



3014 (02-05-09)

ANNUAL REPORT

OF

Name: WHITEHALL MUNICIPAL ELECTRIC UTILITY

Principal Office: 18620 HOBSON STREET
P.O. BOX 155
WHITEHALL, WI 54773

For the Year Ended: DECEMBER 31, 2008

**WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN**P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

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

GENERAL RULES FOR REPORTING

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

SIGNATURE PAGE

I LYNN JOHNSON of
(Person responsible for accounts)

WHITEHALL MUNICIPAL ELECTRIC UTILITY, certify that I
(Utility Name)

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

(Signature of person responsible for accounts) 03/10/2009
(Date)

CITY ADMINISTRATOR
(Title)

SIGNATURE PAGE

Signature Page (Page ii)

General footnotes

ACCOUNTANTS' COMPILATION REPORT

To the City Council
City of Whitehall
Whitehall, Wisconsin

We have compiled the balance sheets of the Whitehall Water Utility, an enterprise fund of the City of Whitehall as of December 31, 2008 and 2007, and the related statements of income and retained earnings for the years then ended and the supplemental schedules as of and for the year ended December 31, 2008 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.

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 supplemental schedules referred to above and, accordingly, do not express an opinion or any other form of assurance on them.

The financial statements and related supplemental schedules are presented in accordance with the requirements of the Public Service Commission of Wisconsin, which differ from accounting principles generally accepted in the United States of America. Accordingly, these financial statements are not designed for those who are not informed about such differences. This report is intended solely for the information and use of the Public Service Commission of Wisconsin and is not intended and should not be used by anyone other than the specified party.

March 10, 2009

TABLE OF CONTENTS

Schedule Name	Page
General Rules for Reporting	i
Signature Page	ii
Table of Contents	iii
Identification and Ownership	iv
 FINANCIAL SECTION	
Income Statement	F-01
Details of Income Statement Accounts	F-02
Income from Merchandising, Jobbing & Contract Work (Accts. 415-416)	F-03
Revenues Subject to Wisconsin Remainder Assessment	F-04
Distribution of Total Payroll	F-05
Full-Time Employees (FTE)	F-06
Balance Sheet	F-07
Net Utility Plant	F-08
Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 111.1)	F-09
Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 111.2)	F-10
Net Nonutility Property (Accts. 121 & 122)	F-11
Accumulated Provision for Uncollectible Accounts-Cr. (Acct. 144)	F-12
Materials and Supplies	F-13
Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251)	F-14
Capital Paid in by Municipality (Acct. 200)	F-15
Bonds (Accts. 221 and 222)	F-17
Notes Payable & Miscellaneous Long-Term Debt	F-18
Taxes Accrued (Acct. 236)	F-19
Interest Accrued (Acct. 237)	F-20
Detail of Other Balance Sheet Accounts	F-22
Return on Rate Base Computation	F-23
Regulatory Liability - Pre-2003 Historical Accumulated Depreciation on Contributed Utility Plant (253)	F-25
Important Changes During the Year	F-26
 ELECTRIC OPERATING SECTION	
Electric Operating Revenues & Expenses	E-01
Other Operating Revenues (Electric)	E-02
Electric Operation & Maintenance Expenses	E-03
Taxes (Acct. 408 - Electric)	E-04
Property Tax Equivalent (Electric)	E-05
Electric Utility Plant in Service --Plant Financed by Utility or Municipality--	E-06
Electric Utility Plant in Service --Plant Financed by Contributions--	E-07
Transmission and Distribution Lines	E-12
Rural Line Customers	E-13
Monthly Peak Demand and Energy Usage	E-14
Electric Energy Account	E-15
Sales of Electricity by Rate Schedule	E-16
Purchased Power Statistics	E-18
Production Statistics Totals	E-19
Production Statistics	E-20
Steam Production Plants	E-21
Internal Combustion Generation Plants	E-22
Hydraulic Generating Plants	E-24

TABLE OF CONTENTS

Schedule Name	Page
ELECTRIC OPERATING SECTION	
Substation Equipment	E-26
Electric Distribution Meters & Line Transformers	E-27
Street Lighting Equipment	E-28

IDENTIFICATION AND OWNERSHIP

Exact Utility Name: WHITEHALL MUNICIPAL ELECTRIC UTILITY

Utility Address: 18620 HOBSON STREET
P.O. BOX 155
WHITEHALL, WI 54773

When was utility organized? 10/31/1940

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MR LYNN JOHNSON

Title: ADMINISTRATOR

Office Address:

18620 HOBSON STREET
P.O. BOX 155
WHITEHALL, WI 54773

Telephone: (715) 538 - 4353

Fax Number: (715) 538 - 2301

Email Address: ljohnson@wppienergy.org

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

Name: JAMES R. MURRAY

Title: PARTNER

Office Address:

VIRCHOW KRAUSE & CO LLP
225 SOUTH SIXTH STREET STE 2300
MINNEAPOLIS, MN 55402

Telephone: (612) 876 - 4914

Fax Number: (612) 238 - 9095

Email Address: jmurray@virchowkrause.com

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

Name: MR. EARL STENDAHL

Title: PRESIDENT

Office Address:

18620 HOBSON STREET
P.O. BOX 155
WHITEHALL, WI 54773

Telephone: (715) 538 - 4353

Fax Number: (715) 538 - 2301

Email Address:

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

YES

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

Name:

Title:

Office Address:

VIRCHOW KRAUSE & CO LLP
225 SOUTH SIXTH STREET STE 2300
MINNEAPOLIS, MN 55402

Telephone: (888) 835 - 1344

Fax Number: (612) 238 - 9095

Email Address:

