



3014 (02-02-05)

ANNUAL REPORT

OF

Name: MUSCODA LIGHT AND WATER UTILITY

Principal Office: 206 NORTH WISCONSIN AVENUE
MUSCODA, WI 53573-0206

For the Year Ended: DECEMBER 31, 2007

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

Exact Utility Name: MUSCODA LIGHT AND WATER UTILITY

Utility Address: 206 NORTH WISCONSIN AVENUE
MUSCODA, WI 53573-0206

When was utility organized? 1/1/1907

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: TROY WARDELL

Title: SUPERINTENDENT

Office Address:

109 NORTH SECOND STREET
MUSCODA, WI 53573-0206

Telephone: (608) 739 - 3390

Fax Number: (608) 739 - 3183

E-mail Address:

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

Name: JOHN E VIG, CPA

Title: MANAGING MEMBER

Office Address: VIG & ASSOCIATES

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

Telephone: (608) 637 - 2082

Fax Number: (608) 637 - 3021

E-mail Address: jackv@frontiernet.net

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

Name: ANTHONY BROADBENT

Title: PRESIDENT

Office Address:

P.O. BOX 206
MUSCODA, WI 53573

Telephone: (608) 739 - 3182

Fax Number: (608) 739 - 3183

E-mail Address:

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

IDENTIFICATION AND OWNERSHIP

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

Name: JOHN E VIG, CPA

Title: MANAGING MEMBER

Office Address: VIG & ASSOCIATES
1315 BAD AXE COURT
P.O. BOX 271
VIROQUA, WI 54665

Telephone: (608) 637 - 2082

Fax Number: (608) 637 - 3021

E-mail Address: jackv@frontiernet.net

Date of most recent audit report:

Period covered by most recent audit: YEAR ENDED DECEMBER 31, 2007

Names and titles of utility management including manager or superintendent:

Name: CINDA JOHNSON

Title: VILLAGE ADMINISTRATOR

Office Address:
P.O. BOX 206
MUSCODA, WI 53573-0206

Telephone: (608) 739 - 3182

Fax Number: (608) 739 - 3183

E-mail Address:

Name of utility commission/committee: MUSCODA LIGHT AND WATER COMMITTEE

Names of members of utility commission/committee:

- MR ANTHONY BROADBENT, PRESIDENT
- MR JIM ERNST
- MR RICHARD IMHOFF
- MR JOHN MEISTER
- MR JOHN PEDLEY

Is sewer service rendered by the utility? NO

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

Date of Ordinance: [REDACTED]

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

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

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

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

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	3,471,220	3,078,335	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	3,061,773	2,602,545	2
Depreciation Expense (403)	110,827	95,841	3
Amortization Expense (404-407)	95,156	95,150	4
Taxes (408)	112,496	107,738	5
Total Operating Expenses	3,380,252	2,901,274	
Net Operating Income	90,968	177,061	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	90,968	177,061	
OTHER INCOME			
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)	95,594	70,199	10
Miscellaneous Nonoperating Income (421)	56,174	5,963	11
Total Other Income	151,768	76,162	
Total Income	242,736	253,223	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(20,804)	(20,804)	12
Other Income Deductions (426)	25,873	24,850	13
Total Miscellaneous Income Deductions	5,069	4,046	
Income Before Interest Charges	237,667	249,177	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	44,545	39,420	14
Amortization of Debt Discount and Expense (428)	756	756	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
Total Interest Charges	45,301	40,176	
Net Income	192,366	209,001	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	2,029,296	1,820,295	20
Balance Transferred from Income (433)	192,366	209,001	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	2,221,662	2,029,296	

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)	
UTILITY OPERATING INCOME				
Operating Revenues (400):				
Derived	3,471,220		3,471,220	1
Total (Acct. 400):	3,471,220	0	3,471,220	
Operation and Maintenance Expense (401-402):				
Derived	3,061,773		3,061,773	2
Total (Acct. 401-402):	3,061,773	0	3,061,773	
Depreciation Expense (403):				
Derived	110,827		110,827	3
Total (Acct. 403):	110,827	0	110,827	
Amortization Expense (404-407):				
Derived	95,156		95,156	4
Total (Acct. 404-407):	95,156	0	95,156	
Taxes (408):				
Derived	112,496		112,496	5
Total (Acct. 408):	112,496	0	112,496	
Revenues from Utility Plant Leased to Others (412):				
NONE	0		0	6
Total (Acct. 412):	0	0	0	
Expenses of Utility Plant Leased to Others (413):				
NONE	0		0	7
Total (Acct. 413):	0	0	0	
TOTAL UTILITY OPERATING INCOME:	90,968	0	90,968	
OTHER INCOME				
Income from Merchandising, Jobbing and Contract Work (415-416):				
Derived	0		0	8
Total (Acct. 415-416):	0	0	0	
Income from Nonutility Operations (417):				
NONE	0		0	9
Total (Acct. 417):	0	0	0	
Nonoperating Rental Income (418):				
NONE	0		0	10
Total (Acct. 418):	0	0	0	

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)
OTHER INCOME			
Interest and Dividend Income (419):			
INTEREST INCOME	95,594	0	95,594 11
Total (Acct. 419):	95,594	0	95,594
Miscellaneous Nonoperating Income (421):			
Contributed Plant - Water	[REDACTED]		0 12
Contributed Plant - Electric	[REDACTED]	56,174	56,174 13
NONE	0	0	0 14
Total (Acct. 421):	0	56,174	56,174
TOTAL OTHER INCOME:	95,594	56,174	151,768

MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425):			
Regulatory Liability (253) Amortization	(20,804)	[REDACTED]	(20,804) 15
NONE	0	0	0 16
Total (Acct. 425):	(20,804)	0	(20,804)
Other Income Deductions (426):			
Depreciation Expense on Contributed Plant - Water	[REDACTED]	12,153	12,153 17
Depreciation Expense on Contributed Plant - Electric	[REDACTED]	13,720	13,720 18
NONE	0	0	0 19
Total (Acct. 426):	0	25,873	25,873
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(20,804)	25,873	5,069

INTEREST CHARGES			
Interest on Long-Term Debt (427):			
Derived	44,545	[REDACTED]	44,545 20
Total (Acct. 427):	44,545	0	44,545
Amortization of Debt Discount and Expense (428):			
AMORTIZATION OF DEBT DISCOUNT	756	[REDACTED]	756 21
Total (Acct. 428):	756	0	756
Amortization of Premium on Debt--Cr. (429):			
NONE	0	[REDACTED]	0 22
Total (Acct. 429):	0	0	0
Interest on Debt to Municipality (430):			
Derived	0	[REDACTED]	0 23
Total (Acct. 430):	0	0	0

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)
INTEREST CHARGES			
Other Interest Expense (431):			
Derived	0		0 24
Total (Acct. 431):	0	0	0
Interest Charged to Construction--Cr. (432):			
NONE	0		0 25
Total (Acct. 432):	0	0	0
TOTAL INTEREST CHARGES:	45,301	0	45,301
NET INCOME:	162,065	30,301	192,366
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216):			
Derived	1,493,594	535,702	2,029,296 26
Total (Acct. 216):	1,493,594	535,702	2,029,296
Balance Transferred from Income (433):			
Derived	162,065	30,301	192,366 27
Total (Acct. 433):	162,065	30,301	192,366
Miscellaneous Credits to Surplus (434):			
NONE	0	0	0 28
Total (Acct. 434):	0	0	0
Miscellaneous Debits to Surplus--Debit (435):			
NONE	0	0	0 29
Total (Acct. 435)--Debit:	0	0	0
Appropriations of Surplus--Debit (436):			
Detail appropriations to (from) account 215			0 30
Total (Acct. 436)--Debit:	0	0	0
Appropriations of Income to Municipal Funds--Debit (439):			
NONE	0	0	0 31
Total (Acct. 439)--Debit:	0	0	0
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	1,655,659	566,003	2,221,662

