contact Person:**

**Title:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

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

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

**INCOME STATEMENT**

Particulars (a)	This Year (b)	Last Year (c)	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	1,821,841	1,672,623	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	1,512,822	1,297,401	2
Depreciation Expense (403)	199,057	195,175	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	106,982	107,153	5
<b>Total Operating Expenses</b>	<b>1,818,861</b>	<b>1,599,729</b>	
<b>Net Operating Income</b>	<b>2,980</b>	<b>72,894</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>2,980</b>	<b>72,894</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)	4,202	4,306	10
Miscellaneous Nonoperating Income (421)	0	23,131	11
<b>Total Other Income</b>	<b>4,202</b>	<b>27,437</b>	
<b>Total Income</b>	<b>7,182</b>	<b>100,331</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	(2,970)	(2,970)	12
Other Income Deductions (426)	6,437	7,966	13
<b>Total Miscellaneous Income Deductions</b>	<b>3,467</b>	<b>4,996</b>	
<b>Income Before Interest Charges</b>	<b>3,715</b>	<b>95,335</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	53,253	54,357	14
Amortization of Debt Discount and Expense (428)	1,397	1,397	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>54,650</b>	<b>55,754</b>	
<b>Net Income</b>	<b>(50,935)</b>	<b>39,581</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	1,021,042	981,461	20
Balance Transferred from Income (433)	(50,935)	39,581	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>970,107</b>	<b>1,021,042</b>	

### INCOME STATEMENT ACCOUNT DETAILS

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	1,821,841		1,821,841	1
<b>Total (Acct. 400):</b>	<b>1,821,841</b>	<b>0</b>	<b>1,821,841</b>	
<b>Operation and Maintenance Expense (401-402):</b>				
Derived	1,512,822		1,512,822	2
<b>Total (Acct. 401-402):</b>	<b>1,512,822</b>	<b>0</b>	<b>1,512,822</b>	
<b>Depreciation Expense (403):</b>				
Derived	199,057		199,057	3
<b>Total (Acct. 403):</b>	<b>199,057</b>	<b>0</b>	<b>199,057</b>	
<b>Amortization Expense (404-407):</b>				
Derived	0		0	4
<b>Total (Acct. 404-407):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Taxes (408):</b>				
Derived	106,982		106,982	5
<b>Total (Acct. 408):</b>	<b>106,982</b>	<b>0</b>	<b>106,982</b>	
<b>Revenues from Utility Plant Leased to Others (412):</b>				
NONE	0		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		0	7
<b>Total (Acct. 413):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TOTAL UTILITY OPERATING INCOME:</b>	<b>2,980</b>	<b>0</b>	<b>2,980</b>	
<b>OTHER INCOME</b>				
<b>Income from Merchandising, Jobbing and Contract Work (415-416):</b>				
Derived	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		0	9
<b>Total (Acct. 417):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Nonoperating Rental Income (418):</b>				
NONE	0		0	10
<b>Total (Acct. 418):</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**INCOME STATEMENT ACCOUNT DETAILS**

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>Interest and Dividend Income (419):</b>			
INTEREST	4,202	0	4,202 11
<b>Total (Acct. 419):</b>	<b>4,202</b>	<b>0</b>	<b>4,202</b>
<b>Miscellaneous Nonoperating Income (421):</b>			
Contributed Plant - Water			0 12
Contributed Plant - Electric			0 13
NONE	0	0	0 14
<b>Total (Acct. 421):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL OTHER INCOME:</b>	<b>4,202</b>	<b>0</b>	<b>4,202</b>
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
<b>Miscellaneous Amortization (425):</b>			
Regulatory Liability (253) Amortization	(2,970)		(2,970) 15
NONE	0	0	0 16
<b>Total (Acct. 425):</b>	<b>(2,970)</b>	<b>0</b>	<b>(2,970)</b>
<b>Other Income Deductions (426):</b>			
Depreciation Expense on Contributed Plant - Water		3,570	3,570 17
Depreciation Expense on Contributed Plant - Electric		2,867	2,867 18
NONE	0	0	0 19
<b>Total (Acct. 426):</b>	<b>0</b>	<b>6,437</b>	<b>6,437</b>
<b>TOTAL MISCELLANEOUS INCOME DEDUCTIONS:</b>	<b>(2,970)</b>	<b>6,437</b>	<b>3,467</b>
<b>INTEREST CHARGES</b>			
<b>Interest on Long-Term Debt (427):</b>			
Derived	53,253		53,253 20
<b>Total (Acct. 427):</b>	<b>53,253</b>	<b>0</b>	<b>53,253</b>
<b>Amortization of Debt Discount and Expense (428):</b>			
2004 DEBT ISSUE	1,397		1,397 21
<b>Total (Acct. 428):</b>	<b>1,397</b>	<b>0</b>	<b>1,397</b>
<b>Amortization of Premium on Debt--Cr. (429):</b>			
NONE	0		0 22
<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 23
<b>Total (Acct. 430):</b>	<b>0</b>	<b>0</b>	<b>0</b>

### INCOME STATEMENT ACCOUNT DETAILS

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>INTEREST CHARGES</b>			
<b>Other Interest Expense (431):</b>			
Derived	0		0 24
<b>Total (Acct. 431):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Interest Charged to Construction--Cr. (432):</b>			
NONE	0		0 25
<b>Total (Acct. 432):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL INTEREST CHARGES:</b>	<b>54,650</b>	<b>0</b>	<b>54,650</b>
<b>NET INCOME:</b>	<b>(44,498)</b>	<b>(6,437)</b>	<b>(50,935)</b>
<b>EARNED SURPLUS</b>			
<b>Unappropriated Earned Surplus (Beginning of Year) (216):</b>			
Derived	827,720	193,322	1,021,042 26
<b>Total (Acct. 216):</b>	<b>827,720</b>	<b>193,322</b>	<b>1,021,042</b>
<b>Balance Transferred from Income (433):</b>			
Derived	(44,498)	(6,437)	(50,935) 27
<b>Total (Acct. 433):</b>	<b>(44,498)</b>	<b>(6,437)</b>	<b>(50,935)</b>
<b>Miscellaneous Credits to Surplus (434):</b>			
NONE	0	0	0 28
<b>Total (Acct. 434):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Miscellaneous Debits to Surplus--Debit (435):</b>			
NONE	0	0	0 29
<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 30
<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	0	0 31
<b>Total (Acct. 439)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):</b>	<b>783,222</b>	<b>186,885</b>	<b>970,107</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>					0	6
<b>Total costs and expenses</b>	0	0	0	0	0	
<b>Net income (or loss)</b>	0	0	0	0	0	

**REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT**

- |   |
|---|
| <p>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.</p> <p>2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).</p> |
|---|

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	326,506	1,495,335	0	0	1,821,841	1
Less: interdepartmental sales	0	20,049	0	0	20,049	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 (590 class D) -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>326,506</b>	<b>1,475,286</b>	<b>0</b>	<b>0</b>	<b>1,801,792</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	51,820		51,820	1
Electric operating expenses	82,665		82,665	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts			0	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
<b>Total Payroll</b>	<b>134,485</b>	<b>0</b>	<b>134,485</b>	

### FULL-TIME EMPLOYEES (FTE)

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

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

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

### BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
<b>UTILITY PLANT</b>			
Utility Plant (100)	5,746,311	5,679,163	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	2,775,730	2,578,376	2
<b>Net Utility Plant</b>	<b>2,970,581</b>	<b>3,100,787</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Special Funds (125)	0	0	7
<b>Total Other Property and Investments</b>	<b>0</b>	<b>0</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	121,710	117,511	8
Temporary Cash Investments (132)	42	40	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	176,917	181,033	11
Other Accounts Receivable (143)	0	0	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	134,051	77,986	14
Materials and Supplies (150)	116,133	111,199	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)	86,370	75,953	17
<b>Total Current and Accrued Assets</b>	<b>635,223</b>	<b>563,722</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	20,957	22,354	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
<b>Total Deferred Debits</b>	<b>20,957</b>	<b>22,354</b>	
<b>Total Assets and Other Debits</b>	<b>3,626,761</b>	<b>3,686,863</b>	

