



3013 (02-02-05)

**ANNUAL REPORT**

OF

Name: CEDARBURG LIGHT & WATER COMMISSION

---

Principal Office: N30 W5926 LINCOLN BOULEVARD  
P.O. BOX 767  
CEDARBURG, WI 53012-0767

---

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.*

### SIGNATURE PAGE

I DALE LYTHJOHAN of  
(Person responsible for accounts)

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

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

\_\_\_\_\_  
(Signature of person responsible for accounts)      03/21/2008  
(Date)

GENERAL MANAGER  
(Title)

## TABLE OF CONTENTS

Schedule Name	Page
General Rules for Reporting	i
Signature Page	ii
Table of Contents	iii
Identification and Ownership	iv
<b>FINANCIAL SECTION</b>	
Income Statement	F-01
Income Statement Account Details	F-02
Income from Merchandising, Jobbing & Contract Work (Accts. 415-416)	F-03
Revenues Subject to Wisconsin Remainder Assessment	F-04
Full-Time Employees (FTE)	F-05
Distribution of Total Payroll	F-05
Balance Sheet	F-06
Net Utility Plant	F-07
Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 111.1)	F-08
Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 111.2)	F-09
Net Nonutility Property (Accts. 121 & 122)	F-10
Accumulated Provision for Uncollectible Accounts-Cr. (Acct. 144)	F-11
Materials and Supplies	F-12
Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251)	F-13
Capital Paid in by Municipality (Acct. 200)	F-14
Bonds (Accts. 221 and 222)	F-15
Notes Payable & Miscellaneous Long-Term Debt	F-16
Taxes Accrued (Acct. 236)	F-17
Interest Accrued (Acct. 237)	F-18
Balance Sheet End-of-Year Account Balances	F-19
Return on Rate Base Computation	F-20
Important Changes During the Year	F-21
Regulatory Liability - Pre-2003 Historical Accumulated Depreciation on Contributed Utility	F-22
Financial Section Footnotes	F-23
<b>WATER OPERATING SECTION</b>	
Water Operating Revenues & Expenses	W-01
Water Operating Revenues - Sales of Water	W-02
Sales for Resale (Acct. 466)	W-03
Other Operating Revenues (Water)	W-04
Water Operation & Maintenance Expenses	W-05
Taxes (Acct. 408 - Water)	W-06
Property Tax Equivalent (Water)	W-07
Property Tax Equivalent (Water)	W-07
Water Utility Plant in Service --Plant Financed by Utility or Municipality--	W-08
Water Utility Plant in Service --Plant Financed by Contributions--	W-10
Accumulated Provision for Depreciation - Water --Plant Financed by Utility or Municipality	W-12
Accumulated Provision for Depreciation - Water --Plant Financed by Contributions--	W-14
Source of Supply, Pumping and Purchased Water Statistics	W-16
Sources of Water Supply - Ground Waters	W-17
Sources of Water Supply - Surface Waters	W-18
Pumping & Power Equipment	W-19
Reservoirs, Standpipes & Water Treatment	W-20
Water Mains	W-21
Water Services	W-22

## TABLE OF CONTENTS

Schedule Name	Page
<b>WATER OPERATING SECTION</b>	
Meters	W-23
Hydrants and Distribution System Valves	W-24
Water Operating Section Footnotes	W-25
<b>ELECTRIC OPERATING SECTION</b>	
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
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-08
Accumulated Provision for Depreciation - Electric --Plant Financed by Utility or Municipal	E-10
Accumulated Provision for Depreciation - Electric --Plant Financed by Contributions--	E-12
Transmission and Distribution Lines	E-14
Rural Line Customers	E-15
Monthly Peak Demand and Energy Usage	E-16
Electric Energy Account	E-17
Sales of Electricity by Rate Schedule	E-18
Purchased Power Statistics	E-20
Production Statistics Totals	E-21
Production Statistics	E-22
Internal Combustion Generation Plants	E-23
Steam Production Plants	E-23
Hydraulic Generating Plants	E-25
Substation Equipment	E-27
Electric Distribution Meters & Line Transformers	E-28
Street Lighting Equipment	E-29
Electric Operating Section Footnotes	E-30

### IDENTIFICATION AND OWNERSHIP

**Exact Utility Name:** CEDARBURG LIGHT & WATER COMMISSION

**Utility Address:** N30 W5926 LINCOLN BOULEVARD

P.O. BOX 767

CEDARBURG, WI 53012-0767

**When was utility organized?** 12/28/1901

**Report any change in name:**

**Effective Date:**

**Utility Web Site:** www.cedarburglightandwater.com

---

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

**Name:** JILL S FRANK

**Title:** OFFICE MANAGER

**Office Address:**

N30 W5926 LINCOLN BOULEVARD

P.O. BOX 767

CEDARBURG, WI 53012-0767

**Telephone:** (262) 375 - 7650

**Fax Number:** (262) 375 - 7655

**E-mail Address:** JFRANK@WPPISYS.ORG

---

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

**Name:**

**Title:**

**Office Address:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

---

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

**Name:** JOSEPH DORR

**Title:** UTILITY COMMISSION PRESIDENT

**Office Address:**

W67N721 FRANKLIN AVE

CEDARBURG, WI 53012

**Telephone:** (262) 377 - 3197

**Fax Number:**

**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 ANDRES

**Title:** PARTNER

**Office Address:** VIRCHOW KRAUSE & COMPANY

TEN TERRACE COURT

P.O. BOX 7398

MADISON, WI 53707-7398

**Telephone:** (608) 249 - 6622

**Fax Number:** (608) 249 - 8532

**E-mail Address:**

**Date of most recent audit report:** 3/31/2008

**Period covered by most recent audit:** CALENDAR YEAR 2007

---

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

---

**Name:** DALE A. LYTHJOHAN

**Title:** GENERAL MANAGER

**Office Address:**

N30 W5926 LINCOLN BLVD.

P.O. BOX 767

CEDARBURG, WI 53012

**Telephone:** (262) 375 - 7650

**Fax Number:** (262) 375 - 7655

**E-mail Address:** DLYTHJOHAN@WPPISYS.ORG

---

**Name:** TIM MARTIN

**Title:** WATER SUPERINTENDENT

**Office Address:**

N30 W5926 LINCOLN BOULEVARD

P.O. BOX 767

CEDARBURG, WI 53012

**Telephone:** (262) 375 - 7650

**Fax Number:** (262) 375 - 7655

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

---

**Name:** TOM BARELMANN

**Title:** ELECTRIC SUPERINTENDENT

**Office Address:**

N30 W5926 LINCOLN BLVD.

P.O. BOX 767

CEDARBURG, WI 53012

**Telephone:** (262) 375 - 7650 EXT

**Fax Number:** (262) 375 - 7655

**E-mail Address:** TBARELMANN@WPPISYS.ORG

---

**Name of utility commission/committee:** CEDARBURG LIGHT & WATER COMMISSION

---

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

CHARLES T BRADBURN, VICE PRESIDENT

JAMES COUTTS

### IDENTIFICATION AND OWNERSHIP

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

JOE DORR, PRESIDENT  
BLAINE HILGENDORF, SECRETARY  
BOB LOOMIS, COUNCIL REPRESENTATIVE

**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:**

**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:**

NONE

**INCOME STATEMENT**

Particulars (a)	This Year (b)	Last Year (c)	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	11,581,782	10,662,619	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	9,178,747	8,065,864	2
Depreciation Expense (403)	748,576	700,154	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	583,201	545,638	5
<b>Total Operating Expenses</b>	<b>10,510,524</b>	<b>9,311,656</b>	
<b>Net Operating Income</b>	<b>1,071,258</b>	<b>1,350,963</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>1,071,258</b>	<b>1,350,963</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	(2,027)	(188)	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	133,345	99,193	10
Miscellaneous Nonoperating Income (421)	784,958	289,430	11
<b>Total Other Income</b>	<b>916,276</b>	<b>388,435</b>	
<b>Total Income</b>	<b>1,987,534</b>	<b>1,739,398</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	(81,407)	(81,407)	12
Other Income Deductions (426)	203,750	188,403	13
<b>Total Miscellaneous Income Deductions</b>	<b>122,343</b>	<b>106,996</b>	
<b>Income Before Interest Charges</b>	<b>1,865,191</b>	<b>1,632,402</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	0	0	14
Amortization of Debt Discount and Expense (428)	0	0	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	2,057	1,257	18
Interest Charged to Construction--Cr. (432)	0	0	19
<b>Total Interest Charges</b>	<b>2,057</b>	<b>1,257</b>	
<b>Net Income</b>	<b>1,863,134</b>	<b>1,631,145</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	25,442,350	23,819,923	20
Balance Transferred from Income (433)	1,863,134	1,631,145	21
Miscellaneous Credits to Surplus (434)	1,683	694	22
Miscellaneous Debits to Surplus--Debit (435)	222,214	1,654	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	11,952	7,758	25
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>27,073,001</b>	<b>25,442,350</b>	

### INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
<b>UTILITY OPERATING INCOME</b>				
<b>Operating Revenues (400):</b>				
Derived	11,581,782		11,581,782	1
<b>Total (Acct. 400):</b>	<b>11,581,782</b>	<b>0</b>	<b>11,581,782</b>	
<b>Operation and Maintenance Expense (401-402):</b>				
Derived	9,178,747		9,178,747	2
<b>Total (Acct. 401-402):</b>	<b>9,178,747</b>	<b>0</b>	<b>9,178,747</b>	
<b>Depreciation Expense (403):</b>				
Derived	748,576		748,576	3
<b>Total (Acct. 403):</b>	<b>748,576</b>	<b>0</b>	<b>748,576</b>	
<b>Amortization Expense (404-407):</b>				
Derived	0		0	4
<b>Total (Acct. 404-407):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Taxes (408):</b>				
Derived	583,201		583,201	5
<b>Total (Acct. 408):</b>	<b>583,201</b>	<b>0</b>	<b>583,201</b>	
<b>Revenues from Utility Plant Leased to Others (412):</b>				
NONE	0		0	6
<b>Total (Acct. 412):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Expenses of Utility Plant Leased to Others (413):</b>				
NONE	0		0	7
<b>Total (Acct. 413):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TOTAL UTILITY OPERATING INCOME:</b>	<b>1,071,258</b>	<b>0</b>	<b>1,071,258</b>	
<b>OTHER INCOME</b>				
<b>Income from Merchandising, Jobbing and Contract Work (415-416):</b>				
Derived	(2,027)		(2,027)	8
<b>Total (Acct. 415-416):</b>	<b>(2,027)</b>	<b>0</b>	<b>(2,027)</b>	
<b>Income from Nonutility Operations (417):</b>				
NONE	0		0	9
<b>Total (Acct. 417):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Nonoperating Rental Income (418):</b>				
NONE	0		0	10
<b>Total (Acct. 418):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Interest and Dividend Income (419):</b>				
INTEREST ON STATE POOL ACCOUNTS WITHOUT IMPAC	52,373	0	52,373	11

### INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
<b>OTHER INCOME</b>			
<b>Interest and Dividend Income (419):</b>			
INTEREST ON HIGH PERFORMANCE MUNICIPAL ACCOU	69,036	0	<b>69,036 12</b>
INTEREST ON IMPACT FEE RESERVE AT STATE POOL	11,936	0	<b>11,936 13</b>
<b>Total (Acct. 419):</b>	<b>133,345</b>	<b>0</b>	<b>133,345</b>
<b>Miscellaneous Nonoperating Income (421):</b>			
Contributed Plant - Water	[REDACTED]	582,520	<b>582,520 14</b>
Contributed Plant - Electric	[REDACTED]	202,438	<b>202,438 15</b>
NONE	0	0	<b>0 16</b>
<b>Total (Acct. 421):</b>	<b>0</b>	<b>784,958</b>	<b>784,958</b>
<b>TOTAL OTHER INCOME:</b>	<b>131,318</b>	<b>784,958</b>	<b>916,276</b>

<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
<b>Miscellaneous Amortization (425):</b>			
Regulatory Liability (253) Amortization	(81,407)	[REDACTED]	<b>(81,407) 17</b>
NONE	0	0	<b>0 18</b>
<b>Total (Acct. 425):</b>	<b>(81,407)</b>	<b>0</b>	<b>(81,407)</b>
<b>Other Income Deductions (426):</b>			
Depreciation Expense on Contributed Plant - Water	[REDACTED]	121,728	<b>121,728 19</b>
Depreciation Expense on Contributed Plant - Electric	[REDACTED]	67,661	<b>67,661 20</b>
LOBBYING/LEGISLATIVE COSTS	266	0	<b>266 21</b>
DEPR EXP ON NON-UTIL PROPERTY	14,095	0	<b>14,095 22</b>
<b>Total (Acct. 426):</b>	<b>14,361</b>	<b>189,389</b>	<b>203,750</b>
<b>TOTAL MISCELLANEOUS INCOME DEDUCTIONS:</b>	<b>(67,046)</b>	<b>189,389</b>	<b>122,343</b>

<b>INTEREST CHARGES</b>			
<b>Interest on Long-Term Debt (427):</b>			
Derived	0	[REDACTED]	<b>0 23</b>
<b>Total (Acct. 427):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Amortization of Debt Discount and Expense (428):</b>			
NONE	0	[REDACTED]	<b>0 24</b>
<b>Total (Acct. 428):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Amortization of Premium on Debt--Cr. (429):</b>			
NONE	0	[REDACTED]	<b>0 25</b>
<b>Total (Acct. 429):</b>	<b>0</b>	<b>0</b>	<b>0</b>

### INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
<b>INTEREST CHARGES</b>			
<b>Interest on Debt to Municipality (430):</b>			
Derived	0		0 26
<b>Total (Acct. 430):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Other Interest Expense (431):</b>			
Derived	2,057		2,057 27
<b>Total (Acct. 431):</b>	<b>2,057</b>	<b>0</b>	<b>2,057</b>
<b>Interest Charged to Construction--Cr. (432):</b>			
NONE	0		0 28
<b>Total (Acct. 432):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL INTEREST CHARGES:</b>	<b>2,057</b>	<b>0</b>	<b>2,057</b>
<b>NET INCOME:</b>	<b>1,267,565</b>	<b>595,569</b>	<b>1,863,134</b>
<b>EARNED SURPLUS</b>			
<b>Unappropriated Earned Surplus (Beginning of Year) (216):</b>			
Derived	19,995,458	5,446,892	25,442,350 29
<b>Total (Acct. 216):</b>	<b>19,995,458</b>	<b>5,446,892</b>	<b>25,442,350</b>
<b>Balance Transferred from Income (433):</b>			
Derived	1,267,565	595,569	1,863,134 30
<b>Total (Acct. 433):</b>	<b>1,267,565</b>	<b>595,569</b>	<b>1,863,134</b>
<b>Miscellaneous Credits to Surplus (434):</b>			
PRIOR YEAR ADJ FOR ACCUM DEPR ACCT 397	1,683	0	1,683 31
<b>Total (Acct. 434):</b>	<b>1,683</b>	<b>0</b>	<b>1,683</b>
<b>Miscellaneous Debits to Surplus--Debit (435):</b>			
RECLASSIFY IMPACT FEES PR TO 2007 ORIGINALLY RE	222,214	0	222,214 32
<b>Total (Acct. 435)--Debit:</b>	<b>222,214</b>	<b>0</b>	<b>222,214</b>
<b>Appropriations of Surplus--Debit (436):</b>			
Detail appropriations to (from) account 215	0		0 33
<b>Total (Acct. 436)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Appropriations of Income to Municipal Funds--Debit (439):</b>			
MISC UNDER \$10,000 EACH	11,952	0	11,952 34
<b>Total (Acct. 439)--Debit:</b>	<b>11,952</b>	<b>0</b>	<b>11,952</b>
<b>UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):</b>	<b>21,030,540</b>	<b>6,042,461</b>	<b>27,073,001</b>