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
Costs & Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	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	214,872	3,256,348	0	0	3,471,220	1
Less: interdepartmental sales	0	11,971	0	0	11,971	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	349	2,033			2,382	5
Other Increases or (Decreases) to Operating Revenues - Specify: NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	214,523	3,242,344	0	0	3,456,867	

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	45,174		45,174	1
Electric operating expenses	92,101		92,101	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	738		738	8
Electric utility plant accounts	8,716		8,716	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
Total Payroll	146,729	0	146,729	

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	1.2	1
Electric	2.5	2
Gas		3
Sewer		4

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	4,843,092	4,616,284	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	2,416,589	2,408,780	2
Net Utility Plant	2,426,503	2,207,504	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	4,947	6,596	6
Special Funds (125)	77,429	63,418	7
Total Other Property and Investments	82,376	70,014	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	1,326,560	1,520,753	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	310,498	279,828	11
Other Accounts Receivable (143)	0	4,139	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	0	0	14
Materials and Supplies (150)	53,188	40,482	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	1,690,246	1,845,202	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	3,778	4,534	18
Extraordinary Property Losses (182)	43,351	138,507	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	47,129	143,041	
Total Assets and Other Debits	4,246,254	4,265,761	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	265,160	265,160	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	2,221,662	2,029,296	23
Total Proprietary Capital	2,486,822	2,294,456	
LONG-TERM DEBT			
Bonds (221)	810,428	931,604	24
Advances from Municipality (223)	0	0	25
Other Long-Term Debt (224)	300,000	300,000	26
Total Long-Term Debt	1,110,428	1,231,604	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	227,243	300,865	28
Payables to Municipality (233)	329	12,537	29
Customer Deposits (235)			30
Taxes Accrued (236)	25,518	25,309	31
Interest Accrued (237)	12,556	6,162	32
Other Current and Accrued Liabilities (238)	2,577	2,047	33
Total Current and Accrued Liabilities	268,223	346,920	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	380,781	392,781	36
Total Deferred Credits	380,781	392,781	
OPERATING RESERVES			
Property Insurance Reserve (261)			37
Injuries and Damages Reserve (262)			38
Pensions and Benefits Reserve (263)			39
Miscellaneous Operating Reserves (265)			40
Total Operating Reserves	0	0	
Total Liabilities and Other Credits	4,246,254	4,265,761	

NET UTILITY PLANT

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

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
First of Year:					
Total Utility Plant - First of Year	1,622,957	0	0	2,993,327	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
Plant Accounts:					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	939,906	0	0	2,794,276	2
Utility Plant in Service - Contributed Plant (101.2)	683,649	0	0	417,601	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)				7,660	9
Utility Plant Acquisition Adjustments (108)					10
Other Utility Plant Adjustments (109)					11
Total Utility Plant	1,623,555	0	0	3,219,537	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (110.1)	310,258	0	0	1,571,084	12
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (110.2)	288,229	0	0	247,018	13
Total Accumulated Provision	598,487	0	0	1,818,102	
Net Utility Plant	1,025,068	0	0	1,401,435	

**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)	
Balance first of year (110.1)	289,715	1,609,691			1,899,406	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	21,365	89,462			110,827	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	1,953				1,953	6
Accruals charged other						7
accounts (specify):						8
TRANSPORTATION EXPENSE		28,627			28,627	9
Salvage					0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	23,318	118,089	0	0	141,407	16
Debits during year						17
Book cost of plant retired	2,775	145,327			148,102	18
Cost of removal		11,369			11,369	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	2,775	156,696	0	0	159,471	25
Balance end of year (110.1)	310,258	1,571,084	0	0	1,881,342	26
Composite Depreciation Rate?	No	No				27
If yes, what is the rate?						28

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)	
Balance first of year (110.1)	276,076	233,298			509,374	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (426)	12,153	13,720			25,873	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	12,153	13,720	0	0	25,873	16
Debits during year						17
Book cost of plant retired	0	0			0	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	0	0	0	0	0	25
Balance end of year (110.1)	288,229	247,018	0	0	535,247	26
Composite Depreciation Rate?	No	No				27
If yes, what is the rate?						28

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
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

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

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

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel for generation					0	0	1
Other			49,847		49,847	38,691	2
Total Electric Utility					49,847	38,691	

Account	Total End of Year	Amount Prior Year	
Electric utility total	49,847	38,691	1
Water utility	3,341	1,791	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
Total Materials and Supplies	53,188	40,482	

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

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

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
2003 G.O. REFUNDING BOND - ELECTRIC	674	428	3,368	1
2003 G.O. REFUNDING BOND - WATER	82	428	410	2
Total			3,778	
Unamortized premium on debt (251)				
NONE				3
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	265,160	1
Changes during year (explain):		
NONE		2
Balance end of year	<u><u>265,160</u></u>	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
2003 G.O. REFUNDING BOND - WATER	10/15/2003	12/01/2013	3.90%	87,938	1
2003 G.O. REFUNDING BOND - ELECTRIC	10/15/2003	12/01/2013	3.90%	722,490	2
Total Bonds (Account 221):				810,428	

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)	
Other Long-Term Debt (224)					
2006 G.O PROMISSORY NOTE	05/01/2006	05/16/2016	4.95%	300,000	1
Total for Account 224				300,000	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	25,309	1
Accruals:		
Charged water department expense	40,408	2
Charged electric department expense	72,089	3
Charged sewer department expense	658	4
Other (explain):		
NONE		5
Total Accruals and other credits	113,155	
Taxes paid during year:		
County, state and local taxes	90,780	6
Social Security taxes	11,207	7
PSC Remainder Assessment	3,537	8
Other (explain):		
LICENSE FEE	7,422	9
Total payments and other debits	112,946	
Balance end of year	25,518	

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)	
Bonds (221)					
NONE	0			0	1
2003 G.O. REFUNDING BONDS - WATER	296	3,525	3,558	263	2
2003 G.O. REFUNDING BONDS - ELECTRIC	2,435	28,953	29,223	2,165	3
Subtotal	2,731	32,478	32,781	2,428	
Advances from Municipality (223)					
NONE	0			0	4
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
2006 G.O. PROMISSORY NOTE - WATER	3,431	12,067	5,370	10,128	5
Subtotal	3,431	12,067	5,370	10,128	
Notes Payable (231)					
NONE	0			0	6
Subtotal	0	0	0	0	
Total	6,162	44,545	38,151	12,556	

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)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
SPECIAL ASSESSMENTS	4,947	2
Total (Acct. 124):	4,947	
Special Funds (125):		
REDEMPTION FUND RESERVE - ELECTRIC	14,447	3
REDEMPTION FUND RESERVE CD2 - ELECTRIC	48,969	4
REDEMPTION FUND RESERVE - WATER	14,013	5
Total (Acct. 125):	77,429	
Notes Receivable (141):		
NONE		6
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	13,793	7
Electric	296,632	8
Sewer (Regulated)		9
Other (specify):		
OTHER MISCELLANEOUS RECEIVABLES	73	10
Total (Acct. 142):	310,498	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		11
Merchandising, jobbing and contract work		12
Other (specify):		
NONE		13
Total (Acct. 143):	0	
Receivables from Municipality (145):		
NONE		14
Total (Acct. 145):	0	
Prepayments (165):		
NONE		15
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
EXTRAORDINARY PROPERTY LOSS - WATER	43,351	16
Total (Acct. 182):	43,351	

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)	
Other Deferred Debits (183):		
NONE		17
Total (Acct. 183):	0	
Payables to Municipality (233):		
DUE TO MUNICIPALITY	329	18
Total (Acct. 233):	329	
Other Deferred Credits (253):		
Regulatory Liability	332,850	19
PUBLIC BENEFITS COLLECTED	47,931	20
Total (Acct. 253):	380,781	

RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service (101.1)	939,607	2,638,870	0	0	3,578,477	1
Materials and Supplies	2,566	44,269	0	0	46,835	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (110.1)	299,986	1,590,387	0	0	1,890,373	4
Customer Advances for Construction					0	5
Regulatory Liability	187,879	155,372	0	0	343,251	6
NONE					0	7
Average Net Rate Base	454,308	937,380	0	0	1,391,688	
Net Operating Income	34,838	56,130	0	0	90,968	8
Net Operating Income as a percent of						
Average Net Rate Base	7.67%	5.99%	N/A	N/A	6.54%	

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	193,573	160,081	0	0	353,654	1
Add credits during year:						
NONE					0	2
Deduct charges:						
Miscellaneous Amortization (425)	11,387	9,417	0	0	20,804	3
Other (specify):						
NONE					0	4
Balance End of Year	182,186	150,664	0	0	332,850	

FINANCIAL SECTION FOOTNOTES

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

Extraordinary Property Losses (Acct 182): amortization requires PSC authorization. Provide date of authorization.

ACCOUNT 182 - PSC ORDER DATED 3/27/2007 AUTHORIZES THE AMORTIZATION OF THE EXTRAORDINARY LOSS FOR THE WATER UTILITY OVER 5 YEARS.

Signature Page (Page ii)

General footnotes

Vig & Associates LLC

To the Village Board
Of the Village of Muscodia
Muscodia, Wisconsin 53573

We have compiled the balance sheets of the Village of Muscodia Municipal Electric and Water Utility as of December 31, 2007 and 2006, and the related statements of income and retained earnings for the years then ended, included in the accompanying prescribed form, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. We have also compiled the supplementary information presented in the prescribed form.

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

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

Vig & Associates LLC
March 24, 2008

Identification and Ownership (Page iv)

General footnotes

THE ACTUAL AUDIT REPORT DATE WILL BE DIFFERENT FROM THAT REPORTED HERE AS SAS 103 REQUIRES AN AUDITOR TO DATE THE AUDIT REPORT WHEN ALL DOCUMENTATION, REVIEW, AND DISCLOSURES ARE COMPLETED. THE DATE OF THE AUDIT REPORT IS ANTICIPATED TO BE IN MAY 2008.

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	203,510	202,171	1
Total Sales of Water	203,510	202,171	
Other Operating Revenues			
Forfeited Discounts (470)	337	336	2
Miscellaneous Service Revenues (471)	2,600	0	3
Rents from Water Property (472)	0	2,400	4
Interdepartmental Rents (473)	0	0	5
Other Water Revenues (474)	8,425	8,082	6
Total Other Operating Revenues	11,362	10,818	
Total Operating Revenues	214,872	212,989	
Operation and Maintenance Expenses			
Source of Supply Expenses (600-605)	0	0	7
Pumping Expenses (620-625)	7,605	9,946	8
Water Treatment Expenses (630-635)	10,017	6,790	9
Transmission and Distribution Expenses (640-655)	24,524	25,360	10
Customer Accounts Expenses (901-904)	8,438	7,778	11
Sales Expenses (910)	0	0	12
Administrative and General Expenses (920-935)	53,227	43,344	13
Total Operation and Maintenance Expenses	103,811	93,218	
Other Operating Expenses			
Depreciation Expense (403)	21,365	19,866	14
Amortization Expense (404-407)	14,450	14,450	15
Taxes (408)	40,408	40,257	16
Total Other Operating Expenses	76,223	74,573	
Total Operating Expenses	180,034	167,791	
NET OPERATING INCOME	34,838	45,198	

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)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	519	25,184	65,250	4
Commercial	75	8,828	16,885	5
Industrial	12	38,379	35,983	6
Total Metered Sales to General Customers (461)	606	72,391	118,118	
Private Fire Protection Service (462)	5		4,671	7
Public Fire Protection Service (463)	1		72,141	8
Other Sales to Public Authorities (464)	17	4,529	8,580	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	629	76,920	203,510	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------	----------------------------------	----------------------------------------------	-------------------------

NONE

OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	72,141	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
Other (specify): NONE		4
Total Public Fire Protection Service (463)	72,141	
Forfeited Discounts (470):		
Customer late payment charges	337	5
Other (specify): NONE		6
Total Forfeited Discounts (470)	337	
Miscellaneous Service Revenues (471):		
TOWER ATTACHMENT RENTAL	2,600	7
Total Miscellaneous Service Revenues (471)	2,600	
Rents from Water Property (472):		
NONE		8
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	1,632	10
Other (specify): SEWER ADMIN FOR BILLING	4,800	11
BULK SALES OF WATER	402	12
RECONNECT FEES	500	13
OTHER MISCELLANEOUS	1,091	14
Total Other Water Revenues (474)	8,425	

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)	
SOURCE OF SUPPLY EXPENSES			
Operation Labor (600)		0	1
Purchased Water (601)		0	2
Operation Supplies and Expenses (602)		0	3
Maintenance of Water Source Plant (605)		0	4
Total Source of Supply Expenses	0	0	
PUMPING EXPENSES			
Operation Labor (620)		0	5
Fuel for Power Production (621)		0	6
Fuel or Power Purchased for Pumping (622)	7,601	8,974	7
Operation Supplies and Expenses (623)	4	39	8
Maintenance of Pumping Plant (625)		933	9
Total Pumping Expenses	7,605	9,946	
WATER TREATMENT EXPENSES			
Operation Labor (630)		0	10
Chemicals (631)	8,461	5,634	11
Operation Supplies and Expenses (632)	101	1,124	12
Maintenance of Water Treatment Plant (635)	1,455	32	13
Total Water Treatment Expenses	10,017	6,790	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Labor (640)	16,951	15,733	14
Operation Supplies and Expenses (641)		0	15
Maintenance of Distribution Reservoirs and Standpipes (650)	172	397	16
Maintenance of Mains (651)	1,363	1,973	17
Maintenance of Services (652)	3,454	2,091	18
Maintenance of Meters (653)	147	639	19
Maintenance of Hydrants (654)	1,858	4,193	20
Maintenance of Other Plant (655)	579	334	21
Total Transmission and Distribution Expenses	24,524	25,360	

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)	
CUSTOMER ACCOUNTS EXPENSES			
Meter Reading Labor (901)	2,159	1,556	22
Accounting and Collecting Labor (902)	5,930	5,888	23
Supplies and Expenses (903)		0	24
Uncollectible Accounts (904)	349	334	25
Total Customer Accounts Expenses	8,438	7,778	
SALES EXPENSES			
Sales Expenses (910)		0	26
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	6,223	5,738	27
Office Supplies and Expenses (921)	1,705	1,586	28
Administrative Expenses Transferred--Credit (922)		0	29
Outside Services Employed (923)	14,634	8,012	30
Property Insurance (924)	885	1,010	31
Injuries and Damages (925)	3,918	3,617	32
Employee Pensions and Benefits (926)	22,524	19,011	33
Regulatory Commission Expenses (928)		0	34
Miscellaneous General Expenses (930)	3,137	4,261	35
Transportation Expenses (933)		0	36
Maintenance of General Plant (935)	201	109	37
Total Administrative and General Expenses	53,227	43,344	
Total Operation and Maintenance Expenses	103,811	93,218	

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		37,277	37,277	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		658	657	2
Net property tax equivalent		36,619	36,620	
Social Security		3,544	3,091	3
PSC Remainder Assessment		245	546	4
Other (specify): NONE			0	5
Total tax expense		40,408	40,257	