**BALANCE SHEET**

<b>Liabilities and Other Credits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	840,332	840,332	<b>21</b>
Appropriated Earned Surplus (215)			<b>22</b>
Unappropriated Earned Surplus (216)	970,107	1,021,042	<b>23</b>
<b>Total Proprietary Capital</b>	<b>1,810,439</b>	<b>1,861,374</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	1,210,000	1,265,000	<b>24</b>
Advances from Municipality (223)	0	0	<b>25</b>
Other Long-Term Debt (224)	125,000	0	<b>26</b>
<b>Total Long-Term Debt</b>	<b>1,335,000</b>	<b>1,265,000</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	<b>27</b>
Accounts Payable (232)			<b>28</b>
Payables to Municipality (233)	148,168	219,968	<b>29</b>
Customer Deposits (235)	75	75	<b>30</b>
Taxes Accrued (236)	231,463	237,583	<b>31</b>
Interest Accrued (237)	2,200	2,200	<b>32</b>
Other Current and Accrued Liabilities (238)	51,889	50,166	<b>33</b>
<b>Total Current and Accrued Liabilities</b>	<b>433,795</b>	<b>509,992</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	<b>34</b>
Customer Advances for Construction (252)			<b>35</b>
Other Deferred Credits (253)	47,527	50,497	<b>36</b>
<b>Total Deferred Credits</b>	<b>47,527</b>	<b>50,497</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)			<b>37</b>
Injuries and Damages Reserve (262)			<b>38</b>
Pensions and Benefits Reserve (263)			<b>39</b>
Miscellaneous Operating Reserves (265)			<b>40</b>
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>Total Liabilities and Other Credits</b>	<b>3,626,761</b>	<b>3,686,863</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	2,674,192	0	0	3,004,971	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)	2,476,468	0	0	2,981,939	2
Utility Plant in Service - Contributed Plant (101.2)	226,914	0	0	60,990	3
Utility Plant Purchased or Sold (102)					4
Utility Plant in Process of Reclassification (103)					5
Utility Plant Leased to Others (104)					6
Property Held for Future Use (105)					7
Completed Construction not Classified (106)					8
Construction Work in Progress (107)					9
Utility Plant Acquisition Adjustments (108)					10
Other Utility Plant Adjustments (109)					11
<b>Total Utility Plant</b>	<b>2,703,382</b>	<b>0</b>	<b>0</b>	<b>3,042,929</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 (110.1)	789,173	0	0	1,891,070	12
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (110.2)	65,084	0	0	30,403	13
<b>Total Accumulated Provision</b>	<b>854,257</b>	<b>0</b>	<b>0</b>	<b>1,921,473</b>	
<b>Net Utility Plant</b>	<b>1,849,125</b>	<b>0</b>	<b>0</b>	<b>1,121,456</b>	

**ACCUMULATED PROVISION FOR DEPRECIATION AND  
AMORTIZATION OF UTILITY PLANT ON UTILITY PLANT  
FINANCED BY UTILITY OPERATIONS OR BY THE MUNICIPALITY  
(ACCT. 110.1)**

Depreciation Accruals (Credits) during the year (110.1):

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 (110.1)</b>	731,644	1,757,682			<b>2,489,326</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	58,386	140,671			<b>199,057</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	2,599				<b>2,599</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>
LOSS ON DISPOSAL	1,404	60			<b>1,464</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>62,389</b>	<b>140,731</b>	<b>0</b>	<b>0</b>	<b>203,120</b>	<b>16</b>
<b>Debits during year</b>						<b>17</b>
Book cost of plant retired	4,860	7,343			<b>12,203</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>4,860</b>	<b>7,343</b>	<b>0</b>	<b>0</b>	<b>12,203</b>	<b>25</b>
<b>Balance end of year (110.1)</b>	<b>789,173</b>	<b>1,891,070</b>	<b>0</b>	<b>0</b>	<b>2,680,243</b>	<b>26</b>
<b>Composite Depreciation Rate?</b>	No	Yes				<b>27</b>
If yes, what is the rate?		4.70%				<b>28</b>

## ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT ON CONTRIBUTED PLANT IN SERVICE (ACCT. 110.2)

Depreciation Accruals (Credits) during the year (110.1):

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 (110.1)</b>	61,514	27,536			<b>89,050</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (426)	3,570	2,867			<b>6,437</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>3,570</b>	<b>2,867</b>	<b>0</b>	<b>0</b>	<b>6,437</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 (110.1)</b>	<b>65,084</b>	<b>30,403</b>	<b>0</b>	<b>0</b>	<b>95,487</b>	<b>26</b>
<b>Composite Depreciation Rate?</b>	No	Yes				<b>27</b>
If yes, what is the rate?		4.70%				<b>28</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
<b>Other (specify):</b>					
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	0	1
<b>Additions:</b>		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
<b>Total Additions</b>	<b>0</b>	
<b>Deductions:</b>		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
<b>Total accounts written off</b>	<b>0</b>	
<b>Balance end of year</b>	<b>0</b>	

### MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
<b>Electric Utility</b>							
Fuel for generation					0	0	1
Other			110,816		110,816	106,037	2
<b>Total Electric Utility</b>					<b>110,816</b>	<b>106,037</b>	

Account	Total End of Year	Amount Prior Year	
Electric utility total	110,816	106,037	1
Water utility	5,317	5,162	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
<b>Total Materials and Supplies</b>	<b>116,133</b>	<b>111,199</b>	

**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>				
2004 REVENUE BONDS	1,397	428	20,957	1
<b>Total</b>			<u><u>20,957</u></u>	
<b>Unamortized premium on debt (251)</b>				
NONE				2
<b>Total</b>			<u><u>0</u></u>	

**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.

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	840,332	1
<b>Changes during year (explain):</b>		<b>2</b>
<b>Balance end of year</b>	<b><u>840,332</u></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)	
2004 REVENUE BONDS	02/15/2004	12/01/2023	2.00%	1,210,000	1
<b>Total Bonds (Account 221):</b>				<b>1,210,000</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>Other Long-Term Debt (224)</b>					
MOUND CITY BANK	12/31/2007	12/31/2012	4.29%	125,000	1
<b>Total for Account 224</b>				<b>125,000</b>	

**TAXES ACCRUED (ACCT. 236)**

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	237,583	1
<b>Accruals:</b>		
Charged water department expense	47,502	2
Charged electric department expense	59,480	3
Charged sewer department expense	854	4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>107,836</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	102,044	6
Social Security taxes	10,139	7
PSC Remainder Assessment	1,773	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<b>113,956</b>	
<b>Balance end of year</b>	<b>231,463</b>	

### INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.  
 2. Report Customer Deposits under Account 231.

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>					
W AND ELECTRIC REV BONDS-2004	2,200	53,253	53,253	2,200	1
<b>Subtotal</b>	<b>2,200</b>	<b>53,253</b>	<b>53,253</b>	<b>2,200</b>	
<b>Advances from Municipality (223)</b>					
NONE	0			0	2
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other Long-Term Debt (224)</b>					
MOUND CITY BANK	0			0	3
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
NONE	0			0	4
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>2,200</b>	<b>53,253</b>	<b>53,253</b>	<b>2,200</b>	

### BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
<b>Investment in Municipality (123):</b>		
NONE		1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
NONE		2
<b>Total (Acct. 124):</b>	<b>0</b>	
<b>Special Funds (125):</b>		
NONE		3
<b>Total (Acct. 125):</b>	<b>0</b>	
<b>Notes Receivable (141):</b>		
NONE		4
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	19,734	5
Electric	138,607	6
Sewer (Regulated)		7
<b>Other (specify):</b>		
MISCELLANEOUS	18,576	8
<b>Total (Acct. 142):</b>	<b>176,917</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
<b>Other (specify):</b>		
NONE		11
<b>Total (Acct. 143):</b>	<b>0</b>	
<b>Receivables from Municipality (145):</b>		
DUE FROM GENERAL	107,512	12
DUE FROM SEWER	26,539	13
<b>Total (Acct. 145):</b>	<b>134,051</b>	
<b>Prepayments (165):</b>		
NONE		14
<b>Total (Acct. 165):</b>	<b>0</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE		15
<b>Total (Acct. 182):</b>	<b>0</b>	

**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

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>Other Deferred Debits (183):</b>		
NONE		16
<b>Total (Acct. 183):</b>	<b>0</b>	
<b>Payables to Municipality (233):</b>		
ADVANCE FROM SEWER	30,000	17
DUE TO SEWER	118,168	18
<b>Total (Acct. 233):</b>	<b>148,168</b>	
<b>Other Deferred Credits (253):</b>		
Regulatory Liability	47,527	19
NONE		20
<b>Total (Acct. 253):</b>	<b>47,527</b>	

**RETURN ON RATE BASE COMPUTATION**

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
<b>Add Average:</b>						
Utility Plant in Service (101.1)	2,464,639	2,962,960	0	0	5,427,599	1
Materials and Supplies	5,239	108,426	0	0	113,665	2
<b>Other (specify):</b>					<b>0</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation (110.1)	760,408	1,824,376	0	0	2,584,784	4
Customer Advances for Construction					0	5
Regulatory Liability	35,754	13,257	0	0	49,011	6
					0	7
<b>Average Net Rate Base</b>	<b>1,673,716</b>	<b>1,233,753</b>	<b>0</b>	<b>0</b>	<b>2,907,469</b>	
Net Operating Income	(61,134)	64,114	0	0	2,980	8
<b>Net Operating Income as a percent of Average Net Rate Base</b>	<b>-3.65%</b>	<b>5.20%</b>	<b>N/A</b>	<b>N/A</b>	<b>0.10%</b>	

## IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

NONE

**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	36,838	13,659	0	0	50,497	1
<b>Add credits during year:</b>					0	2
<b>Deduct charges:</b>						
Miscellaneous Amortization (425)	2,167	803	0	0	2,970	3
<b>Other (specify):</b>					0	4
<b>Balance End of Year</b>	<b>34,671</b>	<b>12,856</b>	<b>0</b>	<b>0</b>	<b>47,527</b>	

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## FINANCIAL SECTION FOOTNOTES

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### Interest Accrued (Acct. 237) (Page F-18)

If Interest Accrued During Year (for other than Bonds (221)) is zero AND the Notes Payable and Miscellaneous Long-Term Debt schedule shows a Principal Amount EOY greater than zero, please explain.