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)	19	4,619			4,638	1
<b>Costs and Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold					0	2
Payroll		3,162			3,162	3
Materials		25			25	4
Taxes		242			242	5
<b>Other (list by major classes):</b>						
OUTSIDE SERVICES & SUPPLIES	8	175			183	6
FRINGES & CLRNG (WITHOUT STORES CLRNG & SOC SEC		3,053			3,053	7
<b>Total costs and expenses</b>	<b>8</b>	<b>6,657</b>	<b>0</b>	<b>0</b>	<b>6,665</b>	
<b>Net income (or loss)</b>	<b>11</b>	<b>(2,038)</b>	<b>0</b>	<b>0</b>	<b>(2,027)</b>	

**REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT**

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	1,505,843	10,075,939	0	0	11,581,782	1
Less: interdepartmental sales	756	85,045	0	0	85,801	2
Less: interdepartmental rents	0	16,800	0	0	16,800	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	(29)	282			253	5
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b> NONE					0	6
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>1,505,116</b>	<b>9,973,812</b>	<b>0</b>	<b>0</b>	<b>11,478,928</b>	

### DISTRIBUTION OF TOTAL PAYROLL

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

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	302,882	67,158	370,040	1
Electric operating expenses	512,562	113,651	626,213	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing	3,161	701	3,862	6
Other nonutility expenses			0	7
Water utility plant accounts	19,011	4,215	23,226	8
Electric utility plant accounts	123,470	27,377	150,847	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	548	122	670	13
Accum. prov. for depreciation of electric plant	16,659	3,694	20,353	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	237,150	(237,150)	0	18
All other accounts	91,246	20,232	111,478	19
<b>Total Payroll</b>	<b>1,306,689</b>	<b>0</b>	<b>1,306,689</b>	

### FULL-TIME EMPLOYEES (FTE)

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

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

Industry (a)	FTE (b)	
Water	6.4	1
Electric	14.8	2
Gas		3
Sewer		4

**BALANCE SHEET**

<b>Assets and Other Debits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>UTILITY PLANT</b>			
Utility Plant (101-107)	34,769,037	33,159,843	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	9,447,175	8,733,286	2
<b>Net Utility Plant</b>	<b>25,321,862</b>	<b>24,426,557</b>	
Utility Plant Acquisition Adjustments (117-118)	0	0	3
Other Utility Plant Adjustments (119)	0	0	4
<b>Total Net Utility Plant</b>	<b>25,321,862</b>	<b>24,426,557</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	481,983	481,983	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	241,992	227,897	6
<b>Net Nonutility Property</b>	<b>239,991</b>	<b>254,086</b>	
Investment in Municipality (123)	0	0	7
Other Investments (124)	0	0	8
Special Funds (125-128)	1,324,889	1,247,082	9
<b>Total Other Property and Investments</b>	<b>1,564,880</b>	<b>1,501,168</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	104,357	82,012	10
Special Deposits (132-134)	0	0	11
Working Funds (135)	700	700	12
Temporary Cash Investments (136)	1,348,573	527,574	13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	975,586	866,264	15
Other Accounts Receivable (143)	239,146	406,867	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	45,132	3,767	18
Materials and Supplies (151-163)	596,467	472,056	19
Prepayments (165)	3,560	9,747	20
Interest and Dividends Receivable (171)	0	0	21
Accrued Utility Revenues (173)	0	0	22
Miscellaneous Current and Accrued Assets (174)	0	0	23
<b>Total Current and Accrued Assets</b>	<b>3,313,521</b>	<b>2,368,987</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	0	0	24
Other Deferred Debits (182-186)	1,571,796	1,530,148	25
<b>Total Deferred Debits</b>	<b>1,571,796</b>	<b>1,530,148</b>	
<b>Total Assets and Other Debits</b>	<b>31,772,059</b>	<b>29,826,860</b>	

### BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	174,124	174,124	26
Appropriated Earned Surplus (215)	0	0	27
Unappropriated Earned Surplus (216)	27,073,001	25,442,350	28
<b>Total Proprietary Capital</b>	<b>27,247,125</b>	<b>25,616,474</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221-222)	0	0	29
Advances from Municipality (223)	0	0	30
Other Long-Term Debt (224)	0	0	31
<b>Total Long-Term Debt</b>	<b>0</b>	<b>0</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	32
Accounts Payable (232)	693,366	698,235	33
Payables to Municipality (233)	205,330	181,273	34
Customer Deposits (235)	44,326	26,991	35
Taxes Accrued (236)	256,444	224,841	36
Interest Accrued (237)	4,225	2,766	37
Matured Long-Term Debt (239)	0	0	38
Matured Interest (240)	0	0	39
Tax Collections Payable (241)	22,863	22,034	40
Miscellaneous Current and Accrued Liabilities (242)	4,020	3,331	41
<b>Total Current and Accrued Liabilities</b>	<b>1,230,574</b>	<b>1,159,471</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	42
Customer Advances for Construction (252)	289,559	12,955	43
Other Deferred Credits (253)	3,004,801	3,037,960	44
<b>Total Deferred Credits</b>	<b>3,294,360</b>	<b>3,050,915</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)	0	0	45
Injuries and Damages Reserve (262)	0	0	46
Pensions and Benefits Reserve (263)	0	0	47
Miscellaneous Operating Reserves (265)	0	0	48
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>Total Liabilities and Other Credits</b>	<b>31,772,059</b>	<b>29,826,860</b>	

**NET UTILITY PLANT**

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

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
<b>First of Year:</b>					
Total Utility Plant - First of Year	14,019,568	0	0	19,140,275	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
<b>Plant Accounts:</b>					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	9,080,013	0	0	17,866,931	2
Utility Plant in Service - Contributed Plant (101.2)	5,894,730	0	0	1,808,132	3
Utility Plant Purchased or Sold (102)	0			0	4
Utility Plant in Process of Reclassification (103)	0			0	5
Utility Plant Leased to Others (104)	0			0	6
Property Held for Future Use (105)	0			0	7
Completed Construction not Classified (106)	0			0	8
Construction Work in Progress (107)	605			118,626	9
<b>Total Utility Plant</b>	<b>14,975,348</b>	<b>0</b>	<b>0</b>	<b>19,793,689</b>	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (111.1)	2,433,018	0	0	5,150,814	10
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	1,364,550	0	0	498,793	11
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)	0			0	12
Accumulated Provision for Depreciation of Property Held for Future Use (113)	0			0	13
Accumulated Provision for Amortization of Utility Plant in Service (114)	0			0	14
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)	0			0	15
Accumulated Provision for Amortization of Property Held for Future Use (116)	0			0	16
<b>Total Accumulated Provision</b>	<b>3,797,568</b>	<b>0</b>	<b>0</b>	<b>5,649,607</b>	
<b>Net Utility Plant</b>	<b>11,177,780</b>	<b>0</b>	<b>0</b>	<b>14,144,082</b>	

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

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

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

Particulars (a)	Water (b)	Electric (c)	(d)	(e)	Total (f)	
<b>Balance first of year (111.1)</b>	2,251,506	4,788,134			<b>7,039,640</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	185,611	562,965			<b>748,576</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	10,051				<b>10,051</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
DEPR ON ACCT #392 & #396	11,084	32,099			<b>43,183</b>	<b>9</b>
Salvage	8,796	7,449			<b>16,245</b>	<b>10</b>
Other credits (specify):						<b>11</b>
CR ACCUM DEPR ADJ'S		1,962			<b>1,962</b>	<b>12</b>
					<b>0</b>	<b>13</b>
					<b>0</b>	<b>14</b>
					<b>0</b>	<b>15</b>
<b>Total credits</b>	<b>215,542</b>	<b>604,475</b>	<b>0</b>	<b>0</b>	<b>820,017</b>	<b>16</b>
<b>Debits during year</b>						<b>17</b>
Book cost of plant retired	33,258	178,637			<b>211,895</b>	<b>18</b>
Cost of removal	772	52,043			<b>52,815</b>	<b>19</b>
Other debits (specify):						<b>20</b>
DR ACCUM DEPR ADJ'S		11,115			<b>11,115</b>	
					<b>0</b>	
					<b>0</b>	<b>23</b>
					<b>0</b>	<b>24</b>
<b>Total debits</b>	<b>34,030</b>	<b>241,795</b>	<b>0</b>	<b>0</b>	<b>275,825</b>	<b>25</b>
<b>Balance end of year (111.1)</b>	<b>2,433,018</b>	<b>5,150,814</b>	<b>0</b>	<b>0</b>	<b>7,583,832</b>	<b>26</b>

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

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

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

Particulars (a)	Water (b)	Electric (c)	(d)	(e)	Total (f)	
<b>Balance first of year (111.1)</b>	1,246,116	447,530			<b>1,693,646</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (426)	121,728	67,661			<b>189,389</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	0				<b>0</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
NONE		0			<b>0</b>	<b>9</b>
Salvage	0	295			<b>295</b>	<b>10</b>
Other credits (specify):						<b>11</b>
CR ACCUM DEPR ADJ'S	0	100			<b>100</b>	<b>12</b>
					<b>0</b>	<b>13</b>
					<b>0</b>	<b>14</b>
					<b>0</b>	<b>15</b>
<b>Total credits</b>	<b>121,728</b>	<b>68,056</b>	<b>0</b>	<b>0</b>	<b>189,784</b>	<b>16</b>
<b>Debits during year</b>						<b>17</b>
Book cost of plant retired	3,296	12,806			<b>16,102</b>	<b>18</b>
Cost of removal	0	3,300			<b>3,300</b>	<b>19</b>
Other debits (specify):						<b>20</b>
DR ACCUM DEPR ADJ'S	0	688			<b>688</b>	
					<b>0</b>	
					<b>0</b>	<b>23</b>
					<b>0</b>	<b>24</b>
<b>Total debits</b>	<b>3,296</b>	<b>16,794</b>	<b>0</b>	<b>0</b>	<b>20,090</b>	<b>25</b>
<b>Balance end of year (111.1)</b>	<b>1,364,548</b>	<b>498,792</b>	<b>0</b>	<b>0</b>	<b>1,863,340</b>	<b>26</b>

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

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

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
<b>Other (specify):</b>					
Non-Utility Property	481,983	0	0	481,983	2
<b>Total Nonutility Property (121)</b>	<b>481,983</b>	<b>0</b>	<b>0</b>	<b>481,983</b>	
Less accum. prov. depr. & amort. (122)	227,897	14,095	0	241,992	3
<b>Net Nonutility Property</b>	<b>254,086</b>	<b>(14,095)</b>	<b>0</b>	<b>239,991</b>	

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

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

**MATERIALS AND SUPPLIES**

<b>Account (a)</b>	<b>Generation (b)</b>	<b>Transmission (c)</b>	<b>Distribution (d)</b>	<b>Other (e)</b>	<b>Total End of Year (f)</b>	<b>Amount Prior Year (g)</b>	
<b>Electric Utility</b>							
Fuel (151)	0				0	0	1
Fuel stock expenses (152)	0				0	0	2
Plant mat. & oper. sup. (154)			550,668		550,668	426,750	3
<b>Total Electric Utility</b>					<b>550,668</b>	<b>426,750</b>	

<b>Account</b>	<b>Total End of Year</b>	<b>Amount Prior Year</b>	
Electric utility total	550,668	426,750	1
Water utility (154)	45,799	45,306	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	0	8
<b>Total Materials and Supplies</b>	<b>596,467</b>	<b>472,056</b>	

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

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

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
<b>Unamortized debt discount &amp; expense (181)</b>				
NONE				1
<b>Total</b>			<u>0</u>	
<b>Unamortized premium on debt (251)</b>				
NONE				2
<b>Total</b>			<u>0</u>	

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

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

Particulars (a)	Amount (b)	
Balance first of year	174,124	1
<b>Changes during year (explain):</b>		
NONE	0	2
<b>Balance end of year</b>	<u><u>174,124</u></u>	

**BONDS (ACCTS. 221 AND 222)**

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)
Total Reacquired Bonds (Account 222)				0

1

**Net amount of bonds outstanding December 31: 0**

### 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.

---

<b>Account and Description of Obligation (a and b)</b>	<b>Date of Issue (c)</b>	<b>Final Maturity Date (d)</b>	<b>Interest Rate (e)</b>	<b>Principal Amount End of Year (f)</b>
--	----------------------------------	--	----------------------------------	---

---

NONE

**TAXES ACCRUED (ACCT. 236)**

Particulars (a)	Amount (b)	
Balance first of year	224,841	1
<b>Accruals:</b>		
Charged water department expense	237,179	2
Charged electric department expense	351,662	3
Charged sewer department expense		4
<b>Other (explain):</b>		
CHARGED DIRECTLY TO ELEC & WTR DEPT'S WORK ORDERS	22,130	5
CHARGED DIRECTLY TO GENERAL LEDGER ACCOUNTS	3,500	6
<b>Total Accruals and other credits</b>	<b>614,471</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	459,000	7
Social Security taxes	96,509	8
PSC Remainder Assessment	11,425	9
<b>Other (explain):</b>		
LICENSE FEE ASSESSMENT-WI DEPT OF REVENUE (GROSS RECEIPTS TAX)	15,934	10
<b>Total payments and other debits</b>	<b>582,868</b>	
<b>Balance end of year</b>	<b>256,444</b>	

### INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
<b>Bonds (221)</b>					
NONE	0			0	1
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Advances from Municipality (223)</b>					
NONE	0			0	2
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other Long-Term Debt (224)</b>					
NONE	0			0	3
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
237 INTEREST ACCRUED ON CUSTOMER DEPOSITS	2,766	2,057	598	4,225	4
<b>Subtotal</b>	<b>2,766</b>	<b>2,057</b>	<b>598</b>	<b>4,225</b>	
<b>Total</b>	<b>2,766</b>	<b>2,057</b>	<b>598</b>	<b>4,225</b>	