IDENTIFICATION AND OWNERSHIP

Date of most recent audit report: 4/28/2008

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

Names and titles of utility management including manager or superintendent:

Name: MR LYNN JOHNSON

Title: ADMINISTRATOR

Office Address:

18620 HOBSON STREET
P.O. BOX 155
WHITEHALL, WI 54773

Telephone: (715) 538 - 4353

Fax Number: (715) 538 - 2301

Email Address: ljohnson@wppienergy.org

Name: MR. GARY FROMM

Title: ELECTRIC SUPERINTENDENT

Office Address:

18620 HOBSON STREET
P.O. BOX 155
WHITEHALL, WI 54773

Telephone: (715) 538 - 4353

Fax Number: (715) 538 - 2301

Email Address: gfromm@wppienergy.org

Name of utility commission/committee: WHITEHALL ELECTRIC UTILITY COMMISSION

Names of members of utility commission/committee:

- MR ROBERT GUINN, COMMISSIONER
- MR DAN SCHREINER, COMMISSIONER
- MR ELIOT SOLSRUD, COMMISSIONER
- MS MARILYN SPEERSTRA, COMMISSIONER
- MR EARL STENDAHL, PRESIDENT

Is sewer service rendered by the utility? NO

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

Date of Ordinance: [REDACTED]

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

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

Firm Name: NONE

Contact Person:

Title:

Telephone:

Fax Number:

Email Address:

Contract/Agreement beginning-ending dates:

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

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	2,875,389	2,726,448	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	2,685,832	2,412,398	2
Depreciation Expense (403)	153,959	151,077	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	86,274	78,629	5
Total Operating Expenses	2,926,065	2,642,104	
Net Operating Income	(50,676)	84,344	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	(50,676)	84,344	
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)	3,509	3,729	10
Miscellaneous Nonoperating Income (421)	12,157	11,436	11
Total Other Income	15,666	15,165	
Total Income	(35,010)	99,509	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(5,697)	(5,697)	12
Other Income Deductions (426)	31,188	30,616	13
Total Miscellaneous Income Deductions	25,491	24,919	
Income Before Interest Charges	(60,501)	74,590	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	21,485	23,902	14
Amortization of Debt Discount and Expense (428)	2,157	2,157	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	23,642	26,059	
Net Income	(84,143)	48,531	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	1,006,312	957,781	20
Balance Transferred from Income (433)	(84,143)	48,531	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)	922,169	1,006,312	

DETAILS OF INCOME STATEMENT ACCOUNTS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
UTILITY OPERATING INCOME				
Operating Revenues (400):				
Derived	2,875,389	0	2,875,389	1
Total (Acct. 400):	2,875,389	0	2,875,389	
Operation and Maintenance Expense (401-402):				
Derived	2,685,832	0	2,685,832	2
Total (Acct. 401-402):	2,685,832	0	2,685,832	
Depreciation Expense (403):				
Derived	153,959	0	153,959	3
Total (Acct. 403):	153,959	0	153,959	
Amortization Expense (404-407):				
Derived	0	0	0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	86,274	0	86,274	5
Total (Acct. 408):	86,274	0	86,274	
Revenues from Utility Plant Leased to Others (412):				
NONE			0	6
Total (Acct. 412):	0	0	0	
Expenses of Utility Plant Leased to Others (413):				
NONE			0	7
Total (Acct. 413):	0	0	0	
TOTAL UTILITY OPERATING INCOME:	(50,676)	0	(50,676)	
OTHER INCOME				
Income from Merchandising, Jobbing and Contract Work (415-416):				
Derived	0	0	0	8
Total (Acct. 415-416):	0	0	0	
Income from Nonutility Operations (417):				
NONE			0	9
Total (Acct. 417):	0	0	0	
Nonoperating Rental Income (418):				
NONE			0	10
Total (Acct. 418):	0	0	0	
Interest and Dividend Income (419):				
INTEREST INCOME	3,509		3,509	11
Total (Acct. 419):	3,509	0	3,509	
Miscellaneous Nonoperating Income (421):				
Contributed Plant - Electric			0	12
CONTRIBUTED PLANT		12,157	12,157	13
Total (Acct. 421):	0	12,157	12,157	
TOTAL OTHER INCOME:	3,509	12,157	15,666	

DETAILS OF INCOME STATEMENT ACCOUNTS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
MISCELLANEOUS INCOME DEDUCTIONS				
Miscellaneous Amortization (425):				
Regulatory Liability (253) Amortization	(5,697)	0	(5,697)	14
NONE			0	15
Total (Acct. 425):	(5,697)	0	(5,697)	
Other Income Deductions (426):				
Depreciation Expense on Contributed Plant - Electric	0	31,188	31,188	16
NONE			0	17
Total (Acct. 426):	0	31,188	31,188	
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(5,697)	31,188	25,491	
INTEREST CHARGES				
Interest on Long-Term Debt (427):				
Derived	21,485	0	21,485	18
Total (Acct. 427):	21,485	0	21,485	
Amortization of Debt Discount and Expense (428):				
AMORTIZATION OF DEBT DISCOUNT AND EXPENSE	2,157		2,157	19
Total (Acct. 428):	2,157	0	2,157	
Amortization of Premium on Debt--Cr. (429):				
NONE			0	20
Total (Acct. 429):	0	0	0	
Interest on Debt to Municipality (430):				
Derived	0	0	0	21
Total (Acct. 430):	0	0	0	
Other Interest Expense (431):				
Derived	0	0	0	22
Total (Acct. 431):	0	0	0	
Interest Charged to Construction--Cr. (432):				
NONE			0	23
Total (Acct. 432):	0	0	0	
TOTAL INTEREST CHARGES:	23,642	0	23,642	
NET INCOME:	(65,112)	(19,031)	(84,143)	
EARNED SURPLUS				
Unappropriated Earned Surplus (Beginning of Year) (216):				
Derived	320,258	686,054	1,006,312	24
Total (Acct. 216):	320,258	686,054	1,006,312	
Balance Transferred from Income (433):				
Derived	(65,112)	(19,031)	(84,143)	25
Total (Acct. 433):	(65,112)	(19,031)	(84,143)	
Miscellaneous Credits to Surplus (434):				
NONE			0	26
Total (Acct. 434):	0	0	0	