The Mound City Bank loan was received 12/31/07. No interest was incurred or accrued in 2007.

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### Balance Sheet End-of-Year Account Balances (Page F-19)

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.

Acct 145 Hydrant rental receivable from general fund.  
Acct 145 Unpaid meter allocation to sewer.  
Acct 233 Prior year advance from sewer for operations.  
Acct 233 Prior year advance from sewer for operations.

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### Identification and Ownership - Contract Operations (Page iv)

#### General footnotes

The 2007 audit of the utility is substantially complete but due to SAS 103 the audit report date has not been determined.

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**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)	316,720	318,057	1
<b>Total Sales of Water</b>	<b>316,720</b>	<b>318,057</b>	
<b>Other Operating Revenues</b>			
Forfeited Discounts (470)	671	717	2
Miscellaneous Service Revenues (471)	0	0	3
Rents from Water Property (472)	1,680	1,680	4
Interdepartmental Rents (473)	0	0	5
Other Water Revenues (474)	7,435	4,281	6
<b>Total Other Operating Revenues</b>	<b>9,786</b>	<b>6,678</b>	
<b>Total Operating Revenues</b>	<b>326,506</b>	<b>324,735</b>	
<b>Operation and Maintenance Expenses</b>			
Source of Supply Expenses (600-605)	19,105	14,506	7
Pumping Expenses (620-625)	20,033	11,400	8
Water Treatment Expenses (630-635)	7,788	8,414	9
Transmission and Distribution Expenses (640-655)	130,073	17,990	10
Customer Accounts Expenses (901-904)	18,314	19,104	11
Sales Expenses (910)	0	0	12
Administrative and General Expenses (920-935)	86,439	66,509	13
<b>Total Operation and Maintenance Expenses</b>	<b>281,752</b>	<b>137,923</b>	
<b>Other Operating Expenses</b>			
Depreciation Expense (403)	58,386	56,552	14
Amortization Expense (404-407)		0	15
Taxes (408)	47,502	47,603	16
<b>Total Other Operating Expenses</b>	<b>105,888</b>	<b>104,155</b>	
<b>Total Operating Expenses</b>	<b>387,640</b>	<b>242,078</b>	
<b>NET OPERATING INCOME</b>	<b>(61,134)</b>	<b>82,657</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 (either Account 461 or Account 464).
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				1
Commercial				2
Industrial				3
<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	775	34,848	157,073	4
Commercial	80	9,645	33,602	5
Industrial	1	1,553	3,664	6
<b>Total Metered Sales to General Customers (461)</b>	<b>856</b>	<b>46,046</b>	<b>194,339</b>	
Private Fire Protection Service (462)	1		888	7
Public Fire Protection Service (463)	1		111,679	8
Other Sales to Public Authorities (464)	3	2,470	9,814	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
<b>Total Sales of Water</b>	<b>861</b>	<b>48,516</b>	<b>316,720</b>	

### SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

<b>Customer Name (a)</b>	<b>Point of Delivery (b)</b>	<b>Thousands of Gallons Sold (c)</b>	<b>Revenues (d)</b>
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NONE

### 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 (usually per rate schedule F-1 or Fd-1)	111,679	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
<b>Other (specify):</b> NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>111,679</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	671	5
<b>Other (specify):</b> NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>671</b>	
<b>Miscellaneous Service Revenues (471):</b>		
NONE		7
<b>Total Miscellaneous Service Revenues (471)</b>	<b>0</b>	
<b>Rents from Water Property (472):</b>		
RENTS	1,680	8
<b>Total Rents from Water Property (472)</b>	<b>1,680</b>	
<b>Interdepartmental Rents (473):</b>		
NONE		9
<b>Total Interdepartmental Rents (473)</b>	<b>0</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	2,625	10
<b>Other (specify):</b> MISCELLANEOUS	4,810	11
<b>Total Other Water Revenues (474)</b>	<b>7,435</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)	1,919	1,109	3
Maintenance of Water Source Plant (605)	17,186	13,397	4
<b>Total Source of Supply Expenses</b>	<b>19,105</b>	<b>14,506</b>	
<b>PUMPING EXPENSES</b>			
Operation Labor (620)	75	0	5
Fuel for Power Production (621)		0	6
Fuel or Power Purchased for Pumping (622)	19,889	11,400	7
Operation Supplies and Expenses (623)		0	8
Maintenance of Pumping Plant (625)	69	0	9
<b>Total Pumping Expenses</b>	<b>20,033</b>	<b>11,400</b>	
<b>WATER TREATMENT EXPENSES</b>			
Operation Labor (630)		0	10
Chemicals (631)	7,788	8,379	11
Operation Supplies and Expenses (632)		0	12
Maintenance of Water Treatment Plant (635)		35	13
<b>Total Water Treatment Expenses</b>	<b>7,788</b>	<b>8,414</b>	
<b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>			
Operation Labor (640)		0	14
Operation Supplies and Expenses (641)		0	15
Maintenance of Distribution Reservoirs and Standpipes (650)	114,033	0	16
Maintenance of Mains (651)	6,674	6,822	17
Maintenance of Services (652)	1,723	1,012	18
Maintenance of Meters (653)	4,799	6,389	19
Maintenance of Hydrants (654)	2,610	3,493	20
Maintenance of Other Plant (655)	234	274	21
<b>Total Transmission and Distribution Expenses</b>	<b>130,073</b>	<b>17,990</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>CUSTOMER ACCOUNTS EXPENSES</b>			
Meter Reading Labor (901)	3,373	3,036	22
Accounting and Collecting Labor (902)	12,488	13,194	23
Supplies and Expenses (903)	2,453	2,795	24
Uncollectible Accounts (904)		79	25
<b>Total Customer Accounts Expenses</b>	<b>18,314</b>	<b>19,104</b>	
<b>SALES EXPENSES</b>			
Sales Expenses (910)		0	26
<b>Total Sales Expenses</b>	<b>0</b>	<b>0</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>			
Administrative and General Salaries (920)	16,149	16,380	27
Office Supplies and Expenses (921)	6,812	5,752	28
Administrative Expenses Transferred--Credit (922)		0	29
Outside Services Employed (923)	28,668	8,651	30
Property Insurance (924)		0	31
Injuries and Damages (925)	7,193	4,907	32
Employee Pensions and Benefits (926)	21,807	20,819	33
Regulatory Commission Expenses (928)		0	34
Miscellaneous General Expenses (930)	2,102	6,223	35
Transportation Expenses (933)	3,708	3,777	36
Maintenance of General Plant (935)		0	37
<b>Total Administrative and General Expenses</b>	<b>86,439</b>	<b>66,509</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>281,752</b>	<b>137,923</b>	

### 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		44,108	44,108	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		854	830	2
<b>Net property tax equivalent</b>		<b>43,254</b>	<b>43,278</b>	
Social Security		3,904	4,036	3
PSC Remainder Assessment		344	289	4
Other (specify): NONE			0	5
<b>Total tax expense</b>		<b>47,502</b>	<b>47,603</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			Grant	Lafayette			1
<b>SUMMARY OF TAX RATES</b>							<b>2</b>
State tax rate	mills		0.214625	0.223234			3
County tax rate	mills		4.788284	8.815151			4
Local tax rate	mills		8.877293	8.997376			5
School tax rate	mills		13.244417	13.775665			6
Voc. school tax rate	mills		2.179969	2.267414			7
Other tax rate - Local	mills		0.000000	0.000000			8
Other tax rate - Non-Local	mills		0.000000	0.000000			9
<b>Total tax rate</b>	mills		<b>29.304588</b>	<b>34.078840</b>			<b>10</b>
Less: state credit	mills		2.017047	2.129165			11
<b>Net tax rate</b>	mills		<b>27.287541</b>	<b>31.949675</b>			<b>12</b>
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							<b>13</b>
<b>Local Tax Rate</b>	mills		<b>8.877293</b>	<b>8.997376</b>			<b>14</b>
<b>Combined School Tax Rate</b>	mills		<b>15.424386</b>	<b>16.043079</b>			<b>15</b>
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>	<b>0.000000</b>			<b>16</b>
<b>Total Local &amp; School Tax</b>	mills		<b>24.301679</b>	<b>25.040455</b>			<b>17</b>
<b>Total Tax Rate</b>	mills		<b>29.304588</b>	<b>34.078840</b>			<b>18</b>
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.829279</b>	<b>0.734780</b>			<b>19</b>
<b>Total tax net of state credit</b>	mills		<b>27.287541</b>	<b>31.949675</b>			<b>20</b>
<b>Net Local and School Tax Rate</b>	mills		<b>22.628984</b>	<b>23.475987</b>			<b>21</b>
Utility Plant, Jan. 1	\$	2,674,192	2,334,418	339,774			22
Materials & Supplies	\$	5,162	4,614	548			23
<b>Subtotal</b>	\$	<b>2,679,354</b>	<b>2,339,032</b>	<b>340,322</b>			<b>24</b>
Less: Plant Outside Limits	\$	0	0	0			25
<b>Taxable Assets</b>	\$	<b>2,679,354</b>	<b>2,339,032</b>	<b>340,322</b>			<b>26</b>
Assessment Ratio	dec.		0.791554	0.760215			27
<b>Assessed Value</b>	\$	<b>2,110,188</b>	<b>1,851,470</b>	<b>258,718</b>			<b>28</b>
<b>Net Local &amp; School Rate</b>	mills		<b>22.628984</b>	<b>23.475987</b>			<b>29</b>
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>47,971</b>	<b>41,897</b>	<b>6,074</b>			<b>30</b>
Tax Equivalent per 1994 PSC Report	\$	44,108					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$	44,108					32
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>44,108</b>					<b>34</b>