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

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

Particulars (a)	Balance End of Year (b)	
<b>Investment in Municipality (123):</b>		
NONE	0	1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
NONE	0	2
<b>Total (Acct. 124):</b>	<b>0</b>	
<b>Sinking Funds (125):</b>		
\$'S INVESTED IN ST POOL FOR FUTURE CAPITAL PROJECTS (NO CD'S AS OF 12/31/07)	1,001,635	3
LIABILITY INSURANCE RESERVE	70,182	4
WATER IMPACT FEE RESERVE	253,072	5
<b>Total (Acct. 125):</b>	<b>1,324,889</b>	
<b>Depreciation Fund (126):</b>		
NONE	0	6
<b>Total (Acct. 126):</b>	<b>0</b>	
<b>Other Special Funds (128):</b>		
NONE	0	7
<b>Total (Acct. 128):</b>	<b>0</b>	
<b>Interest Special Deposits (132):</b>		
NONE	0	8
<b>Total (Acct. 132):</b>	<b>0</b>	
<b>Other Special Deposits (134):</b>		
NONE	0	9
<b>Total (Acct. 134):</b>	<b>0</b>	
<b>Notes Receivable (141):</b>		
NONE	0	10
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	119,680	11
Electric	855,906	12
Sewer (Regulated)	0	13
<b>Other (specify):</b>		
NONE	0	14
<b>Total (Acct. 142):</b>	<b>975,586</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)	180,725	15
Merchandising, jobbing and contract work	1,250	16
<b>Other (specify):</b>		

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

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

Particulars (a)		Balance End of Year (b)
<b>Other Accounts Receivable (143):</b>		
JOINT CABLE PLACEMENT	14,397	17
INST/UPGRADE PRIM & SEC LINE EXT & ELEC SVCS	3,482	18
INSTALL STREET LIGHTING FACILITIES	0	19
PROPERTY DAMAGE CLAIMS OUTSTANDING	0	20
ELECTRIC RENT FROM PROPERTY DUE FROM ATC (2007)	25,283	21
MISC & LIKE ITEMS LESS THAN \$10,000 (GROUPED BY TYPE)	14,009	22
<b>Total (Acct. 143):</b>	<b>239,146</b>	
<b>Receivables from Municipality (145):</b>		
TAX ROLL LIENS & OUTSTANDING MISC BILLINGS/CREDIT MEMO	15,476	23
IMPACT FEES COLLECTED FROM KEUP ESTATES LLC	19,489	24
JOINT WATER/SEWER TRUE UP FOR 2007	10,167	25
<b>Total (Acct. 145):</b>	<b>45,132</b>	
<b>Prepayments (165):</b>		
PROPERTY & NOTARY BOND INSURANCE	4,729	26
HEALTH & DENTAL INSURANCE	(1,162)	27
ADJUSTING ENTRY TO MAKE BALANCE SHEET BALANCE (IN PSC REPORT ONLY)	(7)	28
<b>Total (Acct. 165):</b>	<b>3,560</b>	
<b>Extraordinary Property Losses (182):</b>		
TO CORRECT FOR CAPITALIZ'N OF ROOF INST'D AT SUBST IN PR YR (PSC LTR 12/20/06	(2,640)	29
<b>Total (Acct. 182):</b>	<b>(2,640)</b>	
<b>Preliminary Survey and Investigation Charges (183):</b>		
PRELIMINARY WORK DONE TO FIND SUITABLE LAND FOR A FUTURE WELL 7 SITE	35,890	30
PRELIMINARY SURVEY & DESIGN FOR BUILDING RENOVATION PROJECT	16,949	31
<b>Total (Acct. 183):</b>	<b>52,839</b>	
<b>Clearing Accounts (184):</b>		
2008 CLEARING CAPITALIZED IN 2007	(829)	32
REMAINING 3/7TH OF UTIL COST TO JOINT PURCH DUMP TRUCK OWNED BY CITY	22,702	33
2007 CREDIT BALANCE IN STORES CLEARING	(12,320)	34
<b>Total (Acct. 184):</b>	<b>9,553</b>	
<b>Temporary Facilities (185):</b>		
NONE	0	35
<b>Total (Acct. 185):</b>	<b>0</b>	
<b>Miscellaneous Deferred Debits (186):</b>		
ENERGY CONSERVATION PROGRAM: '87=\$40,936; '88=\$57,247; '89=\$38,609;	1,399,689	36
'96=\$60,751; '97=\$64,157; '98=\$51,748; '99=\$58,905; '00=\$55,844; '01=\$54,936;		37
'90=62,735; '91=\$51,708; '92=\$61,056; '93=\$131,447; '94=\$133,472; '95=\$62,338;		38

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

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

Particulars (a)	Balance End of Year	(b)
<b>Miscellaneous Deferred Debits (186):</b>		
'02=\$76,023; '03=\$78,807; '04=\$72,556; '05=\$68,349; '06=\$60,608; '07=\$57,456		<b>39</b>
WRS UNFUNDED PENS LIAB PAYOFF, AMORTIZATION APPROVED BY PSC	112,355	<b>40</b>
<b>Total (Acct. 186):</b>	<b>1,512,044</b>	
<b>Payables to Municipality (233):</b>		
DECEMBER 2007 SEWER BILLING	173,439	<b>41</b>
ACCOUNTS PAYABLE INVOICES TO BE PAID IN 2008 FOR MISC GOODS & SVCS	20,401	<b>42</b>
FINAL PMT FOR 2007'S STREET & UTILITY PROJECT	11,490	<b>43</b>
<b>Total (Acct. 233):</b>	<b>205,330</b>	
<b>Other Deferred Credits (253):</b>		
Regulatory Liability	1,302,515	<b>44</b>
VACATION, SICK LEAVE AND COMP TIME LIABILITY	207,588	<b>45</b>
DEFERRED COMP PROGRAM	28,771	<b>46</b>
BULK WATER PAYMENTS REC'D IN ADVANCE (PD IN 2007 FOR 2008 WATER)	1,139	<b>47</b>
PUBLIC BENEFIT PROGRAM REVENUES: '00=\$23,337; '01=\$95,626; '02=\$98,430		<b>48</b>
'03=\$98,760; '04=\$99,813; '05=\$106,892 ; '06=\$96,178 LESS \$88; '07=\$97,890		<b>49</b>
LESS \$121 UNCOLLECTIBLE PUB BEN \$'S	716,806	<b>50</b>
PUBLIC BENEFIT LOW INCOME PROGRAM EXPENSES: '00=\$1,120; '01=\$23,529		<b>51</b>
'02=\$46,706; '03=\$46,680; '04=\$33,419, '05=\$46,635, '06=\$55,256, '07=\$53,666	(307,012)	<b>52</b>
PUBLIC BENEFIT CONSERVATION PROGRAM EXPENSES: '00=\$1,464; '01=\$49,578;		<b>53</b>
'02=\$49,604, '03=\$74,501; '04=\$57,883, '05=\$55,449, '06=\$36,566, '07=\$43,246	(368,290)	<b>54</b>
DEMAND SIDE MANAGEMENT PROGRAMS (AUTHORIZED CONSERVATION EXPENSE)	1,423,284	<b>55</b>
<b>Total (Acct. 253):</b>	<b>3,004,801</b>	

**RETURN ON RATE BASE COMPUTATION**

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
<b>Add Average:</b>						
Utility Plant in Service (101.1)	8,890,800	17,453,738	0	0	<b>26,344,538</b>	<b>1</b>
Materials and Supplies	45,552	488,709	0	0	<b>534,261</b>	<b>2</b>
<b>Other (specify):</b>						
STORES EXPENSE	10,098	(24,112)			<b>(14,014)</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation (111.1)	2,342,262	4,969,474	0	0	<b>7,311,736</b>	<b>4</b>
Customer Advances for Construction	141,257	10,000			<b>151,257</b>	<b>5</b>
Regulatory Liability	759,692	583,526	0	0	<b>1,343,218</b>	<b>6</b>
NONE					<b>0</b>	<b>7</b>
<b>Average Net Rate Base</b>	<b>5,703,239</b>	<b>12,355,335</b>	<b>0</b>	<b>0</b>	<b>18,058,574</b>	
Net Operating Income	406,871	664,387	0	0	<b>1,071,258</b>	<b>8</b>
<b>Net Operating Income as a percent of</b>						
<b>Average Net Rate Base</b>	<b>7.13%</b>	<b>5.38%</b>	<b>N/A</b>	<b>N/A</b>	<b>5.93%</b>	

---

## IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

NONE

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Balance First of Year	782,713	601,209	0	0	1,383,922	1
<b>Add credits during year:</b>					<b>0</b>	<b>2</b>
<b>Deduct charges:</b>						
Miscellaneous Amortization (425)	46,042	35,365	0	0	81,407	3
<b>Other (specify):</b>					<b>0</b>	<b>4</b>
<b>Balance End of Year</b>	<b>736,671</b>	<b>565,844</b>	<b>0</b>	<b>0</b>	<b>1,302,515</b>	

### FINANCIAL SECTION FOOTNOTES

#### Net Nonutility Property (Accts. 121 & 122) (Page F-10)

##### General footnotes

The utility again postponed deferral of undepreciated substation dollars which differs from PSC letter dated 12/20/06 aince the disposition of equipment and building did not change in 2006 or 2007 as expected. The dollars remain in non-utility property acct #121 & #122 and the utility will begin deferral once disposition changes.

#### Materials and Supplies (Page F-12)

##### General footnotes

Stores Clearing #163 had a negative balance of <\$12,320> in total, but utility listed it as zero on this schedule, since the automated program did not allow staff to put in a negative number for stores clearing. We netted this <\$12,320> with account #184 on the balance sheet and listed it on a separate line on the rate of return schedule, split between the electric and water utilities. Note, the <\$12,320> balance by company was <\$19,404> electric and \$7,084 water.

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

##### General footnotes

n/a

**Bonds (221): If Interest Accrued During Year is non-zero AND the Bonds schedule shows a Principal Amount EOY of zero or less, please explain.**

n/a

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

n/a

**Bonds (221): If Interest Accrued During Year is zero AND the Bonds schedule shows a Principal Amount EOY greater than zero, please explain.**

n/a

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

**NOTES PAYABLE ACCOUNT #231: This \$2,057 interest accrued applies to customer deposits, not miscellaneous long-term debt. Therefore, it does not tie to the Notes payable and Miscellaneous Long-Term Debt Schedule.**

---

**FINANCIAL SECTION FOOTNOTES**

---

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

Explanation of 12/31/07 balance remaining in #184.

1) <\$329> remained in #184 for transportation clearing costs and <\$500> remained in #184 for work order labor clearing costs associated with labor paid in 2008, but closed to plant in 2007. The corresponding labor and fringe dollars reside in #242, Accrued Payroll.

2) In 2004, the municipality purchased a dump truck, which will be owned by the municipality, however the utility paid for a portion of the purchase price based on expected usage. This vehicle will be shared with the municipality. To recover the utility's costs, #184 was debited with \$52,972 in 2004, which is the utility's portion of the purchase price. 1/7th of this cost was then allocated to the various work orders and expense accounts through transportation clearing/loading. 6/7ths remained in #184 as of 12/31/04, or \$45,404. Each year, 1/7th will be charged out, until the balance is at zero. 7 years was selected as the amortization period because it mirrors the standard depreciation rate for this type of vehicle. 3/7ths remains in #184 as of 12/31/07, or \$22,702.

3) <\$12,320> balance in stores clearing was netted against account #184. Please refer to page F-23 for footnote on account #163 from page F-12.

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

Authorization for entry to record extraordinary property losses was as per PSC letter dated December 20, 2006. Please note that the other entries described in this letter were postponed until disposition of the Southwest substation plant changes, which did not occur as anticipated in 2006 or 2007. Plant and accumulated depreciation dollars for the building and equipment therefore remain in account #121 and #122 until disposition of plant changes. A revision to PSC letter of 12/20/06 will be requested at that time.

**Miscellaneous Deferred Debits (Acct 186): amortization requires PSC authorization. Provide date of authorization.**

Date of Authorization for the following amounts included in #186 are:

Energy Conservation Program. An "average" cost is expensed each year. The amount is \$76,428 for 2007 as authorized in Docket #1000-ER-104. The latest PSC authorization is dated 2/01/08 through Docket #1000-ER-105. The amount of the new deferral for 2008 will be \$113,785.

Well #5 Rehab, defer over a 5-year period beginning in 2003. PSC auth. date 2/18/2004. 2007 is the final year of the deferral.

WRS Unfunded Pension Liability, defer over an approx. 11 year period beginning in 2003. PSC auth. date 4/5/2004.

## FINANCIAL SECTION FOOTNOTES

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

Please explain amounts in Accounts 143, 145 and/or 233 in excess of \$10,000, providing a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

**EXPLANATION OF AMOUNTS OVER \$10,000 IN ACCOUNT #143, MISC. ACCOUNTS RECEIVABLE:**

\$180,725 is included for the balance due from utility customers for December's sewer billing. Because the sewer department is an enterprise fund of the municipality, these dollars are listed in #143 rather than #142.

\$25,283 is included for electric rent from American Transmission Company for 2007. The rental costs are for maintenance and upkeep for shared facilities at the utility's Cedarburg South substation.

\$14,397 is included for joint cable placement with Time Warner Cable and AT&T for underground conversions, extensions, relocations, new services and a new subdivision (Topview Trails).

**EXPLANATION OF AMOUNTS OVER \$10,000 IN ACCOUNT #145, RECEIVABLE FROM MUNICIPALITY:**

\$19,489 is included for collections of impact fees from Keup Estates, LLC.

\$10,167 is included for the remaining portion of 2007's costs for the utility to do the billing for the sewer department.

**EXPLANATION OF AMOUNTS OVER \$10,000 IN ACCOUNT #233, PAYABLE TO MUNICIPALITY:**

1) \$173,439 is included for December 2007's sewer billing revenues due the municipality. (Cedarburg Light & Water bills and collects sewer charges on behalf of the municipality.)

2) Final payment of \$11,490 due the municipality for the 2007 street and utility projects.

### Return on Rate Base Computation (Page F-20)

#### General footnotes

Customer advances for the water utility were adjusted in 2007 for prior year impact fee collections of \$222,214. Initially our auditors advised us to record the impact fee collections in acct #421 as a customer contribution, even though the plant had not yet been constructed. During our water rate case, the PSC required that we record those impact fees in acct #252 customer advances, so we transferred the prior year collections (from 2006) to #252 with the offsetting entry going to acct #435. However, we calculated the water company's average customer advances for construction without the above \$222,214 included in the beginning of the year but did include it in the end of the year acct #252 balance for an avg of \$141,257.