DETAILS OF INCOME STATEMENT ACCOUNTS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
EARNED SURPLUS				
Miscellaneous Debits to Surplus--Debit (435):				
NONE			0	27
Total (Acct. 435)--Debit:	0	0	0	
Appropriations of Surplus--Debit (436):				
Detail appropriations to (from) account 215			0	28
Total (Acct. 436)--Debit:	0	0	0	
Appropriations of Income to Municipal Funds--Debit (439):				
NONE			0	29
Total (Acct. 439)--Debit:	0	0	0	
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	255,146	667,023	922,169	

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			0	1
Costs & Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold		0			0	2
Payroll		0			0	3
Materials		0			0	4
Taxes		0			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

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	0	2,875,389	0	0	2,875,389	1
Less: interdepartmental sales	0	21,969	0	0	21,969	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases)						
to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	0	2,853,420	0	0	2,853,420	

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	0	0	0	1
Electric operating expenses	209,004	0	209,004	2
Gas operating expenses	0	0	0	3
Heating operating expenses	0	0	0	4
Sewer operating expenses	0	0	0	5
Merchandising and jobbing	0	0	0	6
Other nonutility expenses	0	0	0	7
Water utility plant accounts	0	0	0	8
Electric utility plant accounts	5,078	0	5,078	9
Gas utility plant accounts	0	0	0	10
Heating utility plant accounts	0	0	0	11
Sewer utility plant accounts	0	0	0	12
Accum. prov. for depreciation of water plant	0	0	0	13
Accum. prov. for depreciation of electric plant	0	0	0	14
Accum. prov. for depreciation of gas plant	0	0	0	15
Accum. prov. for depreciation of heating plant	0	0	0	16
Accum. prov. for depreciation of sewer plant	0	0	0	17
Clearing accounts	0	0	0	18
All other accounts	0	0	0	19
Total Payroll	214,082	0	214,082	

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
Electric	4.4	2
Gas		3
Sewer		4

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101)	4,092,638	4,034,612	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	2,659,922	2,480,878	2
Net Utility Plant	1,432,716	1,553,734	
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)	0	0	6
Sinking Funds (125)	19,991	113,478	7
Depreciation Fund (126)	10,000		8
Other Special Funds (128)	87,117		9
Total Other Property and Investments	117,108	113,478	
CURRENT AND ACCRUED ASSETS			
Cash (131)	0	38,307	10
Special Deposits (134)	0		11
Working Funds (135)			12
Temporary Cash Investments (136)	0	10,164	13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	255,704	237,315	15
Other Accounts Receivable (143)	12,645	7,011	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	313,974	287,261	18
Plant Materials and Operating Supplies (154)	30,829	28,114	19
Merchandise (155)	0	0	20
Other Materials and Supplies (156)	0	0	21
Stores Expense (163)	0	0	22
Prepayments (165)	0	0	23
Interest and Dividends Receivable (171)			24
Accrued Utility Revenues (173)			25
Miscellaneous Current and Accrued Assets (174)			26
Total Current and Accrued Assets	613,152	608,172	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	12,939	15,096	27
Extraordinary Property Losses (182)	0	0	28
Preliminary Survey and Investigation Charges (183)	0	0	29
Clearing Accounts (184)	0		30
Temporary Facilities (185)	0		31
Miscellaneous Deferred Debits (186)	0		32
Total Deferred Debits	12,939	15,096	
Total Assets and Other Debits	2,175,915	2,290,480	

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)	331,056	331,056	33
Appropriated Earned Surplus (215)			34
Unappropriated Earned Surplus (216)	922,169	1,006,312	35
Total Proprietary Capital	1,253,225	1,337,368	
LONG-TERM DEBT			
Bonds (221)	425,000	490,000	36
Advances from Municipality (223)	107,754	82,260	37
Other Long-Term Debt (224)	48,911	73,923	38
Total Long-Term Debt	581,665	646,183	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	39
Accounts Payable (232)	197,544	165,873	40
Payables to Municipality (233)	0	0	41
Customer Deposits (235)	3,501	1,080	42
Taxes Accrued (236)	0	0	43
Interest Accrued (237)	3,290	3,764	44
Tax Collections Payable (241)			45
Miscellaneous Current and Accrued Liabilities (242)	51,235	45,060	46
Total Current and Accrued Liabilities	255,570	215,777	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	47
Customer Advances for Construction (252)	0	0	48
Other Deferred Credits (253)	85,455	91,152	49
Total Deferred Credits	85,455	91,152	
OPERATING RESERVES			
Property Insurance Reserve (261)			50
Injuries and Damages Reserve (262)			51
Pensions and Benefits Reserve (263)			52
Miscellaneous Operating Reserves (265)			53
Total Operating Reserves	0	0	
Total Liabilities and Other Credits	2,175,915	2,290,480	