## 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 \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 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)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	547		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	732,828		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
<b>Total Source of Supply Plant</b>	<b>733,375</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	170,030		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	1,803		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	57,948		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
<b>Total Pumping Plant</b>	<b>229,781</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	3,528		22
Water Treatment Equipment (332)	12,986		23
<b>Total Water Treatment Plant</b>	<b>16,514</b>	<b>0</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Utility or Municipality--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>INTANGIBLE PLANT</b>				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>				
Land and Land Rights (310)			547	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			732,828	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>733,375</b>	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			170,030	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			1,803	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			57,948	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>229,781</b>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			3,528	22
Water Treatment Equipment (332)			12,986	23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>16,514</b>	

## 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 \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 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)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	492		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	216,370		26
Transmission and Distribution Mains (343)	901,398	15,743	27
Fire Mains (344)	0		28
Services (345)	156,279	6,670	29
Meters (346)	93,553	2,793	30
Hydrants (348)	57,721	3,311	31
Other Transmission and Distribution Plant (349)	510		32
<b>Total Transmission and Distribution Plant</b>	<b>1,426,323</b>	<b>28,517</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	9,604		35
Computer Equipment (391.1)	2,674		36
Transportation Equipment (392)	300		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	8,831		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	24,678		41
Communication Equipment (397)	731		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
<b>Total General Plant</b>	<b>46,818</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>2,452,811</b>	<b>28,517</b>	
Common Utility Plant Allocated to Water Department	0		46
<b>Total utility plant in service</b>	<b>2,452,811</b>	<b>28,517</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Utility or Municipality--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)			492 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			216,370 26
Transmission and Distribution Mains (343)	3,550		913,591 27
Fire Mains (344)			0 28
Services (345)	430		162,519 29
Meters (346)	880		95,466 30
Hydrants (348)			61,032 31
Other Transmission and Distribution Plant (349)			510 32
<b>Total Transmission and Distribution Plant</b>	<b>4,860</b>	<b>0</b>	<b>1,449,980</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			9,604 35
Computer Equipment (391.1)			2,674 36
Transportation Equipment (392)			300 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			8,831 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			24,678 41
Communication Equipment (397)			731 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>46,818</b>
<b>Total utility plant in service directly assignable</b>	<b>4,860</b>	<b>0</b>	<b>2,476,468</b>
Common Utility Plant Allocated to Water Department			0 46
<b>Total utility plant in service</b>	<b>4,860</b>	<b>0</b>	<b>2,476,468</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 \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 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)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	0		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	0		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	0		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	0		23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Contributions--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>INTANGIBLE PLANT</b>			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Collecting and Impounding Reservoirs (312)			0 6
Lake, River and Other Intakes (313)			0 7
Wells and Springs (314)			0 8
Infiltration Galleries and Tunnels (315)			0 9
Supply Mains (316)			0 10
Other Water Source Plant (317)			0 11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>PUMPING PLANT</b>			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			0 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			0 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			0 20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			0 23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>0</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 \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 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)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	0		26
Transmission and Distribution Mains (343)	181,912		27
Fire Mains (344)	0		28
Services (345)	25,130	5,533	29
Meters (346)	0		30
Hydrants (348)	14,339		31
Other Transmission and Distribution Plant (349)	0		32
<b>Total Transmission and Distribution Plant</b>	<b>221,381</b>	<b>5,533</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	0		35
Computer Equipment (391.1)	0		36
Transportation Equipment (392)	0		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	0		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	0		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>221,381</b>	<b>5,533</b>	
Common Utility Plant Allocated to Water Department	0		46
<b>Total utility plant in service</b>	<b>221,381</b>	<b>5,533</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Contributions--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			0 26
Transmission and Distribution Mains (343)			181,912 27
Fire Mains (344)			0 28
Services (345)			30,663 29
Meters (346)			0 30
Hydrants (348)			14,339 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>0</b>	<b>0</b>	<b>226,914</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			0 35
Computer Equipment (391.1)			0 36
Transportation Equipment (392)			0 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			0 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			0 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total utility plant in service directly assignable</b>	<b>0</b>	<b>0</b>	<b>226,914</b>
Common Utility Plant Allocated to Water Department			0 46
<b>Total utility plant in service</b>	<b>0</b>	<b>0</b>	<b>226,914</b>

## SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER 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.

<b>Sources of Water Supply</b>					
<b>Month</b>	<b>Purchased Water Gallons (000's)</b>	<b>Surface Water Gallons (000's)</b>	<b>Ground Water Gallons (000's)</b>	<b>Total Gallons All Methods (000's)</b>	
<b>(a)</b>	<b>(b)</b>	<b>(c)</b>	<b>(d)</b>	<b>(e)</b>	
January			4,288	<b>4,288</b>	1
February			3,767	<b>3,767</b>	2
March			4,308	<b>4,308</b>	3
April			4,559	<b>4,559</b>	4
May			5,234	<b>5,234</b>	5
June			18,271	<b>18,271</b>	6
July			17,975	<b>17,975</b>	7
August			7,835	<b>7,835</b>	8
September			4,486	<b>4,486</b>	9
October			4,478	<b>4,478</b>	10
November			3,952	<b>3,952</b>	11
December			4,051	<b>4,051</b>	12
<b>Total annual pumpage</b>	<b>0</b>	<b>0</b>	<b>83,204</b>	<b>83,204</b>	
Less: Water sold				48,516	13
Volume pumped but not sold				<b>34,688</b>	14
Volume sold as a percent of volume pumped				<b>58%</b>	15
Volume used for water production, water quality and system maintenance				28,030	16
Volume related to equipment/system malfunction					17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				<b>28,030</b>	19
Volume pumped but unaccounted for				<b>6,658</b>	20
Percent of water lost				<b>8%</b>	21
If more than 25%, indicate causes:					22
If more than 25%, state what action has been taken to reduce water loss:					23
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				738	24
Date of maximum: 6/6/2007					25
Cause of maximum:					26
WATER TOWER MAINTENANCE					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				112	27
Date of minimum: 3/23/2007					28
Total KWH used for pumping for the year				208,136	29
If water is purchased: Vendor Name:					30
Point of Delivery:					31

### 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)	
CUBA CITY	2	1,467	16	1,022,400	Yes	<b>1</b>
CUBA CITY	3	1,610	24	936,000	Yes	<b>2</b>

## 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	NORTH WELL #1	NORTH WELL #2	WELL #3	1
Location	513 NORTH RANDOLPH	513 NORTH RANDOLPH	SCHOOL ST/TROY ST	2
Purpose	B	P	P	3
Destination	D	R	D	4
Pump Manufacturer	PEERLESS	SIMMONS	SIMMONS	5
Year Installed	1995	1995	1993	6
Type	VERTICAL TURBINE	CENTRIFUGAL	VERTICAL TURBINE	7
Actual Capacity (gpm)	510	710	650	8
Pump Motor or Standby Engine Mfr	G.E.	PREMIUM EFF	G.E.	9 10
Year Installed	1995	1995	1993	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	25	50	100	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				22 23
Year Installed				24
Type				25
Horsepower				26

## 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	NORTH WELL	WATER TOWER	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>			<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	ET	3
Year constructed	1995	1978	4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	5
Elevation difference in feet (See Headnote 3.)	0	135	6
Total capacity in gallons (actual)	100,000	300,000	7
<b>WATER TREATMENT PLANT</b>			<b>8</b>
Disinfection, type of equipment (gas, liquid, powder, other)	GAS		9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		10
Filters, type (gravity, pressure, other, none)	PRESSURE		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.0000		12
Is a corrosion control chemical used (yes, no)?	Y		13
Is water fluoridated (yes, no)?	Y		14

### WATER MAINS

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

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	6.000	16,341	0	500	0	15,841	1
P	D	6.000	17,347	500	0	0	17,847	2
M	D	8.000	13,594	0	0	0	13,594	3
P	D	8.000	22,662	0	0	0	22,662	4
P	D	10.000	1,892	0	0	0	1,892	5
P	D	12.000	2,713	0	0	0	2,713	6
<b>Total Within Municipality</b>			<b>74,549</b>	<b>500</b>	<b>500</b>	<b>0</b>	<b>74,549</b>	
<b>Total Utility</b>			<b>74,549</b>	<b>500</b>	<b>500</b>	<b>0</b>	<b>74,549</b>	