**WATER OPERATING REVENUES & EXPENSES**

Particulars (a)	This Year (b)	Last Year (c)	
<b>Operating Revenues</b>			
<b>Sales of Water</b>			
Sales of Water (460-467)	1,460,411	1,455,670	1
<b>Total Sales of Water</b>	<b>1,460,411</b>	<b>1,455,670</b>	
<b>Other Operating Revenues</b>			
Forfeited Discounts (470)	6,068	5,622	2
Miscellaneous Service Revenues (471)	1,140	1,180	3
Rents from Water Property (472)	32,547	9,288	4
Interdepartmental Rents (473)	0	0	5
Other Water Revenues (474)	5,677	5,274	6
<b>Total Other Operating Revenues</b>	<b>45,432</b>	<b>21,364</b>	
<b>Total Operating Revenues</b>	<b>1,505,843</b>	<b>1,477,034</b>	
<b>Operation and Maintenance Expenses</b>			
Source of Supply Expense (600-617)	27,369	18,757	7
Pumping Expenses (620-633)	115,094	129,806	8
Water Treatment Expenses (640-652)	59,490	58,961	9
Transmission and Distribution Expenses (660-678)	190,027	183,862	10
Customer Accounts Expenses (901-905)	40,108	37,724	11
Sales Expenses (910)	0	0	12
Administrative and General Expenses (920-932)	249,263	241,315	13
<b>Total Operation and Maintenance Expenses</b>	<b>681,351</b>	<b>670,425</b>	
<b>Other Operating Expenses</b>			
Depreciation Expense (403)	185,611	158,800	14
Amortization Expense (404-407)	0	0	15
Taxes (408)	232,010	224,644	16
<b>Total Other Operating Expenses</b>	<b>417,621</b>	<b>383,444</b>	
<b>Total Operating Expenses</b>	<b>1,098,972</b>	<b>1,053,869</b>	
<b>NET OPERATING INCOME</b>	<b>406,871</b>	<b>423,165</b>	

## WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Metered Sales to General Customers (461)				
Residential	3,445	225,248	689,749	4
Commercial	388	87,245	200,813	5
Industrial	39	69,140	100,174	6
<b>Total Metered Sales to General Customers (461)</b>	<b>3,872</b>	<b>381,633</b>	<b>990,736</b>	
Private Fire Protection Service (462)	93		46,605	7
Public Fire Protection Service (463)	3,903		369,053	8
Other Sales to Public Authorities (464)	38	28,610	53,261	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)	1	231	756	12
<b>Total Sales of Water</b>	<b>7,907</b>	<b>410,474</b>	<b>1,460,411</b>	

**SALES FOR RESALE (ACCT. 466)**

Use a separate line for each delivery point.

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

NONE

### OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1 or Fd-1)	369,053	1
Wholesale fire protection billed	0	2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)	0	3
<b>Other (specify):</b>		
NONE	0	4
<b>Total Public Fire Protection Service (463)</b>	<b>369,053</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	6,068	5
<b>Other (specify):</b>		
NONE	0	6
<b>Total Forfeited Discounts (470)</b>	<b>6,068</b>	
<b>Miscellaneous Service Revenues (471):</b>		
FEES FOR RECONNECTING METERS, AND WELL PERMIT FEES (WHEN APPLICABLE)	1,140	7
<b>Total Miscellaneous Service Revenues (471)</b>	<b>1,140</b>	
<b>Rents from Water Property (472):</b>		
RENTS FOR GROUNDS AND BUILDING AT WELL #3 BY CELLULAR COMPANIES	32,547	8
<b>Total Rents from Water Property (472)</b>	<b>32,547</b>	
<b>Interdepartmental Rents (473):</b>		
NONE	0	9
<b>Total Interdepartmental Rents (473)</b>	<b>0</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	5,677	10
<b>Other (specify):</b>		
NONE	0	11
<b>Total Other Water Revenues (474)</b>	<b>5,677</b>	

**WATER OPERATION & MAINTENANCE EXPENSES**

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

Particulars (a)	This Year (b)	Last Year (c)	
<b>SOURCE OF SUPPLY EXPENSES</b>			
Operation Supervision and Engineering (600)	0	0	1
Operation Labor and Expenses (601)	0	0	2
Purchased Water (602)	0	0	3
Miscellaneous Expenses (603)	11,797	0	4
Rents (604)	0	0	5
Maintenance Supervision and Engineering (610)	0	0	6
Maintenance of Structures and Improvements (611)	0	0	7
Maintenance of Collecting and Impounding Reservoirs (612)	0	0	8
Maintenance of Lake, River and Other Intakes (613)	0	0	9
Maintenance of Wells and Springs (614)	15,572	18,757	10
Maintenance of Infiltration Galleries and Tunnels (615)	0	0	11
Maintenance of Supply Mains (616)	0	0	12
Maintenance of Miscellaneous Water Source Plant (617)	0	0	13
<b>Total Source of Supply Expenses</b>	<b>27,369</b>	<b>18,757</b>	
<b>PUMPING EXPENSES</b>			
Operation Supervision and Engineering (620)	4,100	3,961	14
Fuel for Power Production (621)	0	0	15
Power Production Labor and Expenses (622)	0	0	16
Fuel or Power Purchased for Pumping (623)	85,045	77,800	17
Pumping Labor and Expenses (624)	5,375	5,422	18
Expenses Transferred--Credit (625)	0	0	19
Miscellaneous Expenses (626)	4,437	3,664	20
Rents (627)	0	0	21
Maintenance Supervision and Engineering (630)	0	0	22
Maintenance of Structures and Improvements (631)	4,525	5,257	23
Maintenance of Power Production Equipment (632)	0	0	24
Maintenance of Pumping Equipment (633)	11,612	33,702	25
<b>Total Pumping Expenses</b>	<b>115,094</b>	<b>129,806</b>	
<b>WATER TREATMENT EXPENSES</b>			
Operation Supervision and Engineering (640)	5,126	4,951	26
Chemicals (641)	31,309	32,223	27

## WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
<b>WATER TREATMENT EXPENSES</b>			
Operation Labor and Expenses (642)	19,655	19,200	<b>28</b>
Miscellaneous Expenses (643)	0	0	<b>29</b>
Rents (644)	0	0	<b>30</b>
Maintenance Supervision and Engineering (650)	0	0	<b>31</b>
Maintenance of Structures and Improvements (651)	531	151	<b>32</b>
Maintenance of Water Treatment Equipment (652)	2,869	2,436	<b>33</b>
<b>Total Water Treatment Expenses</b>	<b>59,490</b>	<b>58,961</b>	
<b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>			
Operation Supervision and Engineering (660)	6,663	6,437	<b>34</b>
Storage Facilities Expenses (661)	900	860	<b>35</b>
Transmission and Distribution Lines Expenses (662)	28,234	27,603	<b>36</b>
Meter Expenses (663)	12,197	5,754	<b>37</b>
Customer Installations Expenses (664)	2,923	1,052	<b>38</b>
Miscellaneous Expenses (665)	75,990	74,930	<b>39</b>
Rents (666)	0	0	<b>40</b>
Maintenance Supervision and Engineering (670)	0	0	<b>41</b>
Maintenance of Structures and Improvements (671)	0	0	<b>42</b>
Maintenance of Distribution Reservoirs and Standpipes (672)	171	115	<b>43</b>
Maintenance of Transmission and Distribution Mains (673)	34,197	34,401	<b>44</b>
Maintenance of Fire Mains (674)	0	0	<b>45</b>
Maintenance of Services (675)	19,522	22,990	<b>46</b>
Maintenance of Meters (676)	5,672	4,603	<b>47</b>
Maintenance of Hydrants (677)	3,558	5,117	<b>48</b>
Maintenance of Miscellaneous Plant (678)	0	0	<b>49</b>
<b>Total Transmission and Distribution Expenses</b>	<b>190,027</b>	<b>183,862</b>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>			
Supervision (901)	3,685	3,436	<b>50</b>
Meter Reading Labor (902)	8,906	7,836	<b>51</b>
Customer Records and Collection Expenses (903)	25,798	24,399	<b>52</b>
Uncollectible Accounts (904)	(29)	443	<b>53</b>

**WATER OPERATION & MAINTENANCE EXPENSES**

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

Particulars (a)	This Year (b)	Last Year (c)	
<b>CUSTOMER ACCOUNTS EXPENSES</b>			
Miscellaneous Customer Accounts Expenses (905)	1,748	1,610	<b>54</b>
<b>Total Customer Accounts Expenses</b>	<b>40,108</b>	<b>37,724</b>	
<b>SALES EXPENSES</b>			
Sales Expenses (910)	0	0	<b>55</b>
<b>Total Sales Expenses</b>	<b>0</b>	<b>0</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>			
Administrative and General Salaries (920)	57,372	62,456	<b>56</b>
Office Supplies and Expenses (921)	4,309	5,232	<b>57</b>
Administrative Expenses Transferred--Credit (922)	0	0	<b>58</b>
Outside Services Employed (923)	7,308	13,702	<b>59</b>
Property Insurance (924)	9,958	10,236	<b>60</b>
Injuries and Damages (925)	11,577	13,858	<b>61</b>
Employee Pensions and Benefits (926)	102,055	96,274	<b>62</b>
Regulatory Commission Expenses (928)	2,166	0	<b>63</b>
Duplicate Charges--Credit (929)	0	0	<b>64</b>
Miscellaneous General Expenses (930)	27,596	18,698	<b>65</b>
Rents (931)	16,800	15,600	<b>66</b>
Maintenance of General Plant (932)	10,122	5,259	<b>67</b>
<b>Total Administrative and General Expenses</b>	<b>249,263</b>	<b>241,315</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>681,351</b>	<b>670,425</b>	

### TAXES (ACCT. 408 - WATER)

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

Description of Tax (a)	Method Used to Allocate Between Departments (b)	This Year (c)	Last Year (d)	
Property Tax Equivalent	WISC ADMIN CODE-PSC SECTION 109	209,536	205,134	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		2,744	2,692	2
<b>Net property tax equivalent</b>		<b>206,792</b>	<b>202,442</b>	
Social Security	PAYROLL DISTRIBUTION	23,622	20,890	3
PSC Remainder Assessment	BASED ON REVENUES	1,596	1,312	4
Other (specify): NONE			0	5
<b>Total tax expense</b>		<b>232,010</b>	<b>224,644</b>	

### PROPERTY TAX EQUIVALENT (WATER)

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

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Ozaukee				1
<b>SUMMARY OF TAX RATES</b>							<b>2</b>
State tax rate	mills		0.178330				3
County tax rate	mills		1.694220				4
Local tax rate	mills		6.390630				5
School tax rate	mills		9.354070				6
Voc. school tax rate	mills		1.862080				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>19.479330</b>				<b>10</b>
Less: state credit	mills		1.646890				11
<b>Net tax rate</b>	mills		<b>17.832440</b>				<b>12</b>
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							<b>13</b>
<b>Local Tax Rate</b>	mills		<b>6.390630</b>				<b>14</b>
<b>Combined School Tax Rate</b>	mills		<b>11.216150</b>				<b>15</b>
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				<b>16</b>
<b>Total Local &amp; School Tax</b>	mills		<b>17.606780</b>				<b>17</b>
<b>Total Tax Rate</b>	mills		<b>19.479330</b>				<b>18</b>
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.903870</b>				<b>19</b>
<b>Total tax net of state credit</b>	mills		<b>17.832440</b>				<b>20</b>
<b>Net Local and School Tax Rate</b>	mills		<b>16.118206</b>				<b>21</b>
Utility Plant, Jan. 1	\$	<b>14,019,568</b>	14,019,568				22
Materials & Supplies	\$	<b>45,306</b>	45,306				23
<b>Subtotal</b>	\$	<b>14,064,874</b>	<b>14,064,874</b>				<b>24</b>
Less: Plant Outside Limits	\$	<b>405,137</b>	405,137				25
<b>Taxable Assets</b>	\$	<b>13,659,737</b>	<b>13,659,737</b>				<b>26</b>
Assessment Ratio	dec.		0.951700				27
<b>Assessed Value</b>	\$	<b>12,999,972</b>	<b>12,999,972</b>				<b>28</b>
<b>Net Local &amp; School Rate</b>	mills		<b>16.118206</b>				<b>29</b>
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>209,536</b>	<b>209,536</b>				<b>30</b>
Tax Equivalent per 1994 PSC Report	\$	192,196					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>209,536</b>					<b>34</b>

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	325,935		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
<b>Total Source of Supply Plant</b>	<b>325,935</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	46,173		12
Structures and Improvements (321)	191,417		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	394,274	1,475	17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	42,052		20
<b>Total Pumping Plant</b>	<b>673,916</b>	<b>1,475</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	55,764		22
Water Treatment Equipment (332)	99,945	5,375	23
<b>Total Water Treatment Plant</b>	<b>155,709</b>	<b>5,375</b>	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>INTANGIBLE PLANT</b>				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>				
Land and Land Rights (310)			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)			325,935	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>325,935</b>	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			46,173	12
Structures and Improvements (321)			191,417	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)	1,700		394,049	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			42,052	20
<b>Total Pumping Plant</b>	<b>1,700</b>	<b>0</b>	<b>673,691</b>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			55,764	22
Water Treatment Equipment (332)	4,491		100,829	23
<b>Total Water Treatment Plant</b>	<b>4,491</b>	<b>0</b>	<b>156,593</b>	

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	1,710		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	135,661		26
Transmission and Distribution Mains (343)	5,571,620	243,515	27
Fire Mains (344)	0		28
Services (345)	715,857	95,825	29
Meters (346)	357,761	30,184	30
Hydrants (348)	393,301	29,003	31
Other Transmission and Distribution Plant (349)	0		32
<b>Total Transmission and Distribution Plant</b>	<b>7,175,910</b>	<b>398,527</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	9,931	305	35
Computer Equipment (391.1)	31,434	1,333	36
Transportation Equipment (392)	83,339		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	40,021	2,025	39
Laboratory Equipment (395)	8,082		40
Power Operated Equipment (396)	52,210		41
Communication Equipment (397)	145,100	2,644	42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
<b>Total General Plant</b>	<b>370,117</b>	<b>6,307</b>	
<b>Total utility plant in service directly assignable</b>	<b>8,701,587</b>	<b>411,684</b>	
Common Utility Plant Allocated to Water Department	0		46
<b>Total utility plant in service</b>	<b>8,701,587</b>	<b>411,684</b>	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)			1,710 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			135,661 26
Transmission and Distribution Mains (343)	5,656		5,809,479 27
Fire Mains (344)			0 28
Services (345)	242		811,440 29
Meters (346)	14,692		373,253 30
Hydrants (348)	1,791		420,513 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>22,381</b>	<b>0</b>	<b>7,552,056</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			10,236 35
Computer Equipment (391.1)	1,386		31,381 36
Transportation Equipment (392)			83,339 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			42,046 39
Laboratory Equipment (395)			8,082 40
Power Operated Equipment (396)			52,210 41
Communication Equipment (397)	3,300		144,444 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
<b>Total General Plant</b>	<b>4,686</b>	<b>0</b>	<b>371,738</b>
<b>Total utility plant in service directly assignable</b>	<b>33,258</b>	<b>0</b>	<b>9,080,013</b>
Common Utility Plant Allocated to Water Department			0 46
<b>Total utility plant in service</b>	<b>33,258</b>	<b>0</b>	<b>9,080,013</b>