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				1
SUMMARY OF TAX RATES							
State tax rate	mills		0.185139				3
County tax rate	mills		4.010098				4
Local tax rate	mills		10.310238				5
School tax rate	mills		9.549816				6
Voc. school tax rate	mills		1.825682				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		25.880973				10
Less: state credit	mills		1.553045				11
Net tax rate	mills		24.327928				12
PROPERTY TAX EQUIVALENT CALCULATION							
Local Tax Rate	mills		10.310238				14
Combined School Tax Rate	mills		11.375498				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		21.685736				17
Total Tax Rate	mills		25.880973				18
Ratio of Local and School Tax to Total	dec.		0.837903				19
Total tax net of state credit	mills		24.327928				20
Net Local and School Tax Rate	mills		20.384435				21
Utility Plant, Jan. 1	\$	1,622,957	1,622,957				22
Materials & Supplies	\$	1,791	1,791				23
Subtotal	\$	1,624,748	1,624,748				24
Less: Plant Outside Limits	\$	45,051	45,051				25
Taxable Assets	\$	1,579,697	1,579,697				26
Assessment Ratio	dec.		0.916642				27
Assessed Value	\$	1,448,017	1,448,017				28
Net Local & School Rate	mills		20.384435				29
Tax Equiv. Computed for Current Year	\$	29,517	29,517				30
Tax Equivalent per 1994 PSC Report	\$	37,277					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	37,277					34

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)	
INTANGIBLE PLANT			
Organization (301)	33		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	33	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	351		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)	14,979		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	15,330	0	
PUMPING PLANT			
Land and Land Rights (320)	2,408		12
Structures and Improvements (321)	54,527		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	31,297		17
Diesel Pumping Equipment (326)	16,187		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	104,419	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	3,315		23
Total Water Treatment Plant	3,315	0	

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)	
INTANGIBLE PLANT				
Organization (301)			33	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	33	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			351	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)			14,979	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	15,330	
PUMPING PLANT				
Land and Land Rights (320)			2,408	12
Structures and Improvements (321)			54,527	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			31,297	17
Diesel Pumping Equipment (326)			16,187	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
Total Pumping Plant	0	0	104,419	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			3,315	23
Total Water Treatment Plant	0	0	3,315	

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)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	450		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	51,591		26
Transmission and Distribution Mains (343)	566,232		27
Fire Mains (344)	0		28
Services (345)	16,080	339	29
Meters (346)	65,798	1,756	30
Hydrants (348)	80,872		31
Other Transmission and Distribution Plant (349)	813		32
Total Transmission and Distribution Plant	781,836	2,095	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	3,890		35
Computer Equipment (391.1)	3,040		36
Transportation Equipment (392)	7,701	1,209	37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	794		39
Laboratory Equipment (395)	440		40
Power Operated Equipment (396)	1,270		41
Communication Equipment (397)	15,859	69	42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	1,381		44
Other Tangible Property (399)	0		45
Total General Plant	34,375	1,278	
Total utility plant in service directly assignable	939,308	3,373	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	939,308	3,373	

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)
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			450 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			51,591 26
Transmission and Distribution Mains (343)			566,232 27
Fire Mains (344)			0 28
Services (345)			16,419 29
Meters (346)	525		67,029 30
Hydrants (348)			80,872 31
Other Transmission and Distribution Plant (349)			813 32
Total Transmission and Distribution Plant	525	0	783,406
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			3,890 35
Computer Equipment (391.1)			3,040 36
Transportation Equipment (392)	2,250		6,660 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			794 39
Laboratory Equipment (395)			440 40
Power Operated Equipment (396)			1,270 41
Communication Equipment (397)			15,928 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			1,381 44
Other Tangible Property (399)			0 45
Total General Plant	2,250	0	33,403
Total utility plant in service directly assignable	2,775	0	939,906
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	2,775	0	939,906

**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)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
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
Total Source of Supply Plant	0	0	
PUMPING PLANT			
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
Total Pumping Plant	0	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	0		23
Total Water Treatment Plant	0	0	

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)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
SOURCE OF SUPPLY PLANT			
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
Total Source of Supply Plant	0	0	0
PUMPING PLANT			
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
Total Pumping Plant	0	0	0
WATER TREATMENT PLANT			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			0 23
Total Water Treatment Plant	0	0	0

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)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	279,336		26
Transmission and Distribution Mains (343)	291,249		27
Fire Mains (344)	0		28
Services (345)	59,958		29
Meters (346)	4,609		30
Hydrants (348)	48,497		31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	683,649	0	
GENERAL PLANT			
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
Total General Plant	0	0	
Total utility plant in service directly assignable	683,649	0	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	683,649	0	

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)
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			279,336 26
Transmission and Distribution Mains (343)			291,249 27
Fire Mains (344)			0 28
Services (345)			59,958 29
Meters (346)			4,609 30
Hydrants (348)			48,497 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	0	0	683,649
GENERAL PLANT			
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
Total General Plant	0	0	0
Total utility plant in service directly assignable	0	0	683,649
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	0	0	683,649

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.

Sources of Water Supply					
Month	Purchased Water Gallons (000's)	Surface Water Gallons (000's)	Ground Water Gallons (000's)	Total Gallons All Methods (000's)	
(a)	(b)	(c)	(d)	(e)	
January			7,011	7,011	1
February			7,323	7,323	2
March			7,007	7,007	3
April			6,736	6,736	4
May			8,791	8,791	5
June			8,753	8,753	6
July			9,788	9,788	7
August			7,714	7,714	8
September			7,013	7,013	9
October			7,117	7,117	10
November			6,814	6,814	11
December			7,007	7,007	12
Total annual pumpage	0	0	91,074	91,074	
Less: Water sold				76,920	13
Volume pumped but not sold				14,154	14
Volume sold as a percent of volume pumped				84%	15
Volume used for water production, water quality and system maintenance				5,900	16
Volume related to equipment/system malfunction					17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				5,900	19
Volume pumped but unaccounted for				8,254	20
Percent of water lost				9%	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.)				440	24
Date of maximum: 5/29/2007					25
Cause of maximum:					26
Flush hydrants.					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				91	27
Date of minimum: 12/23/2007					28
Total KWH used for pumping for the year				84,320	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)	
102 NORTH SECOND STREET`	2	120	1	50,000	Yes	1
HOWARD AVENUE	3	126	1	200,000	Yes	2

SOURCES OF WATER SUPPLY - SURFACE WATERS

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

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	WELL 2	WELL 3		1
Location	102 N. 2ND STREET	HOWARD AVENUE		2
Purpose	P	P		3
Destination	D	D		4
Pump Manufacturer	LAYNE NW	LAYNE NW		5
Year Installed	1985	1983		6
Type	VERTICAL TURBINE	VERTICAL TURBINE		7
Actual Capacity (gpm)	325	1,050		8
Pump Motor or Standby Engine Mfr	FAIRBANKS MORSE	GE		10
Year Installed	1956	1983		11
Type	ELECTRIC	ELECTRIC		12
Horsepower	20	75		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
Year Installed				23
Type				24
Horsepower				25
				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	1	2	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	3
Year constructed	1967	1983	4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	5
Elevation difference in feet (See Headnote 3.)	155	155	6
Total capacity in gallons (actual)	50,000	300,000	7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)	OTHER	OTHER	9
Points of application (wellhouse, central facilities, booster station, other)	OTHER	OTHER	10
Filters, type (gravity, pressure, other, none)	NONE	NONE	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.0000	1.0000	12
Is a corrosion control chemical used (yes, no)?	N	N	13
Is water fluoridated (yes, no)?	Y	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	1.250	577	0	0	0	577	1
M	D	1.500	150	0	0	0	150	2
M	D	2.000	240	0	0	0	240	3
M	D	4.000	1,776	0	0	0	1,776	4
M	D	6.000	52,873	0	0	0	52,873	5
M	D	8.000	30,723	0	0	0	30,723	6
M	D	10.000	848	0	0	0	848	7
M	D	12.000	395	0	0	0	395	8
Total Within Municipality			87,582	0	0	0	87,582	
Total Utility			87,582	0	0	0	87,582	