### 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	871	0	5	0	866	25	1
M	1.000	96	7	0	0	103	56	2
M	2.000	14	0	0	0	14		3
P	4.000	3	3	0	0	6		4
M	4.000	1	0	0	0	1		5
<b>Total Utility</b>		<b>985</b>	<b>10</b>	<b>5</b>	<b>0</b>	<b>990</b>	<b>81</b>	

### 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.

#### 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)	
0.750	859	24	20	0	<b>863</b>	71	1
1.000	25	2	0	0	<b>27</b>	8	2
1.500	6	0	0	0	<b>6</b>	2	3
2.000	13	0	0	0	<b>13</b>	6	4
3.000	3	0	0	0	<b>3</b>	3	5
4.000	0	0	0	0	<b>0</b>	0	6
8.000	2	0	0	0	<b>2</b>	2	7
<b>Total:</b>	<b>908</b>	<b>26</b>	<b>20</b>	<b>0</b>	<b>914</b>	<b>92</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)	
0.750	772	62	0	2	0	27	<b>863</b>	1
1.000	12	10	0	3	0	2	<b>27</b>	2
1.500	1	3	1	1	0	0	<b>6</b>	3
2.000	0	10	2	1	0	0	<b>13</b>	4
3.000	0	1	0	2	0	0	<b>3</b>	5
4.000	0	0	0	0	0	0	<b>0</b>	6
8.000	0	0	0	2	0	0	<b>2</b>	7
<b>Total:</b>	<b>785</b>	<b>86</b>	<b>3</b>	<b>11</b>	<b>0</b>	<b>29</b>	<b>914</b>	

### 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	116	1			117	2
<b>Total Fire Hydrants</b>	<b>116</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>117</b>	
<b>Flushing Hydrants</b>						
	0				0	3
<b>Total Flushing Hydrants</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</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:	117
Number of distribution system valves end of year:	283
Number of distribution valves operated during year:	64

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## WATER OPERATING SECTION FOOTNOTES

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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.

Acct 622 Increase in utility costs.

Acct 650 Painting of water tower.

Acct 923 Engineering firm hired for consulting on water tower painting.

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### Property Tax Equivalent (Water) - Part 2 (Page W-07)

If Lower Tax Equivalent authorized by municipality is greater than or equal to zero, please explain.

City authorized 1994 tax equivalent for current year.

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### Water Mains (Page W-17)

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

All additions to mains financed by the utility.

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### Water Services (Page W-18)

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

Five services financed by the developer and five financed by the utility.

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### Meters (Page W-19)

#### General footnotes

The utility is following DNR requirements of testing distribution valves once every three years.

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

Utility program is to replace meters every 20 years. Combination of 2006 and 2007 replacements keeps the utility on 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.

No. There are 3 - 8" meters at all wells. 2 @ well #1 and 1 @ well #2. The meteres measure water pumped through the system and are not used for billing purposes.

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**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)	1,460,993	1,322,942	1
<b>Total Sales of Electricity</b>	<b>1,460,993</b>	<b>1,322,942</b>	
<b>Other Operating Revenues</b>			
Forfeited Discounts (450)	3,632	4,899	2
Miscellaneous Service Revenues (451)	0	0	3
Sales of Water and Water Power (453)	0	0	4
Rent from Electric Property (454)	0	0	5
Interdepartmental Rents (455)	0	0	6
Other Electric Revenues (456)	30,710	20,047	7
Amortization of Construction Grants (457)	0	0	8
<b>Total Other Operating Revenues</b>	<b>34,342</b>	<b>24,946</b>	
<b>Total Operating Revenues</b>	<b>1,495,335</b>	<b>1,347,888</b>	
<b>Operation and Maintenance Expenses</b>			
Power Production Expenses (500-546)	1,042,191	929,416	9
Transmission Expenses (550-553)	0	0	10
Distribution Expenses (560-576)	73,173	77,255	11
Customer Accounts Expenses (901-904)	18,182	18,651	12
Sales Expenses (910)	0	0	13
Administrative and General Expenses (920-935)	97,524	134,156	14
<b>Total Operation and Maintenance Expenses</b>	<b>1,231,070</b>	<b>1,159,478</b>	
<b>Other Expenses</b>			
Depreciation Expense (403)	140,671	138,623	15
Amortization Expense (404-407)		0	16
Taxes (408)	59,480	59,550	17
<b>Total Other Expenses</b>	<b>200,151</b>	<b>198,173</b>	
<b>Total Operating Expenses</b>	<b>1,431,221</b>	<b>1,357,651</b>	
<b>NET OPERATING INCOME</b>	<b>64,114</b>	<b>(9,763)</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 \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.

Particulars (a)	Amount (b)	
<b>Forfeited Discounts (450):</b>		
Customer late payment charges	3,632	1
<b>Other (specify):</b>		
NONE		2
<b>Total Forfeited Discounts (450)</b>	<b>3,632</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>		
NONE		5
<b>Total Rent from Electric Property (454)</b>	<b>0</b>	
<b>Interdepartmental Rents (455):</b>		
NONE		6
<b>Total Interdepartmental Rents (455)</b>	<b>0</b>	
<b>Other Electric Revenues (456):</b>		
MISCELLANEOUS	13,912	7
PUBLIC BENEFITS CHARGE	16,798	8
<b>Total Other Electric Revenues (456)</b>	<b>30,710</b>	
<b>Amortization of Construction Grants (457):</b>		
NONE		9
<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)	1,042,191	929,416	15
Other Expenses (546)	0		16
<b>Total Other Power Supply Expenses</b>	<b>1,042,191</b>	<b>929,416</b>	
<b>Total Power Production Expenses</b>	<b>1,042,191</b>	<b>929,416</b>	
<b>TRANSMISSION EXPENSES</b>			
Operation Supervision and Labor (550)	0		17
Operation Supplies and Expenses (551)	0		18

## 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>TRANSMISSION EXPENSES</b>			
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)		324	20
Line and Station Labor (561)	404	2,618	21
Line and Station Supplies and Expenses (562)	0	0	22
Street Lighting and Signal System Expenses (565)		0	23
Meter Expenses (566)		0	24
Customer Installations Expenses (567)		0	25
Miscellaneous Distribution Expenses (569)		0	26
Maintenance of Structures and Equipment (571)	1,748	3,931	27
Maintenance of Lines (572)	57,475	57,788	28
Maintenance of Line Transformers (573)	5,065	3,568	29
Maintenance of Street Lighting and Signal Systems (574)	6,331	8,320	30
Maintenance of Meters (575)	1,482	395	31
Maintenance of Miscellaneous Distribution Plant (576)	668	311	32
<b>Total Distribution Expenses</b>	<b>73,173</b>	<b>77,255</b>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>			
Meter Reading Labor (901)	3,658	3,399	33
Accounting and Collecting Labor (902)	12,033	11,664	34
Supplies and Expenses (903)	2,491	1,094	35
Uncollectible Accounts (904)	0	2,494	36
<b>Total Customer Accounts Expenses</b>	<b>18,182</b>	<b>18,651</b>	
<b>SALES EXPENSES</b>			
Sales Expenses (910)		0	37
<b>Total Sales Expenses</b>	<b>0</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.

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>			
Administrative and General Salaries (920)	20,172	25,038	<b>38</b>
Office Supplies and Expenses (921)	7,598	7,904	<b>39</b>
Administrative Expenses Transferred -- Credit (922)		0	<b>40</b>
Outside Services Employed (923)	4,377	12,139	<b>41</b>
Property Insurance (924)		0	<b>42</b>
Injuries and Damages (925)	6,628	7,012	<b>43</b>
Employee Pensions and Benefits (926)	32,450	32,055	<b>44</b>
Regulatory Commission Expenses (928)		0	<b>45</b>
Miscellaneous General Expenses (930)	16,864	38,438	<b>46</b>
Transportation Expenses (933)	9,435	11,570	<b>47</b>
Maintenance of General Plant (935)		0	<b>48</b>
<b>Total Administrative and General Expenses</b>	<b>97,524</b>	<b>134,156</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>1,231,070</b>	<b>1,159,478</b>	

**TAXES (ACCT. 408 - ELECTRIC)**

When allocation of taxes is made between departments, explain method used.