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	0		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	0		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	0		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	258,712		22
Water Treatment Equipment (332)	246,658		23
<b>Total Water Treatment Plant</b>	<b>505,370</b>	<b>0</b>	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>INTANGIBLE PLANT</b>			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Collecting and Impounding Reservoirs (312)			0 6
Lake, River and Other Intakes (313)			0 7
Wells and Springs (314)			0 8
Infiltration Galleries and Tunnels (315)			0 9
Supply Mains (316)			0 10
Other Water Source Plant (317)			0 11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>PUMPING PLANT</b>			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			0 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			0 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			0 20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			258,712 22
Water Treatment Equipment (332)			246,658 23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>505,370</b>

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	0		26
Transmission and Distribution Mains (343)	3,241,286	421,037	27
Fire Mains (344)	0		28
Services (345)	1,158,030	93,958	29
Meters (346)	0		30
Hydrants (348)	344,649	67,525	31
Other Transmission and Distribution Plant (349)	0		32
<b>Total Transmission and Distribution Plant</b>	<b>4,743,965</b>	<b>582,520</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	0		35
Computer Equipment (391.1)	63,601		36
Transportation Equipment (392)	820		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	0		39
Laboratory Equipment (395)	1,750		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	0		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
<b>Total General Plant</b>	<b>66,171</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>5,315,506</b>	<b>582,520</b>	
Common Utility Plant Allocated to Water Department	0		46
<b>Total utility plant in service</b>	<b>5,315,506</b>	<b>582,520</b>	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			0 26
Transmission and Distribution Mains (343)	2,424		3,659,899 27
Fire Mains (344)			0 28
Services (345)	104		1,251,884 29
Meters (346)			0 30
Hydrants (348)	768		411,406 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>3,296</b>	<b>0</b>	<b>5,323,189</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			0 35
Computer Equipment (391.1)			63,601 36
Transportation Equipment (392)			820 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			0 39
Laboratory Equipment (395)			1,750 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			0 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>66,171</b>
<b>Total utility plant in service directly assignable</b>	<b>3,296</b>	<b>0</b>	<b>5,894,730</b>
Common Utility Plant Allocated to Water Department			0 46
<b>Total utility plant in service</b>	<b>3,296</b>	<b>0</b>	<b>5,894,730</b>

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

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
<b>SOURCE OF SUPPLY PLANT</b>				
Structures and Improvements (311)	0			1
Collecting and Impounding Reservoirs (312)	0			2
Lake, River and Other Intakes (313)	0			3
Wells and Springs (314)	230,856	2.90%	9,452	4
Infiltration Galleries and Tunnels (315)	0			5
Supply Mains (316)	0			6
Other Water Source Plant (317)	0			7
<b>Total Source of Supply Plant</b>	<b>230,856</b>		<b>9,452</b>	
<b>PUMPING PLANT</b>				
Structures and Improvements (321)	145,466	3.20%	6,125	8
Boiler Plant Equipment (322)	0			9
Other Power Production Equipment (323)	0			10
Steam Pumping Equipment (324)	0			11
Electric Pumping Equipment (325)	201,767	4.40%	17,343	12
Diesel Pumping Equipment (326)	0			13
Hydraulic Pumping Equipment (327)	0			14
Other Pumping Equipment (328)	28,009	4.40%	1,850	15
<b>Total Pumping Plant</b>	<b>375,242</b>		<b>25,318</b>	
<b>WATER TREATMENT PLANT</b>				
Structures and Improvements (331)	27,510	3.20%	1,784	16
Water Treatment Equipment (332)	91,282	5.04%	5,055	17
<b>Total Water Treatment Plant</b>	<b>118,792</b>		<b>6,839</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Structures and Improvements (341)	0			18
Distribution Reservoirs and Standpipes (342)	89,029	1.90%	2,578	19
Transmission and Distribution Mains (343)	660,199	1.30%	73,977	20
Fire Mains (344)	0			21
Services (345)	194,549	2.90%	22,146	22
Meters (346)	187,758	5.50%	20,103	23
Hydrants (348)	82,628	2.20%	8,952	24

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314					240,308	4
315					0	5
316					0	6
317					0	7
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>240,308</b>	
321					151,591	8
322					0	9
323					0	10
324					0	11
325	1,700	207			217,203	12
326					0	13
327					0	14
328					29,859	15
	<b>1,700</b>	<b>207</b>	<b>0</b>	<b>0</b>	<b>398,653</b>	
331					29,294	16
332	4,491		3,663		95,509	17
	<b>4,491</b>	<b>0</b>	<b>3,663</b>	<b>0</b>	<b>124,803</b>	
341					0	18
342					91,607	19
343	5,656				728,520	20
344					0	21
345	242				216,453	22
346	14,692		754		193,923	23
348	1,791	278			89,511	24

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

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Other Transmission and Distribution Plant (349)	0			25
<b>Total Transmission and Distribution Plant</b>	<b>1,214,163</b>		<b>127,756</b>	
<b>GENERAL PLANT</b>				
Structures and Improvements (390)	0			26
Office Furniture and Equipment (391)	2,709	5.80%	585	27
Computer Equipment (391.1)	30,051	26.70%	8,386	28
Transportation Equipment (392)	56,173	13.30%	11,084	29
Stores Equipment (393)	0			30
Tools, Shop and Garage Equipment (394)	21,309	5.80%	2,380	31
Laboratory Equipment (395)	3,994	5.80%	469	32
Power Operated Equipment (396)	52,211	7.50%	0	33
Communication Equipment (397)	146,006	10.00%	14,477	34
SCADA Equipment (397.1)	0			35
Miscellaneous Equipment (398)	0			36
Other Tangible Property (399)	0			37
<b>Total General Plant</b>	<b>312,453</b>		<b>37,381</b>	
<b>Total accum. prov. directly assignable</b>	<b>2,251,506</b>		<b>206,746</b>	
Common Utility Plant Allocated to Water Department	0			38
<b>Total accum. prov. for depreciation</b>	<b>2,251,506</b>		<b>206,746</b>	

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
349					0 25
	<u>22,381</u>	<u>278</u>	<u>754</u>	<u>0</u>	<u>1,320,014</u>
390					0 26
391					3,294 27
391.1	1,386		16		37,067 28
392			4,363		71,620 29
393					0 30
394					23,689 31
395					4,463 32
396					52,211 33
397	3,300	287			156,896 34
397.1					0 35
398					0 36
399					0 37
	<u>4,686</u>	<u>287</u>	<u>4,379</u>	<u>0</u>	<u>349,240</u>
	<u>33,258</u>	<u>772</u>	<u>8,796</u>	<u>0</u>	<u>2,433,018</u>
					0 38
	<u>33,258</u>	<u>772</u>	<u>8,796</u>	<u>0</u>	<u>2,433,018</u>

## ACCUMULATED PROVISION FOR DEPRECIATION - WATER

### --Plant Financed by Contributions--

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
<b>SOURCE OF SUPPLY PLANT</b>				
Structures and Improvements (311)	0			1
Collecting and Impounding Reservoirs (312)	0			2
Lake, River and Other Intakes (313)	0			3
Wells and Springs (314)	0			4
Infiltration Galleries and Tunnels (315)	0			5
Supply Mains (316)	0			6
Other Water Source Plant (317)	0			7
<b>Total Source of Supply Plant</b>	<b>0</b>		<b>0</b>	
<b>PUMPING PLANT</b>				
Structures and Improvements (321)	0			8
Boiler Plant Equipment (322)	0			9
Other Power Production Equipment (323)	0			10
Steam Pumping Equipment (324)	0			11
Electric Pumping Equipment (325)	0			12
Diesel Pumping Equipment (326)	0			13
Hydraulic Pumping Equipment (327)	0			14
Other Pumping Equipment (328)	0			15
<b>Total Pumping Plant</b>	<b>0</b>		<b>0</b>	
<b>WATER TREATMENT PLANT</b>				
Structures and Improvements (331)	156,496	3.20%	8,279	16
Water Treatment Equipment (332)	182,527	3.30%	8,140	17
<b>Total Water Treatment Plant</b>	<b>339,023</b>		<b>16,419</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Structures and Improvements (341)	0			18
Distribution Reservoirs and Standpipes (342)	0			19
Transmission and Distribution Mains (343)	418,333	1.30%	44,858	20
Fire Mains (344)	0			21
Services (345)	357,216	2.90%	34,944	22
Meters (346)	0			23
Hydrants (348)	78,167	2.20%	8,317	24

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
311					0 1
312					0 2
313					0 3
314					0 4
315					0 5
316					0 6
317					0 7
	0	0	0	0	0
321					0 8
322					0 9
323					0 10
324					0 11
325					0 12
326					0 13
327					0 14
328					0 15
	0	0	0	0	0
331					164,775 16
332					190,667 17
	0	0	0	0	355,442
341					0 18
342					0 19
343	2,424				460,767 20
344					0 21
345	104				392,056 22
346					0 23
348	768				85,716 24

## ACCUMULATED PROVISION FOR DEPRECIATION - WATER

### --Plant Financed by Contributions--

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Other Transmission and Distribution Plant (349)	0			25
<b>Total Transmission and Distribution Plant</b>	<b>853,716</b>		<b>88,119</b>	
<b>GENERAL PLANT</b>				
Structures and Improvements (390)	0			26
Office Furniture and Equipment (391)	0			27
Computer Equipment (391.1)	52,320	26.70%	16,981	28
Transportation Equipment (392)	600	13.30%	109	29
Stores Equipment (393)	0			30
Tools, Shop and Garage Equipment (394)	0			31
Laboratory Equipment (395)	457	5.80%	102	32
Power Operated Equipment (396)	0			33
Communication Equipment (397)	0			34
SCADA Equipment (397.1)	0			35
Miscellaneous Equipment (398)	0			36
Other Tangible Property (399)	0			37
<b>Total General Plant</b>	<b>53,377</b>		<b>17,192</b>	
<b>Total accum. prov. directly assignable</b>	<b>1,246,116</b>		<b>121,730</b>	
Common Utility Plant Allocated to Water Department	0			38
<b>Total accum. prov. for depreciation</b>	<b>1,246,116</b>		<b>121,730</b>	

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
349					0 25
	3,296	0	0	0	938,539
390					0 26
391					0 27
391.1					69,301 28
392					709 29
393					0 30
394					0 31
395					559 32
396					0 33
397					0 34
397.1					0 35
398					0 36
399					0 37
	0	0	0	0	70,569
	3,296	0	0	0	1,364,550
					0 38
	3,296	0	0	0	1,364,550

## SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

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

<b>Sources of Water Supply</b>					
<b>Month</b>	<b>Purchased Water Gallons (000's)</b>	<b>Surface Water Gallons (000's)</b>	<b>Ground Water Gallons (000's)</b>	<b>Total Gallons All Methods (000's)</b>	
<b>(a)</b>	<b>(b)</b>	<b>(c)</b>	<b>(d)</b>	<b>(e)</b>	
January			34,466	<b>34,466</b>	1
February			31,925	<b>31,925</b>	2
March			35,880	<b>35,880</b>	3
April			37,315	<b>37,315</b>	4
May			40,809	<b>40,809</b>	5
June			50,090	<b>50,090</b>	6
July			53,109	<b>53,109</b>	7
August			43,141	<b>43,141</b>	8
September			40,379	<b>40,379</b>	9
October			40,339	<b>40,339</b>	10
November			37,095	<b>37,095</b>	11
December			44,790	<b>44,790</b>	12
<b>Total annual pumpage</b>	<b>0</b>	<b>0</b>	<b>489,338</b>	<b>489,338</b>	
Less: Water sold				410,474	13
Volume pumped but not sold				<b>78,864</b>	14
Volume sold as a percent of volume pumped				<b>84%</b>	15
Volume used for water production, water quality and system maintenance				7,963	16
Volume related to equipment/system malfunction				13,020	17
Non-utility volume NOT included in water sales				134	18
Total volume not sold but accounted for				<b>21,117</b>	19
Volume pumped but unaccounted for				<b>57,747</b>	20
Percent of water lost				<b>12%</b>	21
If more than 15%, indicate causes:					22
If more than 15%, 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.)				2,731	24
Date of maximum: 7/7/2007					25
Cause of maximum:					26
Considerable lawn sprinkling in the community.					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				971	27
Date of minimum: 4/11/2007					28
Total KWH used for pumping for the year				1,090,700	29
If water is purchased: Vendor Name: N/A					30
Point of Delivery: N/A					31

**SOURCES OF WATER SUPPLY - GROUND WATERS**

<b>Location (a)</b>	<b>Identification Number (b)</b>	<b>Depth in feet (c)</b>	<b>Well Diameter in inches (d)</b>	<b>Yield Per Day in gallons (e)</b>	<b>Currently In Service? (f)</b>	
WELL #1 MEQUON STREET	BG 643	692	8	700,000	Yes	<b>1</b>
WELL #3 WESTERN AVENUE	BG 645	1,060	15	950,000	Yes	<b>2</b>
WELL #4 WAUWATOSA ROAD	BG 646	1,212	15	600,000	Yes	<b>3</b>
WELL #5 LINCOLN BOULEVARD	BG 647	1,000	11	800,000	Yes	<b>4</b>
WELL #6 HARRISON AVENUE	BG 648	630	19	800,000	Yes	<b>5</b>

## SOURCES OF WATER SUPPLY - SURFACE WATERS

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

### PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	1	3	3&5	1
Location	MEQUON STREET	WESTERN AVENUE	LINCOLN BOULEVARD	2
Purpose	P	P	B	3
Destination	D	T	D	4
Pump Manufacturer	GOULD	LAYNE NW	AMERICAN TURBINE	5
Year Installed	1997	1955	1990	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	610	975	1,450	8
Pump Motor or Standby Engine Mfr	GE	U.S.	2 U.S.	9 10
Year Installed	1997	1999	1990	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	75	100	50	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	4	5	6	14
Location	WAUWATOSA ROAD	LINCOLN BOULEVARD	HARRISON AVENUE	15
Purpose	P	P	P	16
Destination	R	T	D	17
Pump Manufacturer	LAYNE NW	LAYNE NW	LAYNE NW	18
Year Installed	1966	1968	1986	19
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	20
Actual Capacity (gpm)	600	750	700	21
Pump Motor or Standby Engine Mfr	U.S.	U.S.	GE	22 23
Year Installed	2006	2000	2006	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	100	125	75	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	3	3 & 5	4	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	R	ET	<b>3</b>
Year constructed	1955	1990	1968	<b>4</b>
Primary material (earthen, steel, concrete, other)	STEEL	CONCRETE	STEEL	<b>5</b>
Elevation difference in feet (See Headnote 3.)	160	0	35	<b>6</b>
Total capacity in gallons (actual)	200,000	50,000	1,000,000	<b>7</b>
<b>WATER TREATMENT PLANT</b>				<b>8</b>
Disinfection, type of equipment (gas, liquid, powder, other)		LIQUID	LIQUID	<b>9</b>
Points of application (wellhouse, central facilities, booster station, other)		WELLHOUSE	WELLHOUSE	<b>10</b>
Filters, type (gravity, pressure, other, none)		NONE	NONE	<b>11</b>
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)		0.0000	0.0000	<b>12</b>
Is a corrosion control chemical used (yes, no)?		Y	Y	<b>13</b>
Is water fluoridated (yes, no)?		Y	Y	<b>14</b>