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	498	2	0	0	500	0	1
M	1.000	48	0	0	0	48	0	2
M	1.250	6	0	0	0	6	0	3
M	1.500	13	0	0	0	13	0	4
M	2.000	8	0	0	0	8	0	5
M	3.000	1	0	0	0	1	0	6
M	4.000	5	0	0	0	5	0	7
M	6.000	2	0	0	0	2	0	8
M	8.000	2	0	0	0	2	0	9
Total Utility		583	2	0	0	585	0	

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)	
0.625	584	24	11	0	597	24	1
1.000	13	0	0	0	13	0	2
1.250	0	0	0	0	0	0	3
1.500	15	0	0	0	15	0	4
2.000	9	0	0	0	9	0	5
3.000	1	0	0	0	1	0	6
4.000	5	0	0	0	5	0	7
6.000	0	0	0	0	0	0	8
Total:	627	24	11	0	640	24	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	508	56	4	5	0	24	597	1
1.000	1	8	1	2	0	1	13	2
1.250	0	0	0	0	0	0	0	3
1.500	1	6	3	3	0	2	15	4
2.000	0	4	2	3	0	0	9	5
3.000	0	0	0	1	0	0	1	6
4.000	0	0	2	3	0	0	5	7
6.000	0	0	0	0	0	0	0	8
Total:	510	74	12	17	0	27	640	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	131				131	2
Total Fire Hydrants	131	0	0	0	131	
Flushing Hydrants						
	1				1	3
Total Flushing Hydrants	1	0	0	0	1	

NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year.

Number of hydrants operated during year:	132
Number of distribution system valves end of year:	201
Number of distribution valves operated during year:	78

WATER OPERATING SECTION FOOTNOTES

Water Operating Revenues & Expenses (Page W-01)

If there are amounts reported under Amortization Expense (404-407) that apply to a/c 405-407, provide the date of the Commission's approval and a general description of the amortization. If this is for a/c 404, enter 'Acct 404 - N/A.'

Acct 404 - N/A.

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.

ACCOUNT 923 - THE INCREASE WAS DUE TO THE VILLAGE STARTING A CROSS CONNECTION PROGRAM.

Water Services (Page W-18)

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

ADDITIONS TO SERVICES HAVE BEEN FINANCED WITH CONTRIBUTIONS FROM UTILITY CUSTOMERS AND WITH UTILITY FUNDS.

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

THE UTILITY DOES NOT HAVE ANY SERVICES THAT WERE NOT IN USE AT THE END OF THE YEAR.

Meters (Page W-19)

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

THE UTILITY SUPERINTENDENT IS AWARE OF THE ADMINISTRATIVE CODE REQUIREMENT AND HAS A METER REPLACEMENT SCHEDULE IN PLACE TO ENSURE COMPLIANCE.

Ss. PSC 185.83(2) states "Station meters shall be maintained to ensure reasonable accuracy and shall have the accuracy checked at least once every 2 years." Are all station meters being tested every two years? Answer yes or no. If no, please explain.

YES.

ELECTRIC OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Electricity			
Sales of Electricity (440-448)	3,243,623	2,848,799	1
Total Sales of Electricity	3,243,623	2,848,799	
Other Operating Revenues			
Forfeited Discounts (450)	4,540	4,443	2
Miscellaneous Service Revenues (451)	4,046	7,965	3
Sales of Water and Water Power (453)	0	0	4
Rent from Electric Property (454)	4,139	4,139	5
Interdepartmental Rents (455)	0	0	6
Other Electric Revenues (456)	0	0	7
Amortization of Construction Grants (457)	0	0	8
Total Other Operating Revenues	12,725	16,547	
Total Operating Revenues	3,256,348	2,865,346	
Operation and Maintenance Expenses			
Power Production Expenses (500-546)	2,670,447	2,265,038	9
Transmission Expenses (550-553)	2,029	0	10
Distribution Expenses (560-576)	98,290	83,442	11
Customer Accounts Expenses (901-904)	16,590	17,555	12
Sales Expenses (910)	0	0	13
Administrative and General Expenses (920-935)	170,606	143,292	14
Total Operation and Maintenance Expenses	2,957,962	2,509,327	
Other Expenses			
Depreciation Expense (403)	89,462	75,975	15
Amortization Expense (404-407)	80,706	80,700	16
Taxes (408)	72,088	67,481	17
Total Other Expenses	242,256	224,156	
Total Operating Expenses	3,200,218	2,733,483	
NET OPERATING INCOME	56,130	131,863	

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)	
Forfeited Discounts (450):		
Customer late payment charges	4,540	1
Other (specify):		
NONE		2
Total Forfeited Discounts (450)	4,540	
Miscellaneous Service Revenues (451):		
RECONNECTS	2,475	3
MISCELLANEOUS	1,571	4
Total Miscellaneous Service Revenues (451)	4,046	
Sales of Water and Water Power (453):		
NONE		5
Total Sales of Water and Water Power (453)	0	
Rent from Electric Property (454):		
POLE RENTAL	4,139	6
Total Rent from Electric Property (454)	4,139	
Interdepartmental Rents (455):		
NONE		7
Total Interdepartmental Rents (455)	0	
Other Electric Revenues (456):		
NONE		8
Total Other Electric Revenues (456)	0	
Amortization of Construction Grants (457):		
NONE		9
Total Amortization of Construction Grants (457)	0	

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)	
POWER PRODUCTION EXPENSES			
STEAM POWER GENERATION EXPENSES			
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
Total Steam Power Generation Expenses	0	0	
HYDRAULIC POWER GENERATION EXPENSES			
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	0	10
Total Hydraulic Power Generation Expenses	0	0	
OTHER POWER GENERATION EXPENSES			
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	0	14
Total Other Power Generation Expenses	0	0	
OTHER POWER SUPPLY EXPENSES			
Purchased Power (545)	2,670,447	2,265,038	15
Other Expenses (546)	0		16
Total Other Power Supply Expenses	2,670,447	2,265,038	
Total Power Production Expenses	2,670,447	2,265,038	
TRANSMISSION EXPENSES			
Operation Supervision and Labor (550)	0		17
Operation Supplies and Expenses (551)	2,029	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)	
TRANSMISSION EXPENSES			
Maintenance of Transmission Plant (553)		0	19
Total Transmission Expenses	2,029	0	
DISTRIBUTION EXPENSES			
Operation Supervision Expenses (560)	8,799	12,588	20
Line and Station Labor (561)	4,968	4,233	21
Line and Station Supplies and Expenses (562)		0	22
Street Lighting and Signal System Expenses (565)	183	0	23
Meter Expenses (566)	1,737	61	24
Customer Installations Expenses (567)	0	0	25
Miscellaneous Distribution Expenses (569)	30,084	11,343	26
Maintenance of Structures and Equipment (571)	8,312	88	27
Maintenance of Lines (572)	37,723	45,083	28
Maintenance of Line Transformers (573)	564	7,581	29
Maintenance of Street Lighting and Signal Systems (574)	5,078	1,577	30
Maintenance of Meters (575)	547	884	31
Maintenance of Miscellaneous Distribution Plant (576)	295	4	32
Total Distribution Expenses	98,290	83,442	
CUSTOMER ACCOUNTS EXPENSES			
Meter Reading Labor (901)	6,794	4,663	33
Accounting and Collecting Labor (902)	7,763	6,937	34
Supplies and Expenses (903)		0	35
Uncollectible Accounts (904)	2,033	5,955	36
Total Customer Accounts Expenses	16,590	17,555	
SALES EXPENSES			
Sales Expenses (910)		0	37
Total Sales Expenses	0	0	