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	0	0	0	4,034,612	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)	0	0	0	3,171,851	2
Utility Plant in Service - Contributed Plant (101.2)	0	0	0	920,787	3
Utility Plant Purchased or Sold (102)					4
Utility Plant Leased to Others (104)					5
Property Held for Future Use (105)					6
Completed Construction not Classified (106)					7
Construction Work in Progress (107)					8
Total Utility Plant	0	0	0	4,092,638	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (111.1)	0	0	0	2,397,576	9
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	0	0	0	262,346	10
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					11
Accumulated Provision for Depreciation of Property Held for Future Use (113)					12
Accumulated Provision for Amortization of Utility Plant in Service (114)					13
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					14
Accumulated Provision for Amortization of Property Held for Future Use (116)					15
Total Accumulated Provision	0	0	0	2,659,922	
Other Utility Plant Accounts:					
Utility Plant Acquisition Adjustments (117)					16
Accumulated Provision for Amortization of Utility Plant Acquisition Adjustments (118)					17
Other Utility Plant Adjustments (119)					18
Total Other Utility Plant Accounts	0	0	0	0	
Net Utility Plant	0	0	0	1,432,716	

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

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

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

Particulars (a)	Electric (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (111.1)	2,249,720				2,249,720	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	153,959				153,959	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	1,095				1,095	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	155,054	0	0	0	155,054	16
Debits during year						17
Book cost of plant retired	7,198				7,198	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	7,198	0	0	0	7,198	25
Balance end of year (111.1)	2,397,576	0	0	0	2,397,576	26
Footnotes						27

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

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

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

Particulars (a)	Electric (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (111.2)	231,158				231,158	1
Credits During Year						2
Accruals:						3
Charged Other Income Deductions (426)	31,188				31,188	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	31,188	0	0	0	31,188	16
Debits during year						17
Book cost of plant retired	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 (111.2)	262,346	0	0	0	262,346	26
Footnotes						27

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

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

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

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

MATERIALS AND SUPPLIES

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

Account	Total End of Year	Amount Prior Year
Electric utility total	30,829	28,114
Water utility (154)	0	2
Sewer utility (154)	0	3
Heating utility (154)	0	4
Gas utility (154)	0	5
Merchandise (155)	0	6
Other materials & supplies (156)	0	7
Stores expense (163)	0	8
Total Materials and Supplies	30,829	28,114

**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 ELECTRIC REVENUE BOND	2,157	428	12,939	1
Total			12,939	
Unamortized premium on debt (251)				
NONE				2
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	331,056	1
Changes during year (explain):		
NONE	0	2
Balance end of year	331,056	

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 REVENUE BOND	09/30/2003	12/01/2014	3.20%	425,000	1
Total Bonds (Account 221):				425,000	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances from Municipality (223)					
PRIOR YEARS TAX EQUIVALENT	00/00/0000	00/00/0000	0.00%	82,260	1
ADVANCE FROM MUNICIPALITY	00/00/0000	00/00/0000	0.00%	25,494	2
Total for Account 223				107,754	
Other Long-Term Debt (224)					
NOTE PAYABLE	05/26/2006	05/26/2011	5.29%	9,556	3
STATE TRUST FUND LOAN	03/15/2005	03/15/2025	5.24%	39,355	4
PROMISSORY NOTE	09/09/2003	10/01/2008	3.99%	0	5
Total for Account 224				48,911	
Notes Payable (231)					
NONE	00/00/0000	00/00/0000	0.00%		6
Total for Account 231				0	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense		2
Charged electric department expense	86,274	3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	86,274	
Taxes paid during year:		
County, state and local taxes	63,017	6
Social Security taxes	15,936	7
PSC Remainder Assessment	2,709	8
Other (explain):		
Llense Fees	4,612	9
Total payments and other debits	86,274	
Balance end of year	0	

INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
2003 REVENUE BOND	1,519	18,181	18,349	1,351	1
Subtotal	1,519	18,181	18,349	1,351	
Advances from Municipality (223)					
ADVANCE FROM MUNICIPALITY	0			0	2
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
PROMISSORY NOTE	359	488	549	298	3
NOTE PAYABLE	225	739	964	0	4
STATE TRUST FUND LOAN	1,661	2,077	2,097	1,641	5
Subtotal	2,245	3,304	3,610	1,939	
Notes Payable (231)					
NONE	0			0	6
Subtotal	0	0	0	0	
Total	3,764	21,485	21,959	3,290	

DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Sinking Funds (125):		
REDEMPTION ACCOUNT	19,991	3
Total (Acct. 125):	19,991	
Depreciation Fund (126):		
DEPRECIATION FUND	10,000	4
Total (Acct. 126):	10,000	
Other Special Funds (128):		
BOND RESERVE ACCOUNT	59,021	5
CONSTRUCTION ACCT-BOND PROCEEDS	28,096	6
Total (Acct. 128):	87,117	
Special Deposits (134):		
NONE		7
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE		8
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water		9
Electric	255,704	10
Sewer (Regulated)		11
Other (specify):		
NONE		12
Total (Acct. 142):	255,704	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		13
Merchandising, jobbing and contract work		14
Other (specify):		
OTHER ACCOUNTS RECEIVABLE - MISC	12,645	15
Total (Acct. 143):	12,645	
Receivables from Municipality (145):		
ADVANCE TO TIF DISTRICT #2	313,974	16
Total (Acct. 145):	313,974	

DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

Particulars (a)	Balance End of Year (b)	
Prepayments (165):		
NONE		17
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		18
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
NONE		19
Total (Acct. 183):	0	
Clearing Accounts (184):		
NONE		20
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE		21
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
NONE		22
Total (Acct. 186):	0	
Payables to Municipality (233):		
NONE		23
Total (Acct. 233):	0	
Other Deferred Credits (253):		
Regulatory Liability	85,455	24
NONE		25
Total (Acct. 253):	85,455	

DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

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

Line 10: Other Accounts Receivable includes pole contact rent due from Century Tel and reimbursements due from WPPI.