Description of Tax (a)	Method Used to Allocate Between Departments (b)	This Year (c)	Last Year (d)	
Property Tax Equivalent		51,816	51,816	1
Social Security		6,235	6,518	2
Wisconsin Gross Receipts Tax			0	3
PSC Remainder Assessment		1,429	1,216	4
Other (specify): NONE			0	5
<b>Total tax expense</b>		<b>59,480</b>	<b>59,550</b>	

### PROPERTY TAX EQUIVALENT (ELECTRIC)

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

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Grant	Lafayette			1
<b>SUMMARY OF TAX RATES</b>							2
State tax rate	mills		0.214625	0.223234			3
County tax rate	mills		4.788284	8.815151			4
Local tax rate	mills		8.877293	8.997376			5
School tax rate	mills		13.244417	13.775665			6
Voc. school tax rate	mills		2.179969	2.267414			7
Other tax rate - Local	mills		0.000000	0.000000			8
Other tax rate - Non-Local	mills		0.000000	0.000000			9
<b>Total tax rate</b>	mills		<b>29.304588</b>	<b>34.078840</b>			10
Less: state credit	mills		2.017047	2.129165			11
<b>Net tax rate</b>	mills		<b>27.287541</b>	<b>31.949675</b>			12
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							13
<b>Local Tax Rate</b>	mills		<b>8.877293</b>	<b>8.997376</b>			14
<b>Combined School Tax Rate</b>	mills		<b>15.424386</b>	<b>16.043079</b>			15
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>	<b>0.000000</b>			16
<b>Total Local &amp; School Tax</b>	mills		<b>24.301679</b>	<b>25.040455</b>			17
<b>Total Tax Rate</b>	mills		<b>29.304588</b>	<b>34.078840</b>			18
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.829279</b>	<b>0.734780</b>			19
<b>Total tax net of state credit</b>	mills		<b>27.287541</b>	<b>31.949675</b>			20
<b>Net Local and School Tax Rate</b>	mills		<b>22.628984</b>	<b>23.475987</b>			21
Utility Plant, Jan. 1	\$	3,004,971	2,771,734	233,237			22
Materials & Supplies	\$	106,037	94,797	11,240			23
<b>Subtotal</b>	\$	<b>3,111,008</b>	<b>2,866,531</b>	<b>244,477</b>			24
Less: Plant Outside Limits	\$	0	0	0			25
<b>Taxable Assets</b>	\$	<b>3,111,008</b>	<b>2,866,531</b>	<b>244,477</b>			26
Assessment Ratio	dec.		0.791554	0.760215			27
<b>Assessed Value</b>	\$	<b>2,454,869</b>	<b>2,269,014</b>	<b>185,855</b>			28
<b>Net Local &amp; School Rate</b>	mills		<b>22.628984</b>	<b>23.475987</b>			29
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>55,709</b>	<b>51,345</b>	<b>4,363</b>			30
Tax Equivalent per 1994 PSC Report	\$	51,816					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$	51,816					32
<b>Tax equiv. for current year (see note 5)</b>	\$	<b>51,816</b>					33
							34

**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 \$50,000. 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)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>STEAM PRODUCTION PLANT</b>			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Boiler Plant Equipment (312)	0		6
Engines and Engine Driven Generators (313)	0		7
Turbogenerator Units (314)	0		8
Accessory Electric Equipment (315)	0		9
Miscellaneous Power Plant Equipment (316)	0		10
<b>Total Steam Production Plant</b>	<b>0</b>	<b>0</b>	
<b>HYDRAULIC PRODUCTION PLANT</b>			
Land and Land Rights (330)	0		11
Structures and Improvements (331)	0		12
Reservoirs, Dams and Waterways (332)	0		13
Water Wheels, Turbines and Generators (333)	0		14
Accessory Electric Equipment (334)	0		15
Miscellaneous Power Plant Equipment (335)	0		16
Roads, Railroads and Bridges (336)	0		17
<b>Total Hydraulic Production Plant</b>	<b>0</b>	<b>0</b>	
<b>OTHER PRODUCTION PLANT</b>			
Land and Land Rights (340)	0		18
Structures and Improvements (341)	0		19
Fuel Holders, Producers and Accessories (342)	0		20
Prime Movers (343)	0		21
Generators (344)	0		22
Accessory Electric Equipment (345)	0		23
Miscellaneous Power Plant Equipment (346)	0		24
<b>Total Other Production Plant</b>	<b>0</b>	<b>0</b>	

**ELECTRIC UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Utility or Municipality--**

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

## 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 \$50,000. 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)	
<b>TRANSMISSION PLANT</b>			
Land and Land Rights (350)	0		25
Structures and Improvements (352)	0		26
Station Equipment (353)	0		27
Towers and Fixtures (354)	0		28
Poles and Fixtures (355)	0		29
Overhead Conductors and Devices (356)	0		30
Underground Conduit (357)	0		31
Underground Conductors and Devices (358)	0		32
Roads and Trails (359)	0		33
<b>Total Transmission Plant</b>	<b>0</b>	<b>0</b>	
<b>DISTRIBUTION PLANT</b>			
Land and Land Rights (360)	1,658		34
Structures and Improvements (361)	2,204		35
Station Equipment (362)	770,355		36
Storage Battery Equipment (363)	0		37
Poles, Towers and Fixtures (364)	78,375		38
Overhead Conductors and Devices (365)	163,696		39
Underground Conduit (366)	0		40
Underground Conductors and Devices (367)	788,957	19,037	41
Line Transformers (368)	573,785	14,045	42
Services (369)	134,482	3,447	43
Meters (370)	80,679	6,900	44
Installations on Customers' Premises (371)	0		45
Leased Property on Customers' Premises (372)	0		46
Street Lighting and Signal Systems (373)	95,601	1,872	47
<b>Total Distribution Plant</b>	<b>2,689,792</b>	<b>45,301</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	967		48
Structures and Improvements (390)	14,632		49
Office Furniture and Equipment (391)	14,807		50
Computer Equipment (391.1)	2,675		51
Transportation Equipment (392)	155,041		52
Stores Equipment (393)	0		53
Tools, Shop and Garage Equipment (394)	19,705		54

**ELECTRIC UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Utility or Municipality--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TRANSMISSION PLANT</b>			
Land and Land Rights (350)			0 25
Structures and Improvements (352)			0 26
Station Equipment (353)			0 27
Towers and Fixtures (354)			0 28
Poles and Fixtures (355)			0 29
Overhead Conductors and Devices (356)			0 30
Underground Conduit (357)			0 31
Underground Conductors and Devices (358)			0 32
Roads and Trails (359)			0 33
<b>Total Transmission Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>DISTRIBUTION PLANT</b>			
Land and Land Rights (360)			1,658 34
Structures and Improvements (361)			2,204 35
Station Equipment (362)			770,355 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)	858		77,517 38
Overhead Conductors and Devices (365)	3,180		160,516 39
Underground Conduit (366)			0 40
Underground Conductors and Devices (367)			807,994 41
Line Transformers (368)	675		587,155 42
Services (369)			137,929 43
Meters (370)	2,425		85,154 44
Installations on Customers' Premises (371)			0 45
Leased Property on Customers' Premises (372)			0 46
Street Lighting and Signal Systems (373)	205		97,268 47
<b>Total Distribution Plant</b>	<b>7,343</b>	<b>0</b>	<b>2,727,750</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			967 48
Structures and Improvements (390)			14,632 49
Office Furniture and Equipment (391)			14,807 50
Computer Equipment (391.1)			2,675 51
Transportation Equipment (392)			155,041 52
Stores Equipment (393)			0 53
Tools, Shop and Garage Equipment (394)			19,705 54

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
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3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. 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)	
<b>GENERAL PLANT</b>			
Laboratory Equipment (395)	270		55
Power Operated Equipment (396)	37,188		56
Communication Equipment (397)	1,429		57
Miscellaneous Equipment (398)	7,475		58
Other Tangible Property (399)	0		59
<b>Total General Plant</b>	<b>254,189</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>2,943,981</b>	<b>45,301</b>	
Common Utility Plant Allocated to Electric Department	0		60
<b>Total utility plant in service</b>	<b>2,943,981</b>	<b>45,301</b>	

**ELECTRIC UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Utility or Municipality--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>GENERAL PLANT</b>			
Laboratory Equipment (395)			270 55
Power Operated Equipment (396)			37,188 56
Communication Equipment (397)			1,429 57
Miscellaneous Equipment (398)			7,475 58
Other Tangible Property (399)			0 59
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>254,189</b>
<b>Total utility plant in service directly assignable</b>	<b>7,343</b>	<b>0</b>	<b>2,981,939</b>
Common Utility Plant Allocated to Electric Department			0 60
<b>Total utility plant in service</b>	<b>7,343</b>	<b>0</b>	<b>2,981,939</b>

## ELECTRIC UTILITY PLANT IN SERVICE

### --Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. 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)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>STEAM PRODUCTION PLANT</b>			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Boiler Plant Equipment (312)	0		6
Engines and Engine Driven Generators (313)	0		7
Turbogenerator Units (314)	0		8
Accessory Electric Equipment (315)	0		9
Miscellaneous Power Plant Equipment (316)	0		10
<b>Total Steam Production Plant</b>	<b>0</b>	<b>0</b>	
<b>HYDRAULIC PRODUCTION PLANT</b>			
Land and Land Rights (330)	0		11
Structures and Improvements (331)	0		12
Reservoirs, Dams and Waterways (332)	0		13
Water Wheels, Turbines and Generators (333)	0		14
Accessory Electric Equipment (334)	0		15
Miscellaneous Power Plant Equipment (335)	0		16
Roads, Railroads and Bridges (336)	0		17
<b>Total Hydraulic Production Plant</b>	<b>0</b>	<b>0</b>	
<b>OTHER PRODUCTION PLANT</b>			
Land and Land Rights (340)	0		18
Structures and Improvements (341)	0		19
Fuel Holders, Producers and Accessories (342)	0		20
Prime Movers (343)	0		21
Generators (344)	0		22
Accessory Electric Equipment (345)	0		23
Miscellaneous Power Plant Equipment (346)	0		24
<b>Total Other Production Plant</b>	<b>0</b>	<b>0</b>	