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)	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	8,876	6,289	38
Office Supplies and Expenses (921)	14,353	15,673	39
Administrative Expenses Transferred -- Credit (922)		0	40
Outside Services Employed (923)	26,111	25,376	41
Property Insurance (924)	2,708	3,062	42
Injuries and Damages (925)	9,732	9,272	43
Employee Pensions and Benefits (926)	47,588	32,472	44
Regulatory Commission Expenses (928)	120	0	45
Miscellaneous General Expenses (930)	16,408	22,986	46
Transportation Expenses (933)	44,710	28,162	47
Maintenance of General Plant (935)	0	0	48
Total Administrative and General Expenses	170,606	143,292	
 Total Operation and Maintenance Expenses	 2,957,962	 2,509,327	

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		53,712	51,454	1
Social Security		7,662	5,191	2
Wisconsin Gross Receipts Tax		7,422	8,652	3
PSC Remainder Assessment		3,292	2,184	4
Other (specify): NONE			0	5
Total tax expense		<u>72,088</u>	<u>67,481</u>	

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				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.185139				3
County tax rate	mills		4.010098				4
Local tax rate	mills		10.310238				5
School tax rate	mills		9.549816				6
Voc. school tax rate	mills		1.825682				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		25.880973				10
Less: state credit	mills		1.553045				11
Net tax rate	mills		24.327928				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		10.310238				14
Combined School Tax Rate	mills		11.375498				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		21.685736				17
Total Tax Rate	mills		25.880973				18
Ratio of Local and School Tax to Total	dec.		0.837903				19
Total tax net of state credit	mills		24.327928				20
Net Local and School Tax Rate	mills		20.384435				21
Utility Plant, Jan. 1	\$	2,993,327	2,993,327				22
Materials & Supplies	\$	38,691	38,691				23
Subtotal	\$	3,032,018	3,032,018				24
Less: Plant Outside Limits	\$	157,462	157,462				25
Taxable Assets	\$	2,874,556	2,874,556				26
Assessment Ratio	dec.		0.916642				27
Assessed Value	\$	2,634,939	2,634,939				28
Net Local & School Rate	mills		20.384435				29
Tax Equiv. Computed for Current Year	\$	53,712	53,712				30
Tax Equivalent per 1994 PSC Report	\$	40,343					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32
Tax equiv. for current year (see note 5)	\$	53,712					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)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
STEAM PRODUCTION PLANT			
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
Total Steam Production Plant	0	0	
HYDRAULIC PRODUCTION PLANT			
Land and Land Rights (330)	1,300		11
Structures and Improvements (331)	1,519		12
Reservoirs, Dams and Waterways (332)	14,212		13
Water Wheels, Turbines and Generators (333)	14,675		14
Accessory Electric Equipment (334)	0		15
Miscellaneous Power Plant Equipment (335)	0		16
Roads, Railroads and Bridges (336)	0		17
Total Hydraulic Production Plant	31,706	0	
OTHER PRODUCTION PLANT			
Land and Land Rights (340)	893		18
Structures and Improvements (341)	23,565		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
Total Other Production Plant	24,458	0	

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)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
STEAM PRODUCTION PLANT			
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
Total Steam Production Plant	0	0	0
HYDRAULIC PRODUCTION PLANT			
Land and Land Rights (330)			1,300 11
Structures and Improvements (331)			1,519 12
Reservoirs, Dams and Waterways (332)			14,212 13
Water Wheels, Turbines and Generators (333)			14,675 14
Accessory Electric Equipment (334)			0 15
Miscellaneous Power Plant Equipment (335)			0 16
Roads, Railroads and Bridges (336)			0 17
Total Hydraulic Production Plant	0	0	31,706
OTHER PRODUCTION PLANT			
Land and Land Rights (340)			893 18
Structures and Improvements (341)			23,565 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
Total Other Production Plant	0	0	24,458

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)	
TRANSMISSION PLANT			
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
Total Transmission Plant	0	0	
DISTRIBUTION PLANT			
Land and Land Rights (360)	1,105	2,856	34
Structures and Improvements (361)	21,468		35
Station Equipment (362)	620,111	8,760	36
Storage Battery Equipment (363)	0		37
Poles, Towers and Fixtures (364)	124,615	20,399	38
Overhead Conductors and Devices (365)	306,443	226,756	39
Underground Conduit (366)	7,848		40
Underground Conductors and Devices (367)	442,692	45,018	41
Line Transformers (368)	385,703	9,608	42
Services (369)	74,739	5,576	43
Meters (370)	84,936		44
Installations on Customers' Premises (371)	2,285		45
Leased Property on Customers' Premises (372)	9,656		46
Street Lighting and Signal Systems (373)	61,837	1,664	47
Total Distribution Plant	2,143,438	320,637	
GENERAL PLANT			
Land and Land Rights (389)	0		48
Structures and Improvements (390)	0		49
Office Furniture and Equipment (391)	17,973	1,152	50
Computer Equipment (391.1)	6,498		51
Transportation Equipment (392)	182,140	131,890	52
Stores Equipment (393)	1,562		53
Tools, Shop and Garage Equipment (394)	14,024	834	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)
TRANSMISSION PLANT			
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
Total Transmission Plant	0	0	0
DISTRIBUTION PLANT			
Land and Land Rights (360)			3,961 34
Structures and Improvements (361)			21,468 35
Station Equipment (362)	2,500		626,371 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)	4,000		141,014 38
Overhead Conductors and Devices (365)	21,077		512,122 39
Underground Conduit (366)			7,848 40
Underground Conductors and Devices (367)			487,710 41
Line Transformers (368)	3,000		392,311 42
Services (369)			80,315 43
Meters (370)	275		84,661 44
Installations on Customers' Premises (371)			2,285 45
Leased Property on Customers' Premises (372)			9,656 46
Street Lighting and Signal Systems (373)			63,501 47
Total Distribution Plant	30,852	0	2,433,223
GENERAL PLANT			
Land and Land Rights (389)			0 48
Structures and Improvements (390)			0 49
Office Furniture and Equipment (391)			19,125 50
Computer Equipment (391.1)			6,498 51
Transportation Equipment (392)	114,475		199,555 52
Stores Equipment (393)			1,562 53
Tools, Shop and Garage Equipment (394)			14,858 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.
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)	
GENERAL PLANT			
Laboratory Equipment (395)	495	1,000	55
Power Operated Equipment (396)	58,429		56
Communication Equipment (397)	2,742	625	57
Miscellaneous Equipment (398)	0		58
Other Tangible Property (399)	0		59
Total General Plant	283,863	135,501	
Total utility plant in service directly assignable	2,483,465	456,138	
Common Utility Plant Allocated to Electric Department	0		60
Total utility plant in service	2,483,465	456,138	

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)
GENERAL PLANT			
Laboratory Equipment (395)			1,495 55
Power Operated Equipment (396)			58,429 56
Communication Equipment (397)			3,367 57
Miscellaneous Equipment (398)			0 58
Other Tangible Property (399)			0 59
Total General Plant	114,475	0	304,889
Total utility plant in service directly assignable	145,327	0	2,794,276
Common Utility Plant Allocated to Electric Department			0 60
Total utility plant in service	145,327	0	2,794,276

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)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
STEAM PRODUCTION PLANT			
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
Total Steam Production Plant	0	0	
HYDRAULIC PRODUCTION PLANT			
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
Total Hydraulic Production Plant	0	0	
OTHER PRODUCTION PLANT			
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
Total Other Production Plant	0	0	

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)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
STEAM PRODUCTION PLANT			
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
Total Steam Production Plant	0	0	0
HYDRAULIC PRODUCTION PLANT			
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
Total Hydraulic Production Plant	0	0	0
OTHER PRODUCTION PLANT			
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
Total Other Production Plant	0	0	0