### 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	1.500	36	0	0	0	36	1
P	D	1.500	5	0	0	0	5	2
M	D	2.000	294	0	0	0	294	3
M	D	4.000	3,169	0	0	0	3,169	4
P	D	4.000	132	0	0	0	132	5
M	D	6.000	58,570	0	1,587	0	56,983	6
M	S	6.000	310	0	0	0	310	7
P	D	6.000	10,896	747	0	0	11,643	8
P	S	6.000	29	0	0	0	29	9
M	D	8.000	45,379	0	650	0	44,729	10
M	S	8.000	320	0	0	0	320	11
M	T	8.000	430	0	0	0	430	12
P	D	8.000	84,380	6,440	0	0	90,820	13
P	S	8.000	3,180	0	0	0	3,180	14
M	D	10.000	2,799	0	0	0	2,799	15
M	S	10.000	80	0	0	0	80	16
M	T	10.000	598	0	0	0	598	17
P	D	10.000	105	0	0	0	105	18
M	D	12.000	17,164	0	0	0	17,164	19
M	T	12.000	4,002	0	0	0	4,002	20
P	D	12.000	36,787	3,581	0	0	40,368	21
P	S	12.000	345	0	0	0	345	22
P	T	12.000	2,707	0	0	0	2,707	23
M	T	16.000	100	0	0	0	100	24
<b>Total Within Municipality</b>			<b>271,817</b>	<b>10,768</b>	<b>2,237</b>	<b>0</b>	<b>280,348</b>	
P	D	8.000	4,705	0	0	0	4,705	25
P	D	12.000	1,510	0	0	0	1,510	26
<b>Total Outside of Municipality</b>			<b>6,215</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>6,215</b>	
<b>Total Utility</b>			<b>278,032</b>	<b>10,768</b>	<b>2,237</b>	<b>0</b>	<b>286,563</b>	

### WATER SERVICES

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

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	509	0	0	0	509	0	1
L	0.750	565	0	0	0	565	0	2
L	1.000	3	0	3	0	0	0	3
M	1.000	1,957	0	36	0	1,921	0	4
P	1.000	103	126	0	0	229	0	5
M	1.250	21	0	0	0	21	0	6
P	1.250	151	0	0	0	151	0	7
P	1.500	19	0	0	0	19	0	8
M	1.500	62	0	0	0	62	0	9
P	2.000	4	0	0	0	4	0	10
M	2.000	51	0	0	0	51	0	11
P	4.000	13	0	0	0	13	0	12
M	4.000	29	0	0	0	29	0	13
M	6.000	18	0	0	0	18	0	14
P	6.000	9	0	0	0	9	0	15
M	8.000	2	0	0	0	2	0	16
P	8.000	1	0	0	0	1	0	17
<b>Total Utility</b>		<b>3,517</b>	<b>126</b>	<b>39</b>	<b>0</b>	<b>3,604</b>	<b>0</b>	

### METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

#### Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	638	0	150	(11)	477	137	1
0.750	3,242	201	22	14	3,435	261	2
1.000	116	22	10	0	128	15	3
1.250	2	0	0	0	2	0	4
1.500	79	4	18	0	65	35	5
2.000	18	3	2	0	19	2	6
3.000	13	0	0	0	13	0	7
4.000	7	0	0	0	7	0	8
6.000	0	0	0	0	0	0	9
<b>Total:</b>	<b>4,115</b>	<b>230</b>	<b>202</b>	<b>3</b>	<b>4,146</b>	<b>450</b>	

#### Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	433	36	1	0	0	7	477	1
0.750	3,014	198	19	14	0	190	3,435	2
1.000	5	97	8	11		7	128	3
1.250	0	0	0	0	0	2	2	4
1.500	0	47	5	1	1	11	65	5
2.000	0	10	3	2	0	4	19	6
3.000	0	1	1	5	0	6	13	7
4.000	0	0	2	4	0	1	7	8
6.000	0	0	0	0	0	0	0	9
<b>Total:</b>	<b>3,452</b>	<b>389</b>	<b>39</b>	<b>37</b>	<b>1</b>	<b>228</b>	<b>4,146</b>	

### HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
<b>Fire Hydrants</b>						
Outside of Municipality	11	0	0	0	11	1
Within Municipality	527	29	3	0	553	2
<b>Total Fire Hydrants</b>	<b>538</b>	<b>29</b>	<b>3</b>	<b>0</b>	<b>564</b>	
<b>Flushing Hydrants</b>						
	6	0	0	0	6	3
<b>Total Flushing Hydrants</b>	<b>6</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>6</b>	

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

Number of hydrants operated during year:	586
Number of distribution system valves end of year:	921
Number of distribution valves operated during year:	470

### WATER OPERATING SECTION FOOTNOTES

---

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

**If Fuel or Power Purchased for Pumping (623), divided by the Total kWh Used for Pumping on the Source of Supply, Pumping and Purchased Water Statistics schedule, is less than 3 cents or greater than 12 cents, please explain.**

Avg. cost per KWH = \$.0780

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

Acct #603:

2006's actual \$0, 2007's actual \$11,797. 2007's actual was \$11,797 higher because the utility had Stage 2 of a well site study completed in 2007 which was not done in 2006.

Acct #633:

2006's actual \$33,702, 2007's actual \$11,612. 2006's actual was \$22,090 higher than 2007 because equipment was rehabbed at Well #5 and Well #6 for a total of \$23,000, whereas no rehabs were done in 2007.

**If Employee Pensions and Benefits (926) is zero, yet salary expense accounts exceed \$15,000, please explain.**

n/a

---

**Water Utility Plant in Service --Plant Financed by Utility or Municipality-- (Page W-08)**

**General footnotes**

n/a

**If Balance First of Year, Account 300 (or 300.1), is nonzero, please explain.**

n/a

**If Additions, Account 300 (or 300.1), is nonzero, please explain.**

n/a

**If Retirements, Account 300 (or 300.1), is nonzero, please explain.**

n/a

**If Additions for Accounts OTHER than 316, 343, 345, 346 and 348 exceed \$100,000, please explain. If applicable, provide construction authorization.**

Only Acct #343 installations exceed \$100,000, and per note above, no explanation is required.

**If Retirements for Accounts OTHER than 316, 343, 345, 346 or 348 exceed \$100,000, please explain.**

n/a

**If Adjustments for any account are nonzero, please explain.**

n/a

**If Plant in Service Additions, Account 345, are greater than zero AND Additions on the Water Services schedule are zero, please explain.**

n/a

**If Plant in Service Retirements, Account 345, are greater than zero AND Retirements on the Water Services schedule are zero, please explain.**

n/a

### WATER OPERATING SECTION FOOTNOTES

---

**Water Utility Plant in Service --Plant Financed by Utility or Municipality-- (Page W-08)**

**If Plant in Service Additions, Accounts 316 or 343, are greater than zero AND Additions on the Mains schedule are zero, please explain.**

n/a

**If Plant in Service Retirements, Accounts 316 or 343, are greater than zero AND Retirements on the Mains schedule are zero, please explain.**

n/a

**If Plant in Service Additions, Account 346, are greater than zero AND Additions on the Meters schedule are zero, please explain.**

n/a

**If Plant in Service Retirements, Account 346, are greater than zero AND Retirements on the Meters schedule are zero, please explain.**

n/a

**If Plant in Service Additions, Account 348, are greater than zero AND Additions on the Hydrants and Distribution System Valves schedule are zero, please explain.**

n/a

**If Plant in Service Retirements, Account 348, are greater than zero AND Retirements on the Hydrants and Distribution System Valves schedule are zero, please explain.**

n/a

**If Water Treatment Equipment (332) is nonzero, report water treatment information in Reservoirs, Standpipes & Water Treatment schedule, or please explain.**

n/a

---

**Water Utility Plant in Service --Plant Financed by Contributions-- (Page W-10)****General footnotes**

In 2006, the water portion of account #421 on page F-2 differed from plant financed by contributions additions because of water impact fees collected in 2006 in advance of future plant additions. The total amount set aside in the impact fee reserve account was \$226,235 which included \$4,021 of interest. In 2007, per direction from the PSC, we recorded all new impact fee collections in acct #252, and shifted 2006's total \$222,214 collected to acct #252 with an offsetting entry to #435.

**If Additions for Accounts OTHER than 316, 343, 345, 346 and 348 exceed \$100,000, please explain.**

Only account #343 installations exceed \$100,000, and per note above, no explanation is required.

---

**Accumulated Provision for Depreciation - Water --Plant Financed by Utility or Municipality-- (Page W-12)****General footnotes**

Depreciation rate listed for acct #332 on this utility/municipality financed schedule is 5.04%, which is the 2007 composite of the authorized rate of 3.30% on #332.1 water treatment equipment - air stripper and 6.00% on #332.2 water treatment equipment - chemical. The utility has utility-financed plant in both 332.1 and 332.2, which necessitated the composite depreciation rate.

**If End of Year Balance is less than zero, please explain.**

n/a

**WATER OPERATING SECTION FOOTNOTES**

---

**Accumulated Provision for Depreciation - Water --Plant Financed by Utility or Municipality-- (Page W-12)**

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

For Acct #391.1 we recorded a full year's depreciation expense in 2007, which caused the accumulated depreciation to exceed the plant balance. Therefore, unless additional equipment is purchased, or retirement/salvage/cost of removal entries make the plant balance exceed the accumulated depreciation balance, no additional depreciation expense will be recorded.

For account #397, we recorded a full year's depreciation expense in 2003, however, in 2003 this caused accumulated depreciation to exceed the plant balance. Therefore, unless additional equipment is purchased, or retirement/salvage/cost of removal entries make the plant balance exceed the accumulated depreciation balance, no additional depreciation expense will be recorded. No depreciation expense was recorded in 2004, 2005 or 2006, as the average plant balance remained less than the ending accum. depr. balance. In 2006, however, a retirement and salvage entry caused the accumulated depreciation balance to exceed the equivalent plant in service EOY balance further. In 2007, a purchase and retirement was made, so we recorded a full year's depreciation expense in 2007. However, this again caused the accumulated depreciation balance to exceed the plant balance, so we will not record depreciation expense on this account in 2008 and beyond, until enough purchases/retirements/salvage/cost of removal entries are made for the plant balance to exceed the accumulated depreciation balance.

**If Adjustments for any account are nonzero, please explain.**

n/a

---

**Accumulated Provision for Depreciation - Water --Plant Financed by Contributions-- (Page W-14)**

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

For Acct #391.1 we recorded a full year's depreciation expense in 2007, which caused the accumulated depreciation to exceed the plant balance. Therefore, unless additional equipment is purchased or retirement/salvage/cost of removal entries make the plant balance exceed the accumulated depreciation balance, no additional depreciation expense will be recorded.

---

**Water Mains (Page W-21)**

**General footnotes**

Water facilities were extended to Topview Trails subdivision in 2007.

## WATER OPERATING SECTION FOOTNOTES

### Water Mains (Page W-21)

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

3,581' of 12" watermain was installed in Topview Trails subdivision of which \$47,843 was funded by the utility (for oversizing) and \$187,536 was funded through a non-cash contribution by the developer, Towne Realty.

4,235' of 8" watermain was installed in Topview Trails subdivision of which \$1,292 was funded by the utility and \$193,540 was funded through a non-cash contribution by the developer, Towne Realty.

715' of 6" watermain was installed in Topview Trails subdivision of which \$267 was funded by the utility and \$39,961 was funded through a non-cash contribution by the developer, Towne Realty.

The remaining 2,237' of watermain installed in 2007 was to replace aging infrastructure within the City and was fully funded by the utility.

### Water Services (Page W-22)

#### General footnotes

Water facilities were extended to Topview Trails subdivision in 2007.

#### Explain all reported Adjustments.

Physically removed 28 1" lead services, but since page W-23 only showed 3 as being in service on 1/1/07, those 3 were shown as retired in 2007 and the other 25 were lumped with retirements of 1" metal services in 2007.

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

87 services were installed in Topview Trails subdivision of which \$627 was funded by the utility and \$93,958 was funded through a non-cash contribution by the developer, Towne Realty.

The remaining 39 services installed in 2007 were to replace aging infrastructure within the City and was fully funded by the utility.

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

Other than for its own buildings, the utility does not own any service laterals beyond the curb stop. If the water is shut off at the curb stop (which is the case for some of our "seasonal" customers), the utility-owned service lateral is still pressurized, and therefore considered by the utility to be "in use."

### Meters (Page W-23)

#### Explain all reported adjustments.

1) In 2007 we identified 10 meters that had been coded incorrectly in our property records as 5/8" meters (adjustment of <10>), and we changed them to 3/4" meters (adjustment of +10). There were also mismatches between meter size and bill codes in the billing system, which resulted in a net count adjustment of <1> to 5/8" meters and +4 to 3/4" meters. No dollar values were changed.

2) We shifted the classification of (1) 1.5" meter from public authority to interdepartmental. This is for the meter at the Cedarburg Light & Water building.

---

## WATER OPERATING SECTION FOOTNOTES

---

### Meters (Page W-23)

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

Our testing program is currently 10-12 years. The total number of meters tested in 2007 was 450.

**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, we are testing station meters every two years and replacing as needed.