**ELECTRIC UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Contributions--**

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

## 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)
<b>TRANSMISSION PLANT</b>		
Land and Land Rights (350)	0	25
Structures and Improvements (352)	0	26
Station Equipment (353)	0	27
Towers and Fixtures (354)	0	28
Poles and Fixtures (355)	0	29
Overhead Conductors and Devices (356)	0	30
Underground Conduit (357)	0	31
Underground Conductors and Devices (358)	0	32
Roads and Trails (359)	0	33
<b>Total Transmission Plant</b>	<b>0</b>	<b>0</b>
<b>DISTRIBUTION PLANT</b>		
Land and Land Rights (360)	0	34
Structures and Improvements (361)	0	35
Station Equipment (362)	0	36
Storage Battery Equipment (363)	0	37
Poles, Towers and Fixtures (364)	4,393	38
Overhead Conductors and Devices (365)	8,399	39
Underground Conduit (366)	0	40
Underground Conductors and Devices (367)	36,529	41
Line Transformers (368)	0	42
Services (369)	6,455	43
Meters (370)	0	44
Installations on Customers' Premises (371)	0	45
Leased Property on Customers' Premises (372)	0	46
Street Lighting and Signal Systems (373)	5,214	47
<b>Total Distribution Plant</b>	<b>60,990</b>	<b>0</b>
<b>GENERAL PLANT</b>		
Land and Land Rights (389)	0	48
Structures and Improvements (390)	0	49
Office Furniture and Equipment (391)	0	50
Computer Equipment (391.1)	0	51
Transportation Equipment (392)	0	52
Stores Equipment (393)	0	53
Tools, Shop and Garage Equipment (394)	0	54

**ELECTRIC UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Contributions--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TRANSMISSION PLANT</b>			
Land and Land Rights (350)			0 25
Structures and Improvements (352)			0 26
Station Equipment (353)			0 27
Towers and Fixtures (354)			0 28
Poles and Fixtures (355)			0 29
Overhead Conductors and Devices (356)			0 30
Underground Conduit (357)			0 31
Underground Conductors and Devices (358)			0 32
Roads and Trails (359)			0 33
<b>Total Transmission Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>DISTRIBUTION PLANT</b>			
Land and Land Rights (360)			0 34
Structures and Improvements (361)			0 35
Station Equipment (362)			0 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)			4,393 38
Overhead Conductors and Devices (365)			8,399 39
Underground Conduit (366)			0 40
Underground Conductors and Devices (367)			36,529 41
Line Transformers (368)			0 42
Services (369)			6,455 43
Meters (370)			0 44
Installations on Customers' Premises (371)			0 45
Leased Property on Customers' Premises (372)			0 46
Street Lighting and Signal Systems (373)			5,214 47
<b>Total Distribution Plant</b>	<b>0</b>	<b>0</b>	<b>60,990</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			0 48
Structures and Improvements (390)			0 49
Office Furniture and Equipment (391)			0 50
Computer Equipment (391.1)			0 51
Transportation Equipment (392)			0 52
Stores Equipment (393)			0 53
Tools, Shop and Garage Equipment (394)			0 54

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. 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)
<b>GENERAL PLANT</b>		
Laboratory Equipment (395)	0	55
Power Operated Equipment (396)	0	56
Communication Equipment (397)	0	57
Miscellaneous Equipment (398)	0	58
Other Tangible Property (399)	0	59
<b>Total General Plant</b>	<b>0</b>	<b>0</b>
<b>Total utility plant in service directly assignable</b>	<b>60,990</b>	<b>0</b>
Common Utility Plant Allocated to Electric Department	0	60
<b>Total utility plant in service</b>	<b>60,990</b>	<b>0</b>

**ELECTRIC UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Contributions--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>GENERAL PLANT</b>			
Laboratory Equipment (395)			0 55
Power Operated Equipment (396)			0 56
Communication Equipment (397)			0 57
Miscellaneous Equipment (398)			0 58
Other Tangible Property (399)			0 59
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total utility plant in service directly assignable</b>	<b>0</b>	<b>0</b>	<b>60,990</b>
Common Utility Plant Allocated to Electric Department			0 60
<b>Total utility plant in service</b>	<b>0</b>	<b>0</b>	<b>60,990</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)	4				4	1
7.2/12.5 kV (12kV)					0	2
14.4/24.9 kV (25kV)					0	3
<b>Other:</b>						
NONE					0	4
<b>Underground Lines</b>						
2.4/4.16 kV (4kV)	17				17	5
7.2/12.5 kV (12kV)					0	6
14.4/24.9 kV (25kV)					0	7
<b>Other:</b>						
NONE					0	8
<b>Primary Distribution System Voltage(s) -- Rural</b>						
<b>Pole Lines</b>						
2.4/4.16 kV (4kV)					0	9
7.2/12.5 kV (12kV)					0	10
14.4/24.9 kV (25kV)					0	11
<b>Other:</b>						
NONE					0	12
<b>Underground Lines</b>						
2.4/4.16 kV (4kV)					0	13
7.2/12.5 kV (12kV)					0	14
14.4/24.9 kV (25kV)					0	15
<b>Other:</b>						
NONE					0	16
<b>Transmission System</b>						
<b>Pole Lines</b>						
34.5 kV					0	17
69 kV					0	18
115 kV					0	19
138 kV					0	20
<b>Other:</b>						
NONE					0	21
<b>Underground Lines</b>						
34.5 kV					0	22
69 kV					0	23
115 kV					0	24
138 kV					0	25
<b>Other:</b>						
NONE					0	26

### RURAL LINE CUSTOMERS

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

Particulars (a)	Amount (b)
Customers added on rural lines during year:	1
Farm Customers	2
Nonfarm Customers	3
<b>Total</b>	<b>0 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 9</b>
Customers served at other than rural rates:	10
Farm	11
Nonfarm	12
<b>Total</b>	<b>0 13</b>
<b>Total customers on rural lines at end of year</b>	<b>0 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	2,627	Wednesday	01/31/2007	08:00	1,455	1
February	02	2,709	Tuesday	02/06/2007	19:00	1,386	2
March	03	2,412	Thursday	03/01/2007	17:00	1,326	3
April	04	2,327	Wednesday	04/04/2007	08:00	1,225	4
May	05	2,596	Tuesday	05/29/2007	12:00	1,260	5
June	06	3,680	Tuesday	06/26/2007	17:00	1,439	6
July	07	3,595	Tuesday	07/31/2007	18:00	1,629	7
August	08	3,692	Tuesday	08/28/2007	17:00	1,686	8
September	09	4,301	Wednesday	09/05/2007	17:00	1,826	9
October	10	2,620	Monday	10/01/2007	14:00	1,314	10
November	11	2,653	Thursday	11/29/2007	18:00	1,337	11
December	12	3,027	Monday	12/17/2007	18:00	1,572	12
<b>Total</b>		<b>36,239</b>				<b>17,455</b>	

**System Name**

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

<b>Type of Reading</b>	<b>Supplier</b>
------------------------	-----------------

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>	<b>7</b>
Purchases	17,455	8
Interchanges:		9
In (gross)		9
Out (gross)		10
Net	<b>0</b>	11
Transmission for/by others (wheeling):		12
Received		12
Delivered		13
Net	<b>0</b>	14
<b>Total Source of Energy</b>	<b>17,455</b>	<b>15</b>
<b>Disposition of Energy</b>		
Sales to Ultimate Consumers (including interdepartmental sales)	16,280	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>	<b>23</b>
<b>Total Sold and Used</b>	<b>16,280</b>	<b>24</b>
<b>Energy Losses:</b>		
Transmission Losses (if applicable)		26
Distribution Losses	1,175	27
<b>Total Energy Losses</b>	<b>1,175</b>	<b>28</b>
<b>Loss Percentage (% Total Energy Losses of Total Source of Energy)</b>	<b>6.7316%</b>	<b>29</b>
<b>Total Disposition of Energy</b>	<b>17,455</b>	<b>30</b>