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)	
TRANSMISSION PLANT			
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
Total Transmission Plant	0	0	
DISTRIBUTION PLANT			
Land and Land Rights (360)	0		34
Structures and Improvements (361)	0		35
Station Equipment (362)	97,889		36
Storage Battery Equipment (363)	0		37
Poles, Towers and Fixtures (364)	4,763		38
Overhead Conductors and Devices (365)	51,801	54,209	39
Underground Conduit (366)	0		40
Underground Conductors and Devices (367)	38,683		41
Line Transformers (368)	61,300		42
Services (369)	105,252	1,965	43
Meters (370)	1,739		44
Installations on Customers' Premises (371)	0		45
Leased Property on Customers' Premises (372)	0		46
Street Lighting and Signal Systems (373)	0		47
Total Distribution Plant	361,427	56,174	
GENERAL PLANT			
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)
TRANSMISSION PLANT			
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
Total Transmission Plant	0	0	0
DISTRIBUTION PLANT			
Land and Land Rights (360)			0 34
Structures and Improvements (361)			0 35
Station Equipment (362)			97,889 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)			4,763 38
Overhead Conductors and Devices (365)			106,010 39
Underground Conduit (366)			0 40
Underground Conductors and Devices (367)			38,683 41
Line Transformers (368)			61,300 42
Services (369)			107,217 43
Meters (370)			1,739 44
Installations on Customers' Premises (371)			0 45
Leased Property on Customers' Premises (372)			0 46
Street Lighting and Signal Systems (373)			0 47
Total Distribution Plant	0	0	417,601
GENERAL PLANT			
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)
GENERAL PLANT		
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
Total General Plant	0	0
Total utility plant in service directly assignable	361,427	56,174
Common Utility Plant Allocated to Electric Department	0	60
Total utility plant in service	361,427	56,174

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)
GENERAL PLANT			
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
Total General Plant	0	0	0
Total utility plant in service directly assignable	0	0	417,601
Common Utility Plant Allocated to Electric Department			0 60
Total utility plant in service	0	0	417,601

TRANSMISSION AND DISTRIBUTION LINES

Classification (a)	Miles of Line Owned					Total End of Year (f)
	First of Year (b)	Additions During Year (c)	Retirements During Year (d)	Adjustments During Year (e)		
Primary Distribution System Voltage(s) -- Urban						
Pole Lines						
2.4/4.16 kV (4kV)	17	2	2		17	1
7.2/12.5 kV (12kV)					0	2
14.4/24.9 kV (25kV)					0	3
Other:						
NONE					0	4
Underground Lines						
2.4/4.16 kV (4kV)					0	5
7.2/12.5 kV (12kV)					0	6
14.4/24.9 kV (25kV)					0	7
Other:						
NONE					0	8
Primary Distribution System Voltage(s) -- Rural						
Pole Lines						
2.4/4.16 kV (4kV)	20	1			21	9
7.2/12.5 kV (12kV)					0	10
14.4/24.9 kV (25kV)					0	11
Other:						
NONE					0	12
Underground Lines						
2.4/4.16 kV (4kV)					0	13
7.2/12.5 kV (12kV)					0	14
14.4/24.9 kV (25kV)					0	15
Other:						
NONE					0	16
Transmission System						
Pole Lines						
34.5 kV					0	17
69 kV					0	18
115 kV					0	19
138 kV					0	20
Other:						
NONE					0	21
Underground Lines						
34.5 kV					0	22
69 kV					0	23
115 kV					0	24
138 kV					0	25
Other:						
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
Total	0	4
Customers on rural lines at end of year:		5
Rural Customers (served at rural rates):		6
Farm	6	7
Nonfarm	295	8
Total	301	9
Customers served at other than rural rates:		10
Farm		11
Nonfarm		12
Total	0	13
Total customers on rural lines at end of year	301	14

MONTHLY PEAK DEMAND AND ENERGY USAGE

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

Monthly Peak						Monthly Energy Usage	
Month (a)		kW (b)	Day of Week (c)	Date (MM/DD/YYYY) (d)	Time Beginning (HH:MM) (e)	(kWh) (000's) (f)	
January	01	7,854	Wednesday	01/31/2007	12:00	3,915	1
February	02	7,961	Friday	02/02/2007	10:00	3,729	2
March	03	7,492	Monday	03/19/2007	11:00	3,785	3
April	04	7,591	Thursday	04/05/2007	14:00	3,613	4
May	05	7,934	Thursday	05/31/2007	15:00	3,539	5
June	06	8,033	Tuesday	06/26/2007	14:00	3,756	6
July	07	8,390	Thursday	07/26/2007	11:00	3,811	7
August	08	8,362	Wednesday	08/08/2007	15:00	3,943	8
September	09	8,016	Tuesday	09/25/2007	14:00	3,306	9
October	10	7,918	Wednesday	10/17/2007	16:00	3,837	10
November	11	8,220	Tuesday	11/06/2007	11:00	3,592	11
December	12	8,006	Friday	12/28/2007	09:00	3,688	12
Total		95,777				44,514	

System Name WPPI

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

Type of Reading	Supplier
60 minutes integrated	WPPI

ELECTRIC ENERGY ACCOUNT

Particulars (a)	kWh (000's) (b)	
Source of Energy		
Generation (excluding Station Use):		
Fossil Steam		1
Nuclear Steam		2
Hydraulic		3
Internal Combustion Turbine		4
Internal Combustion Reciprocating		5
Non-Conventional (wind, photovoltaic, etc.)		6
Total Generation	0	7
Purchases	44,514	8
Interchanges:		9
In (gross)		9
Out (gross)		10
Net	0	11
Transmission for/by others (wheeling):		12
Received		12
Delivered		13
Net	0	14
Total Source of Energy	44,514	15
Disposition of Energy		
Sales to Ultimate Consumers (including interdepartmental sales)	42,934	18
Sales For Resale		19
Energy Used by the Company (excluding station use):		
Electric Utility		21
Common (office, shops, garages, etc. serving 2 or more util. depts.)		22
Total Used by Company	0	23
Total Sold and Used	42,934	24
Energy Losses:		
Transmission Losses (if applicable)		26
Distribution Losses	1,580	27
Total Energy Losses	1,580	28
Loss Percentage (% Total Energy Losses of Total Source of Energy)	3.5494%	29
Total Disposition of Energy	44,514	30

SALES OF ELECTRICITY BY RATE SCHEDULE

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

Type of Sales/Rate Class Title (a)	Rate Schedule (b)	Avg. No. of Customers (c)	kWh (000 Omitted) (d)	(e)
Residential Sales				
RESIDENTIAL	RG-1	933	7,073	1
Total Sales for Residential Sales		933	7,073	
Commercial & Industrial				
SMALL POWER	CP-1	11	1,755	2
LARGE POWER	CP-2	6	8,826	3
INDUSTRIAL POWER	CP-3	1	21,342	4
GENERAL SERVICE	GS-1	173	3,603	5
PUMPING, DISPOSAL, & LIFT STATION	GS-1	10	135	6
Total Sales for Commercial & Industrial		201	35,661	
Public Street & Highway Lighting				
STREET LIGHTING	MS-1	1	171	7
YARD LIGHTS	MS-3	71	29	8
Total Sales for Public Street & Highway Lighting		72	200	
Sales for Resale				
NONE				9
Total Sales for Sales for Resale		0	0	
TOTAL SALES FOR ELECTRICITY		1,206	42,934	

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)	
		581,871	63,144	645,015	1
0	0	581,871	63,144	645,015	
8,720	12,899	151,628	15,965	167,593	2
25,696	28,520	574,515	78,448	652,963	3
53,132	54,998	1,220,326	188,417	1,408,743	4
		280,279	32,222	312,501	5
		10,756	1,215	11,971	6
87,548	96,417	2,237,504	316,267	2,553,771	
		35,309	1,264	36,573	7
		7,986	278	8,264	8
0	0	43,295	1,542	44,837	
				0	9
0	0	0	0	0	
87,548	96,417	2,862,670	380,953	3,243,623	