---

### Hydrants and Distribution System Valves (Page W-24)

**If Hydrants Additions are greater than zero AND Additions on both of the Plant in Service schedules (Account 348) are zero, please explain.**

n/a

**If Hydrants Retirements are greater than zero AND Retirements on both of the Plant in Service schedules (Account 348) are zero, please explain.**

n/a

**Explain all reported Adjustments.**

n/a

---

**ELECTRIC OPERATING REVENUES & EXPENSES**

Particulars (a)	This Year (b)	Last Year (c)	
<b>Operating Revenues</b>			
<b>Sales of Electricity</b>			
Sales of Electricity (440-448)	9,981,476	9,074,337	1
<b>Total Sales of Electricity</b>	<b>9,981,476</b>	<b>9,074,337</b>	
<b>Other Operating Revenues</b>			
Forfeited Discounts (450)	12,134	11,351	2
Miscellaneous Service Revenues (451)	1,540	1,085	3
Sales of Water and Water Power (453)	0	0	4
Rent from Electric Property (454)	61,254	82,145	5
Interdepartmental Rents (455)	16,800	15,600	6
Other Electric Revenues (456)	2,735	1,067	7
<b>Total Other Operating Revenues</b>	<b>94,463</b>	<b>111,248</b>	
<b>Total Operating Revenues</b>	<b>10,075,939</b>	<b>9,185,585</b>	
<b>Operation and Maintenance Expenses</b>			
Power Production Expenses (500-557)	7,253,331	6,376,440	8
Transmission Expenses (560-573)	0	0	9
Distribution Expenses (580-598)	593,828	428,036	10
Customer Accounts Expenses (901-905)	125,926	115,530	11
Sales Expenses (911-916)	78,215	78,038	12
Administrative and General Expenses (920-932)	446,096	397,395	13
<b>Total Operation and Maintenance Expenses</b>	<b>8,497,396</b>	<b>7,395,439</b>	
<b>Other Expenses</b>			
Depreciation Expense (403)	562,965	541,354	14
Amortization Expense (404-407)	0	0	15
Taxes (408)	351,191	320,994	16
<b>Total Other Expenses</b>	<b>914,156</b>	<b>862,348</b>	
<b>Total Operating Expenses</b>	<b>9,411,552</b>	<b>8,257,787</b>	
<b>NET OPERATING INCOME</b>	<b>664,387</b>	<b>927,798</b>	

**OTHER OPERATING REVENUES (ELECTRIC)**

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

Particulars (a)	Amount (b)	
<b>Forfeited Discounts (450):</b>		
Customer late payment charges	12,134	1
<b>Other (specify):</b>		
NONE	0	2
<b>Total Forfeited Discounts (450)</b>	<b>12,134</b>	
<b>Miscellaneous Service Revenues (451):</b>		
FEEES FOR RECONNECTING METERS, AND ANY BALANCE TRANSF'D FR #587 (IF APPLICABLE)	1,540	3
<b>Total Miscellaneous Service Revenues (451)</b>	<b>1,540</b>	
<b>Sales of Water and Water Power (453):</b>		
NONE	0	4
<b>Total Sales of Water and Water Power (453)</b>	<b>0</b>	
<b>Rent from Electric Property (454):</b>		
RENTAL FROM TELEPHONE & CABLE TV COMPANIES FOR ATTACHMENTS TO ELEC POLES	37,916	5
RENT FROM ATC FOR 2007 SPACE & MAINTENANCE AT CEDARBURG SOUTH SUBSTATION	23,338	6
<b>Total Rent from Electric Property (454)</b>	<b>61,254</b>	
<b>Interdepartmental Rents (455):</b>		
RENT PAID BY THE WATER DEPT TO THE ELECTRIC DEPT	16,800	7
<b>Total Interdepartmental Rents (455)</b>	<b>16,800</b>	
<b>Other Electric Revenues (456):</b>		
SALES TAX RETAINER FEES & PENALTY ON MISC. CHARGE	2,735	8
<b>Total Other Electric Revenues (456)</b>	<b>2,735</b>	

## ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
<b>POWER PRODUCTION EXPENSES</b>			
<b>STEAM POWER GENERATION EXPENSES</b>			
Operation Supervision and Engineering (500)	0	0	1
Fuel (501)	0	0	2
Steam Expenses (502)	0	0	3
Steam from Other Sources (503)	0	0	4
Steam Transferred -- Credit (504)	0	0	5
Electric Expenses (505)	0	0	6
Miscellaneous Steam Power Expenses (506)	0	0	7
Rents (507)	0	0	8
Maintenance Supervision and Engineering (510)	0	0	9
Maintenance of Structures (511)	0	0	10
Maintenance of Boiler Plant (512)	0	0	11
Maintenance of Electric Plant (513)	0	0	12
Maintenance of Miscellaneous Steam Plant (514)	0	0	13
<b>Total Steam Power Generation Expenses</b>	<b>0</b>	<b>0</b>	
<b>HYDRAULIC POWER GENERATION EXPENSES</b>			
Operation Supervision and Engineering (535)	0	0	14
Water for Power (536)	0	0	15
Hydraulic Expenses (537)	0	0	16
Electric Expenses (538)	0	0	17
Miscellaneous Hydraulic Power Generation Expenses (539)	0	0	18
Rents (540)	0	0	19
Maintenance Supervision and Engineering (541)	0	0	20
Maintenance of Structures (542)	0	0	21
Maintenance of Reservoirs, Dams and Waterways (543)	0	0	22
Maintenance of Electric Plant (544)	0	0	23
Maintenance of Miscellaneous Hydraulic Plant (545)	0	0	24
<b>Total Hydraulic Power Generation Expenses</b>	<b>0</b>	<b>0</b>	
<b>OTHER POWER GENERATION EXPENSES</b>			
Operation Supervision and Engineering (546)	0	0	25
Fuel (547)	0	0	26
Generation Expenses (548)	0	0	27

## ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
<b>POWER PRODUCTION EXPENSES</b>			
<b>OTHER POWER GENERATION EXPENSES</b>			
Miscellaneous Other Power Generation Expenses (549)	0	0	28
Rents (550)	0	0	29
Maintenance Supervision and Engineering (551)	0	0	30
Maintenance of Structures (552)	0	0	31
Maintenance of Generating and Electric Plant (553)	0	0	32
Maintenance of Miscellaneous Other Power Generating Plant (554)	0	0	33
<b>Total Other Power Generation Expenses</b>	<b>0</b>	<b>0</b>	
<b>OTHER POWER SUPPLY EXPENSES</b>			
Purchased Power (555)	7,253,331	6,376,440	34
System Control and Load Dispatching (556)	0	0	35
Other Expenses (557)	0	0	36
<b>Total Other Power Supply Expenses</b>	<b>7,253,331</b>	<b>6,376,440</b>	
<b>Total Power Production Expenses</b>	<b>7,253,331</b>	<b>6,376,440</b>	
<b>TRANSMISSION EXPENSES</b>			
Operation Supervision and Engineering (560)	0	0	37
Load Dispatching (561)	0	0	38
Station Expenses (562)	0	0	39
Overhead Line Expenses (563)	0	0	40
Underground Line Expenses (564)	0	0	41
Miscellaneous Transmission Expenses (566)	0	0	42
Rents (567)	0	0	43
Maintenance Supervision and Engineering (568)	0	0	44
Maintenance of Structures (569)	0	0	45
Maintenance of Station Equipment (570)	0	0	46
Maintenance of Overhead Lines (571)	0	0	47
Maintenance of Underground Lines (572)	0	0	48
Maintenance of Miscellaneous Transmission Plant (573)	0	0	49
<b>Total Transmission Expenses</b>	<b>0</b>	<b>0</b>	
<b>DISTRIBUTION EXPENSES</b>			
Operation Supervision and Engineering (580)	10,251	5,600	50

## ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
<b>DISTRIBUTION EXPENSES</b>			
Load Dispatching (581)	0	0	51
Station Expenses (582)	22,246	33,793	52
Overhead Line Expenses (583)	5,421	17,057	53
Underground Line Expenses (584)	49,914	32,353	54
Street Lighting and Signal System Expenses (585)	2,229	0	55
Meter Expenses (586)	14,041	14,069	56
Customer Installations Expenses (587)	316	121	57
Miscellaneous Distribution Expenses (588)	246,043	104,493	58
Rents (589)	0	0	59
Maintenance Supervision and Engineering (590)	7,176	4,951	60
Maintenance of Structures (591)	229	2,937	61
Maintenance of Station Equipment (592)	27,014	4,936	62
Maintenance of Overhead Lines (593)	110,656	120,214	63
Maintenance of Underground Lines (594)	58,734	46,946	64
Maintenance of Line Transformers (595)	2,861	2,645	65
Maintenance of Street Lighting and Signal Systems (596)	33,423	34,556	66
Maintenance of Meters (597)	3,180	3,365	67
Maintenance of Miscellaneous Distribution Plant (598)	94	0	68
<b>Total Distribution Expenses</b>	<b>593,828</b>	<b>428,036</b>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>			
Supervision (901)	11,566	10,801	69
Meter Reading Expenses (902)	25,674	23,052	70
Customer Records and Collection Expenses (903)	82,367	76,003	71
Uncollectible Accounts (904)	282	736	72
Miscellaneous Customer Accounts Expenses (905)	6,037	4,938	73
<b>Total Customer Accounts Expenses</b>	<b>125,926</b>	<b>115,530</b>	
<b>SALES EXPENSES</b>			
Supervision (911)	0	0	74
Demonstrating and Selling Expenses (912)	1,787	1,610	75
Advertising Expenses (913)	76,428	76,428	76

**ELECTRIC OPERATION & MAINTENANCE EXPENSES**

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

Particulars (a)	This Year (b)	Last Year (c)	
<b>SALES EXPENSES</b>			
Miscellaneous Sales Expenses (916)	0	0	77
<b>Total Sales Expenses</b>	<b>78,215</b>	<b>78,038</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>			
Administrative and General Salaries (920)	99,978	93,741	78
Office Supplies and Expenses (921)	6,451	7,239	79
Administrative Expenses Transferred -- Credit (922)	0	0	80
Outside Services Employed (923)	10,925	7,221	81
Property Insurance (924)	14,869	14,584	82
Injuries and Damages (925)	23,008	27,554	83
Employee Pensions and Benefits (926)	172,127	149,879	84
Regulatory Commission Expenses (928)	4,354	0	85
Duplicate Charges -- Credit (929)	0	0	86
Miscellaneous General Expenses (930)	50,467	44,587	87
Rents (931)	0	0	88
Maintenance of General Plant (932)	63,917	52,590	89
<b>Total Administrative and General Expenses</b>	<b>446,096</b>	<b>397,395</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>8,497,396</b>	<b>7,395,439</b>	

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

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

Description of Tax (a)	Method Used to Allocate Between Departments (b)	This Year (c)	Last Year (d)	
Property Tax Equivalent	WISC ADMIN CODE - PSC SECTION 109	281,065	267,366	1
Social Security	PAYROLL DISTRIBUTION	44,363	28,729	2
Wisconsin Gross Receipts Tax	BASED ON RURAL ELECTRIC SALES	15,934	16,589	3
PSC Remainder Assessment	BASED ON REVENUES	9,829	8,310	4
Other (specify): NONE			0	5
<b>Total tax expense</b>		<b>351,191</b>	<b>320,994</b>	

### PROPERTY TAX EQUIVALENT (ELECTRIC)

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

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Ozaukee				1
<b>SUMMARY OF TAX RATES</b>							
State tax rate	mills		0.178330				2
County tax rate	mills		1.694220				3
Local tax rate	mills		6.390630				4
School tax rate	mills		9.354070				5
Voc. school tax rate	mills		1.862080				6
Other tax rate - Local	mills		0.000000				7
Other tax rate - Non-Local	mills		0.000000				8
<b>Total tax rate</b>	mills		<b>19.479330</b>				9
Less: state credit	mills		1.646890				10
<b>Net tax rate</b>	mills		<b>17.832440</b>				11
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							
Local Tax Rate	mills		<b>6.390630</b>				12
Combined School Tax Rate	mills		<b>11.216150</b>				13
Other Tax Rate - Local	mills		<b>0.000000</b>				14
<b>Total Local &amp; School Tax</b>	mills		<b>17.606780</b>				15
<b>Total Tax Rate</b>	mills		<b>19.479330</b>				16
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.903870</b>				17
<b>Total tax net of state credit</b>	mills		<b>17.832440</b>				18
<b>Net Local and School Tax Rate</b>	mills		<b>16.118206</b>				19
Utility Plant, Jan. 1	\$	<b>19,140,275</b>	19,140,275				20
Materials & Supplies	\$	<b>426,750</b>	426,750				21
<b>Subtotal</b>	\$	<b>19,567,025</b>	<b>19,567,025</b>				22
Less: Plant Outside Limits	\$	<b>1,244,273</b>	1,244,273				23
<b>Taxable Assets</b>	\$	<b>18,322,752</b>	<b>18,322,752</b>				24
Assessment Ratio	dec.		0.951700				25
<b>Assessed Value</b>	\$	<b>17,437,763</b>	<b>17,437,763</b>				26
<b>Net Local &amp; School Rate</b>	mills		<b>16.118206</b>				27
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>281,065</b>	<b>281,065</b>				28
Tax Equivalent per 1994 PSC Report	\$	211,930					29
Any lower tax equivalent as authorized by municipality (see note 5)	\$						30
<b>Tax equiv. for current year (see note 5)</b>	\$	<b>281,065</b>					31

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

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

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

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

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

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION PLANT</b>			
Land and Land Rights (350)	0		25
Structures and Improvements (352)	0		26
Station Equipment (353)	0		27
Towers and Fixtures (354)	0		28
Poles and Fixtures (355)	0		29
Overhead Conductors and Devices (356)	0		30
Underground Conduit (357)	0		31
Underground Conductors and Devices (358)	0		32
Roads and Trails (359)	0		33
<b>Total Transmission Plant</b>	<b>0</b>	<b>0</b>	
<b>DISTRIBUTION PLANT</b>			
Land and Land Rights (360)	304,589		34
Structures and Improvements (361)	731,482	29,924	35
Station Equipment (362)	3,028,514	144,264	36
Storage Battery Equipment (363)	11,693		37
Poles, Towers and Fixtures (364)	1,339,987	78,143	38
Overhead Conductors and Devices (365)	1,527,930	74,309	39
Underground Conduit (366)	624,741	98,268	40
Underground Conductors and Devices (367)	3,492,400	347,541	41
Line Transformers (368)	1,651,273	159,184	42
Services (369)	805,160	31,044	43
Meters (370)	480,784	12,155	44
Installations on Customers' Premises (371)	13,169	148	45
Leased Property on Customers' Premises (372)	0		46
Street Lighting and Signal Systems (373)	1,194,667	25,017	47
<b>Total Distribution Plant</b>	<b>15,206,389</b>	<b>999,997</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	33,064		48
Structures and Improvements (390)	514,201	1,800	49
Office Furniture and Equipment (391)	54,518	458	50
Computer Equipment (391.1)	66,596	5,389	51
Transportation Equipment (392)	214,859		52
Stores Equipment (393)	19,142		53
Tools, Shop and Garage Equipment (394)	104,012	6,606	54