**SALES OF ELECTRICITY BY RATE SCHEDULE**

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

Type of Sales/Rate Class Title (a)	Rate Schedule (b)	Avg. No. of Customers (c)	kWh (000 Omitted) (d)	
<b>Residential Sales</b>				
GENERAL RESIDENTIAL	RG-1	919	7,579	1
WATER HEATING	RW-1	15	36	2
<b>Total Sales for Residential Sales</b>		<b>934</b>	<b>7,615</b>	
<b>Commercial &amp; Industrial</b>				
SMALL POWER	CP-1	11	3,568	3
LARGE POWER	CP-2	3	2,170	4
GENERAL SERVICE	GS-1	123	2,525	5
INTERDEPARTMENTAL	MP-1	1	208	6
WATER HEATING	RW-1	1	1	7
<b>Total Sales for Commercial &amp; Industrial</b>		<b>139</b>	<b>8,472</b>	
<b>Public Street &amp; Highway Lighting</b>				
STREET LIGHTING	MS-1	1	188	8
ATHLETIC FIELD	MS-2	1	5	9
<b>Total Sales for Public Street &amp; Highway Lighting</b>		<b>2</b>	<b>193</b>	
<b>Sales for Resale</b>				
NONE				10
<b>Total Sales for Sales for Resale</b>		<b>0</b>	<b>0</b>	
<b>TOTAL SALES FOR ELECTRICITY</b>		<b>1,075</b>	<b>16,280</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)	
		565,932	135,086	<b>701,018</b>	<b>1</b>
		2,643	579	<b>3,222</b>	<b>2</b>
<b>0</b>	<b>0</b>	<b>568,575</b>	<b>135,665</b>	<b>704,240</b>	
11,238	14,406	223,511	62,469	<b>285,980</b>	<b>3</b>
5,875	12,167	131,620	43,921	<b>175,541</b>	<b>4</b>
		179,155	46,477	<b>225,632</b>	<b>5</b>
		16,066	3,983	<b>20,049</b>	<b>6</b>
		42		<b>42</b>	<b>7</b>
<b>17,113</b>	<b>26,573</b>	<b>550,394</b>	<b>156,850</b>	<b>707,244</b>	
		44,916	3,214	<b>48,130</b>	<b>8</b>
		1,253	126	<b>1,379</b>	<b>9</b>
<b>0</b>	<b>0</b>	<b>46,169</b>	<b>3,340</b>	<b>49,509</b>	
				<b>0</b>	<b>10</b>
<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>17,113</b>	<b>26,573</b>	<b>1,165,138</b>	<b>295,855</b>	<b>1,460,993</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		WPPI		1
Point of Delivery	FERSON SUBSTATION		MONROE SUBSTATION		2
Type of Power Purchased (firm, dump, etc.)	firm		FIRM		3
Voltage at Which Delivered	69000		69000		4
Point of Metering	Jefferson Substation		Monroe Substation		5
Total of 12 Monthly Maximum Demands -- kW	23,486		15,111		6
Average load factor	<b>62.1414%</b>		<b>61.6534%</b>		7
Total Cost of Purchased Power	633,652		40,749		8
Average cost per kWh	<b>0.0595</b>		<b>0.0060</b>		9
On-Peak Hours (if applicable)	7:00 am-9:00 pm M-F		7:00am - 9:00pm M-F		10
Monthly purchases --- kWh (000):	<b>On-peak</b>	<b>Off-peak</b>	<b>On-peak</b>	<b>Off-peak</b>	11
January	452	472	251	280	12
February	389	424	262	311	13
March	385	402	254	285	14
April	351	375	236	263	15
May	378	369	254	259	16
June	412	440	289	298	17
July	446	516	319	348	18
August	514	475	367	330	19
September	562	739	232	293	20
October	415	392	250	257	21
November	398	417	248	274	22
December	408	523	273	368	23
<b>Total kWh (000)</b>	<b>5,110</b>	<b>5,544</b>	<b>3,235</b>	<b>3,566</b>	<b>24</b>
					25
					26
					27
					28
					29
					30
					31
					32
					33
					34
					35
					36
					37
					38
Monthly purchases --- kWh (000):	<b>On-peak</b>	<b>Off-peak</b>	<b>On-peak</b>	<b>Off-peak</b>	39
January					40
February					41
March					42
April					43
May					44
June					45
July					46
August					47
September					48
October					49
November					50
December					51
<b>Total kWh (000)</b>					<b>52</b>

### PRODUCTION STATISTICS TOTALS

Particulars (a)	Total (b)	Total (b)
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):		
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 (\$)		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)		53
per kWh Net Generation (\$)		54

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### PRODUCTION STATISTICS

**Particulars**  
**(a)**

**Plant**  
**(b)**

**Plant**  
**(c)**

**Plant**  
**(d)**

**Plant**  
**(e)**

---

NONE

### 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.

#### 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><u>0</u></b>
							1

### INTERNAL COMBUSTION GENERATION PLANTS

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

#### Prime Movers

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

### STEAM PRODUCTION PLANTS (cont.)

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.

<b>Turbine-Generators</b>									
Year Installed (i)	Type (j)	RPM (k)	Voltage (kV) (l)	<u>kWh Generated by Each Unit During Yr. (000's)</u>		<u>Rated Unit Capacity</u>		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>	<b>0</b>	<b>1</b>

### INTERNAL COMBUSTION GENERATION PLANTS (cont.)

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

<b>Generators</b>							
Year Installed (h)	Voltage (kV) (i)	<u>kWh Generated by Each Unit Generator During Yr. (000's)</u>		<u>Rated Unit Capacity</u>		Total Rated Plant Capacity (kW) (m)	Total Maximum Continuous Plant Capacity (kW) (n)
				kW (k)	kVA (l)		
<b>Total</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1</b>

### HYDRAULIC GENERATING PLANTS

1. In column (d), indicate type of unit--horizontal, vertical, bulb, etc.  
 2. In column (j), report operating head as indicated by manufacturer's rating of wheel horsepower.

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

### HYDRAULIC GENERATING PLANTS (cont.)

3. Capacity shown in column (q) should be based on the equipment installed and determined independently by stream flow; i.e., on the assumption of adequate stream flow.

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

### SUBSTATION EQUIPMENT

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

Particulars (a)	Utility Designation					(f)
	(b)	(c)	(d)	(e)		
Name of Substation	Jefferson	Monroe				1
Voltage--High Side	69,000	69,000				2
Voltage--Low Side	4,160	4,160				3
Num. Main Transformers in Operation	1	1				4
Total Capacity of Transformers in kVA	5,000	10,000				5
Number of Spare Transformers on Hand	0	0				6
15-Minute Maximum Demand in kW	2,972	1,603				7
Dt and Hr of Such Maximum Demand	09/05/2007 15:00	08/28/2007 19:00				8 9
Kwh Output	10,656,003	6,798,662				10

### SUBSTATION EQUIPMENT (continued)

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

### SUBSTATION EQUIPMENT (continued)

Particulars (m)	Utility Designation					(r)
	(n)	(o)	(p)	(q)		
Name of Substation						23
Voltage--High Side						24
Voltage--Low Side						25
Num. of Main Transformers in Operation						26
Capacity of Transformers in kVA						27
Number of Spare Transformers on Hand						28
15-Minute Maximum Demand in kW						29
Dt and Hr of Such Maximum Demand						30
Kwh Output						31

**ELECTRIC DISTRIBUTION METERS & LINE TRANSFORMERS**

Particulars (a)	Number of Watt-Hour Meters (b)	Line Transformers		
		Number (c)	Total Cap. (kVA) (d)	
Number first of year	1,178	260	18,876	1
Acquired during year	99	6	150	2
<b>Total</b>	<b>1,277</b>	<b>266</b>	<b>19,026</b>	<b>3</b>
Retired during year	97	8	675	4
Sales, transfers or adjustments increase (decrease)				5
<b>Number end of year</b>	<b>1,180</b>	<b>258</b>	<b>18,351</b>	<b>6</b>
<b>Number end of year accounted for as follows:</b>				7
In customers' use	1,067	243	16,529	8
In utility's use	28	7	335	9
				10
Locked meters on customers' premises				11
In stock	85	8	1,487	12
<b>Total end of year</b>	<b>1,180</b>	<b>258</b>	<b>18,351</b>	<b>13</b>

### STREET LIGHTING EQUIPMENT

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

Particulars (a)	Watts (b)	Number Each Type (c)	kWh Used Annually (d)	
<b>Street Lighting Non-Ornamental</b>				
Metal Halide/Halogen	1,000	25	2,674	1
Metal Halide/Halogen	1,500	19	2,408	2
Mercury Vapor	175	40	40,521	3
Mercury Vapor	250	2	2,026	4
Sodium Vapor	100	64	32,044	5
Sodium Vapor	400	36	46,614	6
<b>Total</b>		<b>186</b>	<b>126,287</b>	
<b>Ornamental</b>				
Mercury Vapor	175	1	1,013	7
Sodium Vapor	100	132	66,092	8
<b>Total</b>		<b>133</b>	<b>67,105</b>	
<b>Other</b>				
Other	69	3	240	9
<b>Total</b>		<b>3</b>	<b>240</b>	

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## ELECTRIC OPERATING SECTION FOOTNOTES

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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.

Acct 545 Increase in cost of purchased power.

Acct 923 Prior year includes legal fees associated with formation of union that were not incurred in the current year.

Acct 930 Prior year includes payment for conservation projects. Less was paid in current year.

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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.

There are no customers outside the municipal boundary.

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### Property Tax Equivalent (Electric) - Part 2 (Page E-05)

If Lower Tax Equivalent authorized by municipality is greater than or equal to zero, please explain.

The City authorized the 2004 tax equivalent amount for the current year.

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