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	1005		MAIN SUBSTATION		1
Point of Delivery	SUB 2		SUB 1		2
Type of Power Purchased (firm, dump, etc.)	FIRM		FIRM		3
Voltage at Which Delivered	69KV		69KV		4
Point of Metering	SUBSTATION		SUBSTATION		5
Total of 12 Monthly Maximum Demands -- kW	52,198		49,559		6
Average load factor	56.5628%		63.4666%		7
Total Cost of Purchased Power	1,292,987		1,377,460		8
Average cost per kWh	0.0600		0.0600		9
On-Peak Hours (if applicable)	11202		11763		10
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	11
January	921	938	1,058	998	12
February	886	895	984	965	13
March	947	932	980	926	14
April	964	907	889	852	15
May	900	838	943	858	16
June	919	905	1,012	920	17
July	861	830	1,071	1,048	18
August	1,033	820	1,145	945	19
September	817	735	857	898	20
October	1,108	914	964	851	21
November	977	827	917	871	22
December	869	810	943	1,066	23
Total kWh (000)	11,202	10,351	11,763	11,198	24

Particulars	(d)		(e)		
Name of Vendor					29
Point of Delivery					30
Voltage at Which Delivered					31
Point of Metering					32
Type of Power Purchased (firm, dump, etc.)					33
Total of 12 Monthly Maximum Demands -- kW					34
Average load factor					35
Total Cost of Purchased Power					36
Average cost per kWh					37
On-Peak Hours (if applicable)					38
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	39
January					40
February					41
March					42
April					43
May					44
June					45
July					46
August					47
September					48
October					49
November					50
December					51
Total kWh (000)					52

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
Load Factor		9
Maximum Net Generation in Any One Day	0	10
Date of Such Maximum		11
Number of Hours Generators Operated		12
Maximum Continuous or Dependable Capacity--kW	0	13
Is Plant Owned or Leased?	█	14
Total Production Expenses	0	15
Cost per kWh of Net Generation (\$)		16
Monthly Net Generation --- kWh (000):		
January	0	17
February	0	18
March	0	19
April	0	20
May	0	21
June	0	22
July	0	23
August	0	24
September	0	25
October	0	26
November	0	27
December	0	28
Total kWh (000)	0	29
Gas Consumed--Therms	0	30
Average Cost per Therm Burned (\$)	0.0000	31
Fuel Oil Consumed Barrels (42 gal.)	0	32
Average Cost per Barrel of Oil Burned (\$)		33
Specific Gravity		34
Average BTU per Gallon		35
Lubricating Oil Consumed--Gallons	0	36
Average Cost per Gallon (\$)		37
kWh Net Generation per Gallon of Fuel Oil		38
kWh Net Generation per Gallon of Lubr. Oil		39
Does plant produce steam for heating or other purposes in addition to elec. generation?	█	40
Coal consumed--tons (2,000 lbs.)	0	42
Average Cost per Ton (\$)		43
Kind of Coal Used		44
Average BTU per Pound		45
Water Evaporated--Thousands of Pounds	0	46
Is Water Evaporated, Metered or Estimated?	█	47
Lbs. of Steam per Lb. of Coal or Equivalent Fuel		48
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.		49
Based on Total Coal Used at Plant		50
Based on Coal Used Solely in Electric Generation		51
Average BTU per kWh Net Generation		52
Total Cost of Fuel (Oil and/or Coal)		53
per kWh Net Generation (\$)		54

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							
Total							0
							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						
Total						0
						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.

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

1

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.

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

1

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	INDUSTRIAL	MUSCODA				1
Voltage--High Side	69,000	69,000				2
Voltage--Low Side	2,400	2,400				3
Num. Main Transformers in Operation	1	2				4
Total Capacity of Transformers in kVA	3,750	10,000				5
Number of Spare Transformers on Hand	0	0				6
15-Minute Maximum Demand in kW	4,836	4,849				7
Dt and Hr of Such Maximum Demand	08/07/2007 15:00	11/06/2007 11:00				8 9
Kwh Output	22,961,284	21,553,194				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						27
Voltage--High Side						28
Voltage--Low Side						29
Num. of Main Transformers in Operation						30
Capacity of Transformers in kVA						31
Number of Spare Transformers on Hand						32
15-Minute Maximum Demand in kW						33
Dt and Hr of Such Maximum Demand						34
Kwh Output						35

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	1,276	553	30,646	1
Acquired during year		5	50	2
Total	1,276	558	30,696	3
Retired during year	11	6	133	4
Sales, transfers or adjustments increase (decrease)				5
Number end of year	1,265	552	30,563	6
Number end of year accounted for as follows:				7
In customers' use	1,173	489	26,643	8
In utility's use	10	7	165	9
				10
Locked meters on customers' premises	54			11
In stock	28	56	3,755	12
Total end of year	1,265	552	30,563	13

STREET LIGHTING EQUIPMENT

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

Particulars (a)	Watts (b)	Number Each Type (c)	kWh Used Annually (d)	
Street Lighting Non-Ornamental				
Sodium Vapor	100	171	71,645	1
Sodium Vapor	150	30	20,470	2
Sodium Vapor	250	74	78,469	3
Total		275	170,584	
Ornamental				
NONE				4
Total		0	0	
Other				
NONE				5
Total		0	0	

ELECTRIC OPERATING SECTION FOOTNOTES

Electric Operation & Maintenance Expenses (Page E-03)

General footnotes

THE COST OF PURCHASED POWER HAS INCREASED SIGNIFICANTLY DURING THE YEAR RESULTING IN INCREASES IN THE PCAC.

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.

EMPLOYEE PENSION AND BENEFITS (926): INCREASE DUE TO INSURANCE BENEFIT PAYOUT TO FAMILIY OF FORMER UTILITY EMPLOYEE.

TRANSPORTATION EXPENSE (933): INCREASE DUE TO INCREASE IN DEPRECIATION EXPENSE CHARGED TO ACCOUNT DUE TO THE PURCHASE OF A NEW BOOM TRUCK.

MAINTENANCE OF STRUCTURES AND EQUIPMENT (571): INCREASE DUE TO REPAIRS AT DAM DUE TO FALL FLOODING.

MAINTENANCE OF LINE TRANSFORMERS (573), MISCELLANEOUS DISTRIBUTION EXPENSES (569), AND MISCELLANEOUS GENERAL EXPENSES (930): INCREASES AND DECREASES DUE TO ALLOCATION OF WAGES BASED ON HOURS WORKED DURING THE YEAR.

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

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

TRANSPORTATION EQUIPMENT (392): PURCHASE OF NEW BOOM (BUCKET) TRUCK.

OVERHEAD CONDUCTORS AND DEVICES (365): ADDITIONS REPRESENTATIVE OF THE COMPLETION OF THE LOOPING PROJECT WHICH UPGRADED THE UTILITY'S DISTRIBUTION SYSTEM.

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

TRANSPORTATION EQUIPMENT (392): RETIREMENT OF 97 PICKUP AND 96 BUCKET TRUCK.

Electric Utility Plant in Service --Plant Financed by Contributions-- (Page E-08)

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

OVERHEAD CONDUCTORS AND DEVICES (365): ADDITIONS REPRESENTATIVE OF THE COMPLETION OF THE LOOPING PROJECT WHICH UPGRADED THE UTILITY'S DISTRIBUTION SYSTEM.

Sales of Electricity by Rate Schedule (Page E-14)

General footnotes

PCAC REVENUES WERE HIGH DURING THE YEAR REFLECTING INCREASED WHOLESALE POWER COSTS.