The receivable from TIF #2 is self-explanatory.

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)	0	3,145,338	0	0	3,145,338	1
Materials and Supplies	0	29,471	0	0	29,471	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (111.1)	0	2,323,648	0	0	2,323,648	4
Customer Advances for Construction					0	5
Regulatory Liability	0	88,303	0	0	88,303	6
NONE					0	7
Average Net Rate Base	0	762,858	0	0	762,858	
Net Operating Income	0	(50,676)	0	0	(50,676)	8
Net Operating Income as a percent of						
Average Net Rate Base	N/A	-6.64%	N/A	N/A	-6.64%	

**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	0	91,152	0	0	91,152	1
Add credits during year:						
NONE					0	2
Deduct charges:						
Miscellaneous Amortization (425)	0	5,697	0	0	5,697	3
Other (specify):						
NONE					0	4
Balance End of Year	0	85,455	0	0	85,455	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

ELECTRIC OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Electricity			
Sales of Electricity (440-448)	2,848,069	2,698,521	1
Total Sales of Electricity	2,848,069	2,698,521	
Other Operating Revenues			
Forfeited Discounts (450)	6,060	8,728	2
Miscellaneous Service Revenues (451)	3,913	3,069	3
Sales of Water and Water Power (453)	0	0	4
Rent from Electric Property (454)	8,089	7,556	5
Interdepartmental Rents (455)	0	0	6
Other Electric Revenues (456)	9,258	8,574	7
Amortization of Construction Grants (457)	0	0	8
Total Other Operating Revenues	27,320	27,927	
Total Operating Revenues	2,875,389	2,726,448	
Operation and Maintenance Expenses			
Power Production Expenses (500-546)	2,265,625	2,045,473	9
Transmission Expenses (550-553)	0	0	10
Distribution Expenses (560-576)	211,350	172,829	11
Customer Accounts Expenses (901-904)	37,606	35,714	12
Customer Service and Information Expenses (906)			13
Sales Expenses (910)	0	0	14
Administrative and General Expenses (920-935)	171,251	158,382	15
Total Operation and Maintenance Expenses	2,685,832	2,412,398	
Other Expenses			
Depreciation Expense (403)	153,959	151,077	16
Amortization Expense (404-407)	0	0	17
Taxes (408)	86,274	78,629	18
Total Other Expenses	240,233	229,706	
Total Operating Expenses	2,926,065	2,642,104	
NET OPERATING INCOME	(50,676)	84,344	

OTHER OPERATING REVENUES (ELECTRIC)

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

Particulars (a)	Amount (b)	
Forfeited Discounts (450):		
Customer late payment charges	6,060	1
Other (specify):		
NONE		2
Total Forfeited Discounts (450)	6,060	
Miscellaneous Service Revenues (451):		
MISCELLANEOUS SERVICE REVENUES	3,913	3
Total Miscellaneous Service Revenues (451)	3,913	
Sales of Water and Water Power (453):		
NONE	0	4
Total Sales of Water and Water Power (453)	0	
Rent from Electric Property (454):		
RENT FROM ELECTRIC PROPERTY	8,089	5
Total Rent from Electric Property (454)	8,089	
Interdepartmental Rents (455):		
NONE	0	6
Total Interdepartmental Rents (455)	0	
Other Electric Revenues (456):		
ENERGY CONSERVATION	6,500	7
MISCELLANEOUS REVENUES	2,758	8
Total Other Electric Revenues (456)	9,258	
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		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		14
Total Other Power Generation Expenses	0	0	
OTHER POWER SUPPLY EXPENSES			
Purchased Power (545)	2,265,625	2,045,473	15
Other Expenses (546)	0		16
Total Other Power Supply Expenses	2,265,625	2,045,473	
Total Power Production Expenses	2,265,625	2,045,473	
TRANSMISSION EXPENSES			
Operation Supervision and Labor (550)	0		17
Operation Supplies and Expenses (551)	0		18
Maintenance of Transmission Plant (553)	0		19
Total Transmission Expenses	0	0	
DISTRIBUTION EXPENSES			
Operation Supervision Expenses (560)	16,128	12,934	20
Line and Station Labor (561)	77,511	68,745	21
Line and Station Supplies and Expenses (562)	16,221	23,292	* 22
Street Lighting and Signal System Expenses (565)	1,089	713	23
Meter Expenses (566)	19,150	15,078	24

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
DISTRIBUTION EXPENSES			
Customer Installations Expenses (567)	0	0	25
Miscellaneous Distribution Expenses (569)	6,024	3,989	26
Maintenance of Structures and Equipment (571)	3,025	104	27
Maintenance of Lines (572)	46,946	28,175	* 28
Maintenance of Line Transformers (573)	25	1,736	29
Maintenance of Street Lighting and Signal Systems (574)	6,603	7,757	30
Maintenance of Meters (575)	5,438	2,116	31
Maintenance of Miscellaneous Distribution Plant (576)	13,190	8,190	* 32
Total Distribution Expenses	211,350	172,829	
CUSTOMER ACCOUNTS EXPENSES			
Meter Reading Labor (901)	5,411	6,390	33
Accounting and Collecting Labor (902)	31,260	28,353	34
Supplies and Expenses (903)	935	971	35
Uncollectible Accounts (904)	0	0	36
Customer Service and Information Expenses (906)			37
Total Customer Accounts Expenses	37,606	35,714	
SALES EXPENSES			
Sales Expenses (910)		0	38
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	19,613	16,711	39
Office Supplies and Expenses (921)	4,695	4,307	40
Administrative Expenses Transferred -- Credit (922)	0	0	41
Outside Services Employed (923)	13,867	12,308	42
Property Insurance (924)	13,076	12,896	43
Injuries and Damages (925)		0	44
Employee Pensions and Benefits (926)	90,916	75,763	45
Regulatory Commission Expenses (928)	0	13	46
Miscellaneous General Expenses (930)	12,216	17,271	* 47
Transportation Expenses (933)	12,097	11,960	48
Maintenance of General Plant (935)	4,771	7,153	49
Total Administrative and General Expenses	171,251	158,382	
Total Operation and Maintenance Expenses	2,685,832	2,412,398	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Electric Operation & Maintenance Expenses (Page E-03)

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

Account #562: The 2007 expense was large compared to 2006. The 2008 decline represents a return to a more typical level of expense of this type.

Account #572: Two unusual items contributed to the increase: a truck damaged a private driveway and repair was required, and an underground fault required the compensated assistance of another utility. 2008 includes a full year of labor costs for an additional lineman hired in mid-2007.

Account #576: Increase largely due to full year of labor costs for an additional lineman hired in mid-2007.

Account #930: 2007 expenses were higher than normal. 2008 is similar to 2006.

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		63,017	58,476	1
Social Security		15,936	13,807	2
Wisconsin Gross Receipts Tax		4,612	3,762	3
PSC Remainder Assessment		2,709	2,584	4
Other (specify): NONE			0	5
Total tax expense		86,274	78,629	

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			Trempealeau				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.204785				3
County tax rate	mills		6.971978				4
Local tax rate	mills		8.106475				5
School tax rate	mills		9.371366				6
Voc. school tax rate	mills		2.334096				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		26.988700				10
Less: state credit	mills		1.395723				11
Net tax rate	mills		25.592977				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		8.106475				14
Combined School Tax Rate	mills		11.705462				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		19.811937				17
Total Tax Rate	mills		26.988700				18
Ratio of Local and School Tax to Total	dec.		0.734083				19
Total tax net of state credit	mills		25.592977				20
Net Local and School Tax Rate	mills		18.787361				21
Utility Plant, Jan. 1	\$	4,034,612	4,034,612				22
Materials & Supplies	\$	28,114	28,114				23
Subtotal	\$	4,062,726	4,062,726				24
Less: Plant Outside Limits	\$	15,144	15,144				25
Taxable Assets	\$	4,047,582	4,047,582				26
Assessment Ratio	dec.		0.828703				27
Assessed Value	\$	3,354,243	3,354,243				28
Net Local & School Rate	mills		18.787361				29
Tax Equiv. Computed for Current Year	\$	63,017	63,017				30
Tax Equivalent per 1994 PSC Report	\$	43,250					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32 33
Tax equiv. for current year (see note 5)	\$	63,017					34
Footnotes							35

ELECTRIC UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

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

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

ELECTRIC UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION PLANT						
Poles and Fixtures (355)	0				0	29
Overhead Conductors and Devices (356)	0				0	30
Underground Conduit (357)	0				0	31
Underground Conductors and Devices (358)	0				0	32
Roads and Trails (359)	0				0	33
Total Transmission Plant	0	0	0	0	0	
DISTRIBUTION PLANT						
Land and Land Rights (360)	9,225				9,225	34
Structures and Improvements (361)	27,473	2,500			29,973	35
Station Equipment (362)	943,845				943,845	36
Storage Battery Equipment (363)	0				0	37
Poles, Towers and Fixtures (364)	164,692				164,692	38
Overhead Conductors and Devices (365)	445,327	18,217	1,800		461,744	39
Underground Conduit (366)	9,183				9,183	40
Underground Conductors and Devices (367)	291,827	16,938	3,065		305,700	41
Line Transformers (368)	258,365	4,753	1,595		261,523	42
Services (369)	100,189	3,561			103,750	43
Meters (370)	132,299	10,562	238		142,623	44
Installations on Customers' Premises (371)	27,950				27,950	45
Leased Property on Customers' Premises (372)	529				529	46
Street Lighting and Signal Systems (373)	238,077	623			238,700	47
Total Distribution Plant	2,648,981	57,154	6,698	0	2,699,437	
GENERAL PLANT						
Land and Land Rights (389)	0				0	48
Structures and Improvements (390)	0				0	49
Office Furniture and Equipment (391)	7,666				7,666	50
Computer Equipment (391.1)	32,298	1,128	500		32,926	51
Transportation Equipment (392)	108,979	1,942			110,921	52
Stores Equipment (393)	300				300	53
Tools, Shop and Garage Equipment (394)	49,947				49,947	54
Laboratory Equipment (395)	3,988				3,988	55
Power Operated Equipment (396)	260,869				260,869	56
Communication Equipment (397)	3,219				3,219	57
SCADA Equipment (397.1)					0	58
Miscellaneous Equipment (398)	2,578				2,578	59

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
GENERAL PLANT						
Other Tangible Property (399)	0				0	60
Total General Plant	469,844	3,070	500	0	472,414	
Total utility plant in service directly assignable	3,118,825	60,224	7,198	0	3,171,851	
Common Utility Plant Allocated to Electric Department (300)	0				0	61
Total utility plant in service	3,118,825	60,224	7,198	0	3,171,851	

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 \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

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

ELECTRIC UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION PLANT						
Towers and Fixtures (354)	0				0	28
Poles and Fixtures (355)	0				0	29
Overhead Conductors and Devices (356)	0				0	30
Underground Conduit (357)	0				0	31
Underground Conductors and Devices (358)	0				0	32
Roads and Trails (359)	0				0	33
Total Transmission Plant	0	0	0	0	0	
DISTRIBUTION PLANT						
Land and Land Rights (360)	0				0	34
Structures and Improvements (361)	0				0	35
Station Equipment (362)	366,067				366,067	36
Storage Battery Equipment (363)	0				0	37
Poles, Towers and Fixtures (364)	24,009				24,009	38
Overhead Conductors and Devices (365)	328,745				328,745	39
Underground Conduit (366)	0				0	40
Underground Conductors and Devices (367)	152,904				152,904	41
Line Transformers (368)	7,680				7,680	42
Services (369)	6,171				6,171	43
Meters (370)	3,423				3,423	44
Installations on Customers' Premises (371)	0				0	45
Leased Property on Customers' Premises (372)	0				0	46
Street Lighting and Signal Systems (373)	15,560				15,560	47
Total Distribution Plant	904,559	0	0	0	904,559	
GENERAL PLANT						
Land and Land Rights (389)	0				0	48
Structures and Improvements (390)	0				0	49
Office Furniture and Equipment (391)	0				0	50
Computer Equipment (391.1)	0				0	51
Transportation Equipment (392)	11,228	5,000			16,228	52
Stores Equipment (393)	0				0	53
Tools, Shop and Garage Equipment (394)	0				0	54
Laboratory Equipment (395)	0				0	55
Power Operated Equipment (396)	0				0	56
Communication Equipment (397)	0				0	57
SCADA Equipment (397.1)	0				0	58
Miscellaneous Equipment (398)	0				0	59

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
GENERAL PLANT						
Other Tangible Property (399)	0				0	60
Total General Plant	11,228	5,000	0	0	16,228	
Total utility plant in service directly assignable	915,787	5,000	0	0	920,787	
Common Utility Plant Allocated to Electric Department (300)	0				0	61
Total utility plant in service	915,787	5,000	0	0	920,787	

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)	0				0	1
7.2/12.5 kV (12kV)	17				17	2
14.4/24.9 kV (25kV)	0				0	3
Other:						
NONE	0				0	4
Underground Lines						
2.4/4.16 kV (4kV)	0				0	5
7.2/12.5 kV (12kV)	4				4	6
14.4/24.9 kV (25kV)	0				0	7
Other:						
URD-1.94	3				3	8
Primary Distribution System Voltage(s) -- Rural						
Pole Lines						
2.4/4.16 kV (4kV)	0				0	9
7.2/12.5 kV (12kV)	0				0	10
14.4/24.9 kV (25kV)	0				0	11
Other:						
NONE	0				0	12
Underground Lines						
2.4/4.16 kV (4kV)	0				0	13
7.2/12.5 kV (12kV)	0				0	14
14.4/24.9 kV (25kV)	0				0	15
Other:						
NONE	0				0	16
Transmission System						
Pole Lines						
34.5 kV	0				0	17
69 kV	0				0	18
115 kV	0				0	19
138 kV	0				0	20
Other:						
NONE	0				0	21
Underground Lines						
34.5 kV	0				0	22
69 kV	0				0	23
115 kV	0				0	24
138 kV	0				0	25
Other:						
NONE	0				0	26

RURAL LINE CUSTOMERS

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

Particulars (a)	Amount (b)	
Customers added on rural lines during year:		1
Farm Customers		2
Nonfarm Customers		3
Total	0	4
Customers on rural lines at end of year:		5
Rural Customers (served at rural rates):		6
Farm		7
Nonfarm		8
Total	0	9
Customers served at other than rural rates:		10
Farm	1	11
Nonfarm	37	12
Total	38	13
Total customers on rural lines at end of year	38	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	5,240	Thursday	01/24/2008	09:00	2,992	1
February	02	5,190	Thursday	02/21/2008	09:00	2,736	2
March	03	4,935	Monday	03/31/2008	13:00	2,758	3
April	04	4,979	Tuesday	04/01/2008	11:00	2,703	4
May	05	4,951	Wednesday	05/21/2008	16:00	2,558	5
June	06	6,069	Thursday	06/26/2008	15:00	2,962	6
July	07	6,434	Tuesday	07/29/2008	16:00	3,259	7
August	08	6,161	Monday	08/18/2008	16:00	3,078	8
September	09	6,393	Tuesday	09/02/2008	13:00	2,783	9
October	10	5,089	Monday	10/13/2008	13:00	2,758	10
November	11	5,371	Tuesday	11/11/2008	18:00	2,817	11
December	12	5,641	Tuesday	12/16/2008	18:00	3,205	12
Total		66,453				34,609	

System Name

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

Type of Reading	Supplier	
60 minutes integrated	WPPI	2

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	34,608	8
Interchanges:		
In (gross)		9
Out (gross)		10
Net	0	11
Transmission for/by others (wheeling):		
Received		12
Delivered		13
Net	0	14
Total Source of Energy	34,608	15
Disposition of Energy		
Sales to Ultimate Consumers (including interdepartmental sales)	33,659	18
Sales For Resale		19
Energy Used by the Company (excluding station use):		
Electric Utility	38	21
Common (office, shops, garages, etc. serving 2 or more util. depts.)		22
Total Used by Company	38	23
Total Sold and Used	33,697	24
Energy Losses:		
Transmission Losses (if applicable)		26
Distribution Losses	949	27
Total Energy Losses	949	28
Loss Percentage (% Total Energy Losses of Total Source of Energy)	2.7421%	29
Total Disposition of Energy	34,646	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)	(f)
Residential Sales					
RURAL	MS-4	19	215		1
CITY	RG-1	714	6,504		2
Total Sales for Residential Sales		733	6,719		
Commercial & Industrial					
CITY COMMERCIAL	CG-1	169	3,609		3
RURAL COMMERCIAL	CG-1	10	28		4
CITY INDUSTRIAL	CP-1	15	21,477		5
RURAL INDUSTRIAL	CP-1	2	1,386		6
ATHLETIC FIELDS	MP-1	2	1		7
INTERDEPARTMENTAL	MP-1	3	245		8
Total Sales for Commercial & Industrial		201	26,746		
Public Street & Highway Lighting					
CITY STREETS	MS-1	1	180		9
SECURITY LIGHTS	MS-3	1	14		10
Total Sales for Public Street & Highway Lighting		2	194		
Sales for Resale					
NONE					11
Total Sales for Sales for Resale		0	0		
TOTAL SALES FOR ELECTRICITY		936	33,659		

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)	
		21,177	1,413	22,590	1
		634,001	44,807	678,808	2
0	0	655,178	46,220	701,398	
		333,031	25,757	358,788	3
		3,305	194	3,499	4
38,825	49,752	1,458,179	161,495	1,619,674	5
2,868	4,618	91,483	10,251	101,734	6
		503	1	504	7
		20,319	1,650	21,969	8
41,693	54,370	1,906,820	199,348	2,106,168	
		38,436	1,103	39,539	9
		872	92	964	10
0	0	39,308	1,195	40,503	
				0	11
0	0	0	0	0	
41,693	54,370	2,601,306	246,763	2,848,069	

PURCHASED POWER STATISTICS

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

Particulars (a)	(b)		(c)		
Name of Vendor	WPPI				1
Point of Delivery	SOURCE				2
Type of Power Purchased (firm, dump, etc.)	FIRM				3
Voltage at Which Delivered	69000				4
Point of Metering	SOURCE				5
Total of 12 Monthly Maximum Demands -- kW	66,453				6
Average load factor	71.3389%				7
Total Cost of Purchased Power	2,265,625				8
Average cost per kWh	0.0655				9
On-Peak Hours (if applicable)					10
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	11
January	1,460	1,531			12
February	1,360	1,376			13
March	1,297	1,461			14
April	1,372	1,331			15
May	1,246	1,312			16
June	1,453	1,509			17
July	1,633	1,626			18
August	1,483	1,595			19
September	1,389	1,394			20
October	1,439	1,318			21
November	1,269	1,548			22
December	1,554	1,651			23
Total kWh (000)	16,955	17,652			24
Footnotes:					25
					26
					27
	(d)		(e)		28
Name of Vendor					29
Point of Delivery					30
Voltage at Which Delivered					31
Point of Metering					32
Type of Power Purchased (firm, dump, etc.)					33
Total of 12 Monthly Maximum Demands -- kW					34
Average load factor					35
Total Cost of Purchased Power					36
Average cost per kWh					37
On-Peak Hours (if applicable)					38
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	39
January					40
February					41
March					42
April					43
May					44
June					45
July					46
August					47
September					48
October					49
November					50
December					51
Total kWh (000)					52
Footnotes:					53

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) per kWh Net Generation (\$)		53
Footnote		54

PRODUCTION STATISTICS

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

STEAM PRODUCTION PLANTS

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

Boilers

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

1

Turbine-Generators

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

INTERNAL COMBUSTION GENERATION PLANTS

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

Prime Movers

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

INTERNAL COMBUSTION GENERATION PLANTS (cont.)

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

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

1

HYDRAULIC GENERATING PLANTS

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

HYDRAULIC GENERATING PLANTS (cont.)

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

1

SUBSTATION EQUIPMENT

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

Particulars (a)	(b)	(c)	Utility Designation			
			(d)	(e)	(f)	
Name of Substation	CLAIRE ST.	TOWER DRIV				1
Voltage--High Side	6,900	6,900				2
Voltage--Low Side	12,470	12,470				3
Num. Main Transformers in Operation	1	1				4
Total Capacity of Transformers in kVA	7,500	7,500				5
Number of Spare Transformers on Hand	0	0				6
15-Minute Maximum Demand in kW	4,664	5,755				7
Dt and Hr of Such Maximum Demand	04/28/2008 11:00 06/26/2008 16:00					8
Kwh Output	19,915	14,694				9
Footnotes						10

SUBSTATION EQUIPMENT (continued)

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

SUBSTATION EQUIPMENT (continued)

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

ELECTRIC DISTRIBUTION METERS & LINE TRANSFORMERS

Particulars (a)	Number of Watt-Hour Meters (b)	Line Transformers		1
		Number (c)	Total Cap. (kVA) (d)	
Number first of year	1,327	290	17,945	1
Acquired during year	104	5	128	2
Total	1,431	295	18,073	3
Retired during year	13	10	244	4
Sales, transfers or adjustments increase (decrease)				5
Number end of year	1,418	285	17,829	6
Number end of year accounted for as follows:				7
In customers' use	997	259	15,010	8
In utility's use	3			9
Locked meters on customers' premises				10
In stock	418	26	2,819	11
Total end of year	1,418	285	17,829	12
				13

STREET LIGHTING EQUIPMENT

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

Particulars (a)	Watts (b)	Number Each Type (c)	kWh Used Annually (d)	
Street Lighting Non-Ornamental				
Fluorescent	150	125	94,061	1
Fluorescent	250	16	17,792	2
Total		141	111,853	
Ornamental				
Fluorescent	150	19	13,572	3
Fluorescent	250	18	20,016	4
Metal Halide/Halogen	70	18	20,016	5
Metal Halide/Halogen	250	18	14,688	6
Total		73	68,292	
Other				
NONE				7
Total		0	0	