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TRANSMISSION PLANT</b>			
Land and Land Rights (350)			0 25
Structures and Improvements (352)			0 26
Station Equipment (353)			0 27
Towers and Fixtures (354)			0 28
Poles and Fixtures (355)			0 29
Overhead Conductors and Devices (356)			0 30
Underground Conduit (357)			0 31
Underground Conductors and Devices (358)			0 32
Roads and Trails (359)			0 33
<b>Total Transmission Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>DISTRIBUTION PLANT</b>			
Land and Land Rights (360)			304,589 34
Structures and Improvements (361)	0		761,406 35
Station Equipment (362)	4,067		3,168,711 36
Storage Battery Equipment (363)			11,693 37
Poles, Towers and Fixtures (364)	15,285	604	1,403,449 38
Overhead Conductors and Devices (365)	22,868	(585)	1,578,786 39
Underground Conduit (366)	669		722,340 40
Underground Conductors and Devices (367)	54,683	(1,731)	3,783,527 41
Line Transformers (368)	40,319	1,304	1,771,442 42
Services (369)	5,692	(675)	829,837 43
Meters (370)	2,073		490,866 44
Installations on Customers' Premises (371)	540	54	12,831 45
Leased Property on Customers' Premises (372)			0 46
Street Lighting and Signal Systems (373)	5,774	(2,078)	1,211,832 47
<b>Total Distribution Plant</b>	<b>151,970</b>	<b>(3,107)</b>	<b>16,051,309</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			33,064 48
Structures and Improvements (390)	0		516,001 49
Office Furniture and Equipment (391)	0		54,976 50
Computer Equipment (391.1)	14,222		57,763 51
Transportation Equipment (392)			214,859 52
Stores Equipment (393)			19,142 53
Tools, Shop and Garage Equipment (394)	0		110,618 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 \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>GENERAL PLANT</b>			
Laboratory Equipment (395)	64,559	1,995	<b>55</b>
Power Operated Equipment (396)	448,491		<b>56</b>
Communication Equipment (397)	314,714	2,829	<b>57</b>
Miscellaneous Equipment (398)	0		<b>58</b>
Other Tangible Property (399)	0		<b>59</b>
<b>Total General Plant</b>	<b>1,834,156</b>	<b>19,077</b>	
<b>Total utility plant in service directly assignable</b>	<b>17,040,545</b>	<b>1,019,074</b>	
 Common Utility Plant Allocated to Electric Department	 0		 <b>60</b>
 <b>Total utility plant in service</b>	 <b>17,040,545</b>	 <b>1,019,074</b>	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>GENERAL PLANT</b>			
Laboratory Equipment (395)	9,145		57,409 55
Power Operated Equipment (396)			448,491 56
Communication Equipment (397)	3,300	(10,944)	303,299 57
Miscellaneous Equipment (398)			0 58
Other Tangible Property (399)			0 59
<b>Total General Plant</b>	<b>26,667</b>	<b>(10,944)</b>	<b>1,815,622</b>
<b>Total utility plant in service directly assignable</b>	<b>178,637</b>	<b>(14,051)</b>	<b>17,866,931</b>
Common Utility Plant Allocated to Electric Department			0 60
<b>Total utility plant in service</b>	<b>178,637</b>	<b>(14,051)</b>	<b>17,866,931</b>

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

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

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

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

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

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION PLANT</b>			
Land and Land Rights (350)	0		25
Structures and Improvements (352)	0		26
Station Equipment (353)	0		27
Towers and Fixtures (354)	0		28
Poles and Fixtures (355)	0		29
Overhead Conductors and Devices (356)	0		30
Underground Conduit (357)	0		31
Underground Conductors and Devices (358)	0		32
Roads and Trails (359)	0		33
<b>Total Transmission Plant</b>	<b>0</b>	<b>0</b>	
<b>DISTRIBUTION PLANT</b>			
Land and Land Rights (360)	0		34
Structures and Improvements (361)	0		35
Station Equipment (362)	0		36
Storage Battery Equipment (363)	0		37
Poles, Towers and Fixtures (364)	145,461	6,003	38
Overhead Conductors and Devices (365)	85,504	7,400	39
Underground Conduit (366)	49,212	54,811	40
Underground Conductors and Devices (367)	730,571	95,659	41
Line Transformers (368)	0		42
Services (369)	149,236	5,640	43
Meters (370)	0		44
Installations on Customers' Premises (371)	0		45
Leased Property on Customers' Premises (372)	0		46
Street Lighting and Signal Systems (373)	353,276	32,924	47
<b>Total Distribution Plant</b>	<b>1,513,260</b>	<b>202,437</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	0		48
Structures and Improvements (390)	10,000		49
Office Furniture and Equipment (391)	0		50
Computer Equipment (391.1)	94,649		51
Transportation Equipment (392)	1,180		52
Stores Equipment (393)	0		53
Tools, Shop and Garage Equipment (394)	0		54

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TRANSMISSION PLANT</b>			
Land and Land Rights (350)			0 25
Structures and Improvements (352)			0 26
Station Equipment (353)			0 27
Towers and Fixtures (354)			0 28
Poles and Fixtures (355)			0 29
Overhead Conductors and Devices (356)			0 30
Underground Conduit (357)			0 31
Underground Conductors and Devices (358)			0 32
Roads and Trails (359)			0 33
<b>Total Transmission Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>DISTRIBUTION PLANT</b>			
Land and Land Rights (360)			0 34
Structures and Improvements (361)			0 35
Station Equipment (362)			0 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)	1,791	100	<b>149,773 38</b>
Overhead Conductors and Devices (365)	1,527	(19)	<b>91,358 39</b>
Underground Conduit (366)	59		<b>103,964 40</b>
Underground Conductors and Devices (367)	7,936	(103)	<b>818,191 41</b>
Line Transformers (368)			0 42
Services (369)	400	(85)	<b>154,391 43</b>
Meters (370)			0 44
Installations on Customers' Premises (371)			0 45
Leased Property on Customers' Premises (372)			0 46
Street Lighting and Signal Systems (373)	1,093	(481)	<b>384,626 47</b>
<b>Total Distribution Plant</b>	<b>12,806</b>	<b>(588)</b>	<b>1,702,303</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			0 48
Structures and Improvements (390)			<b>10,000 49</b>
Office Furniture and Equipment (391)			0 50
Computer Equipment (391.1)			<b>94,649 51</b>
Transportation Equipment (392)			<b>1,180 52</b>
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 \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>GENERAL PLANT</b>			
Laboratory Equipment (395)	0		55
Power Operated Equipment (396)	0		56
Communication Equipment (397)	0		57
Miscellaneous Equipment (398)	0		58
Other Tangible Property (399)	0		59
<b>Total General Plant</b>	<b>105,829</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>1,619,089</b>	<b>202,437</b>	
Common Utility Plant Allocated to Electric Department	0		60
<b>Total utility plant in service</b>	<b>1,619,089</b>	<b>202,437</b>	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>GENERAL PLANT</b>			
Laboratory Equipment (395)			0 55
Power Operated Equipment (396)			0 56
Communication Equipment (397)			0 57
Miscellaneous Equipment (398)			0 58
Other Tangible Property (399)			0 59
<b>Total General Plant</b>	<u>0</u>	<u>0</u>	<u>105,829</u>
<b>Total utility plant in service directly assignable</b>	<u>12,806</u>	<u>(588)</u>	<u>1,808,132</u>
Common Utility Plant Allocated to Electric Department			0 60
<b>Total utility plant in service</b>	<u>12,806</u>	<u>(588)</u>	<u>1,808,132</u>

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

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

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

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
311					0 1
312					0 2
313					0 3
314					0 4
315					0 5
316					0 6
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
331					0 7
332					0 8
333					0 9
334					0 10
335					0 11
336					0 12
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
341					0 13
342					0 14
343					0 15
344					0 16
345					0 17
346					0 18
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
352					0 19
353					0 20
354					0 21
355					0 22
356					0 23
357					0 24
358					0 25

## ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC

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

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
<b>TRANSMISSION PLANT</b>				
Roads and Trails (359)	0			26
<b>Total Transmission Plant</b>	<b>0</b>		<b>0</b>	
<b>DISTRIBUTION PLANT</b>				
Structures and Improvements (361)	182,278	3.18%	23,737	27
Station Equipment (362)	888,665	3.23%	100,085	28
Storage Battery Equipment (363)	702	4.00%	468	29
Poles, Towers and Fixtures (364)	87,682	3.75%	51,439	30
Overhead Conductors and Devices (365)	99,445	3.40%	52,814	31
Underground Conduit (366)	55,160	2.50%	16,839	32
Underground Conductors and Devices (367)	919,117	3.33%	121,144	33
Line Transformers (368)	521,767	3.03%	51,854	34
Services (369)	309,391	3.45%	28,204	35
Meters (370)	231,092	3.17%	15,401	36
Installations on Customers' Premises (371)	(331)	5.00%	650	37
Leased Property on Customers' Premises (372)	0			38
Street Lighting and Signal Systems (373)	437,055	3.33%	40,068	39
<b>Total Distribution Plant</b>	<b>3,732,023</b>		<b>502,703</b>	
<b>GENERAL PLANT</b>				
Structures and Improvements (390)	293,159	2.50%	12,878	40
Office Furniture and Equipment (391)	35,239	6.25%	3,422	41
Computer Equipment (391.1)	40,954	14.29%	8,885	42
Transportation Equipment (392)	117,446	4.99%	10,730	43
Stores Equipment (393)	5,799	4.00%	766	44
Tools, Shop and Garage Equipment (394)	39,710	6.67%	7,158	45
Laboratory Equipment (395)	52,484	5.56%	3,391	46
Power Operated Equipment (396)	210,589	4.76%	21,368	47
Communication Equipment (397)	260,731	7.69%	23,763	48
Miscellaneous Equipment (398)	0			49
Other Tangible Property (399)	0			50
<b>Total General Plant</b>	<b>1,056,111</b>		<b>92,361</b>	
<b>Total accum. prov. directly assignable</b>	<b>4,788,134</b>		<b>595,064</b>	

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
359					0 26
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
361	0				206,015 27
362	4,067	3,526	1,288		982,445 28
363					1,170 29
364	15,285	15,010	79	604	109,509 30
365	22,868	7,487	156	(585)	121,475 31
366	669	747			70,583 32
367	54,683	8,025	989	(1,731)	976,811 33
368	40,319	10,928	4,538	1,304	528,216 34
369	5,692	4,479		(675)	326,749 35
370	2,073				244,420 36
371	540	123		54	(290) 37
372					0 38
373	5,774	1,431	377	(2,078)	468,217 39
	<b>151,970</b>	<b>51,756</b>	<b>7,427</b>	<b>(3,107)</b>	<b>4,035,320</b>
390	0				306,037 40
391	0				38,661 41
391.1	14,222		22		35,639 42
392				(4,363)	123,813 43
393					6,565 44
394	0				46,868 45
395	9,145				46,730 46
396					231,957 47
397	3,300	287		(1,683)	279,224 48
398					0 49
399					0 50
	<b>26,667</b>	<b>287</b>	<b>22</b>	<b>(6,046)</b>	<b>1,115,494</b>
	<b>178,637</b>	<b>52,043</b>	<b>7,449</b>	<b>(9,153)</b>	<b>5,150,814</b>

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

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
Common Utility Plant Allocated to Electric Department	0		51
<b>Total accum. prov. for depreciation</b>	<u><u>4,788,134</u></u>		<u><u>595,064</u></u>

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
					0 51
	178,637	52,043	7,449	(9,153)	5,150,814

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

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

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

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
311					0 1
312					0 2
313					0 3
314					0 4
315					0 5
316					0 6
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
331					0 7
332					0 8
333					0 9
334					0 10
335					0 11
336					0 12
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
341					0 13
342					0 14
343					0 15
344					0 16
345					0 17
346					0 18
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
352					0 19
353					0 20
354					0 21
355					0 22
356					0 23
357					0 24
358					0 25

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

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
<b>TRANSMISSION PLANT</b>				
Roads and Trails (359)	0			26
<b>Total Transmission Plant</b>	<b>0</b>		<b>0</b>	
<b>DISTRIBUTION PLANT</b>				
Structures and Improvements (361)	0			27
Station Equipment (362)	0			28
Storage Battery Equipment (363)	0			29
Poles, Towers and Fixtures (364)	(1,337)	3.75%	5,536	30
Overhead Conductors and Devices (365)	5,926	3.40%	3,007	31
Underground Conduit (366)	6,584	2.50%	1,915	32
Underground Conductors and Devices (367)	213,302	3.33%	25,787	33
Line Transformers (368)	0			34
Services (369)	58,006	3.45%	5,238	35
Meters (370)	0			36
Installations on Customers' Premises (371)	0			37
Leased Property on Customers' Premises (372)	0			38
Street Lighting and Signal Systems (373)	119,193	3.33%	12,286	39
<b>Total Distribution Plant</b>	<b>401,674</b>		<b>53,769</b>	
<b>GENERAL PLANT</b>				
Structures and Improvements (390)	1,325	2.50%	250	40
Office Furniture and Equipment (391)	0			41
Computer Equipment (391.1)	43,945	14.29%	13,525	42
Transportation Equipment (392)	586	10.00%	118	43
Stores Equipment (393)	0			44
Tools, Shop and Garage Equipment (394)	0			45
Laboratory Equipment (395)	0			46
Power Operated Equipment (396)	0			47
Communication Equipment (397)	0			48
Miscellaneous Equipment (398)	0			49
Other Tangible Property (399)	0			50
<b>Total General Plant</b>	<b>45,856</b>		<b>13,893</b>	
<b>Total accum. prov. directly assignable</b>	<b>447,530</b>		<b>67,662</b>	

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
359					0 26
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
361					0 27
362					0 28
363					0 29
364	1,791	1,512	26	100	<b>1,022 30</b>
365	1,527	319	26	(19)	<b>7,094 31</b>
366	59	58			<b>8,382 32</b>
367	7,936	979	243	(103)	<b>230,314 33</b>
368					0 34
369	400	178		(85)	<b>62,581 35</b>
370					0 36
371					0 37
372					0 38
373	1,093	254		(481)	<b>129,651 39</b>
	<b>12,806</b>	<b>3,300</b>	<b>295</b>	<b>(588)</b>	<b>439,044</b>
390					1,575 40
391					0 41
391.1					57,470 42
392					704 43
393					0 44
394					0 45
395					0 46
396					0 47
397					0 48
398					0 49
399					0 50
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>59,749</b>
	<b>12,806</b>	<b>3,300</b>	<b>295</b>	<b>(588)</b>	<b>498,793</b>

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

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
Common Utility Plant Allocated to Electric Department	0		51
<b>Total accum. prov. for depreciation</b>	<u><u>447,530</u></u>		<u><u>67,662</u></u>

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
					0 51
	12,806	3,300	295	(588)	498,793

## TRANSMISSION AND DISTRIBUTION LINES

Classification (a)	Miles of Line Owned					
	First of Year (b)	Additions During Year (c)	Retirements During Year (d)	Adjustments During Year (e)	Total End of Year (f)	
<b>Primary Distribution System Voltage(s) -- Urban</b>						
<b>Pole Lines</b>						
2.4/4.16 kV (4kV)	18			2	16	1
7.2/12.5 kV (12kV)					0	2
14.4/24.9 kV (25kV)	17	1			18	3
<b>Other:</b>						
NONE					0	4
<b>Underground Lines</b>						
2.4/4.16 kV (4kV)	27			3	24	5
7.2/12.5 kV (12kV)					0	6
14.4/24.9 kV (25kV)	26	3			29	7
<b>Other:</b>						
NONE					0	8
<b>Primary Distribution System Voltage(s) -- Rural</b>						
<b>Pole Lines</b>						
2.4/4.16 kV (4kV)	1				1	9
7.2/12.5 kV (12kV)					0	10
14.4/24.9 kV (25kV)	6				6	11
<b>Other:</b>						
NONE					0	12
<b>Underground Lines</b>						
2.4/4.16 kV (4kV)	2				2	13
7.2/12.5 kV (12kV)					0	14
14.4/24.9 kV (25kV)	4	1			5	15
<b>Other:</b>						
NONE					0	16
<b>Transmission System</b>						
<b>Pole Lines</b>						
34.5 kV					0	17
69 kV					0	18
115 kV					0	19
138 kV					0	20
<b>Other:</b>						
NONE					0	21
<b>Underground Lines</b>						
34.5 kV					0	22
69 kV					0	23
115 kV					0	24
138 kV					0	25
<b>Other:</b>						
NONE					0	26

### RURAL LINE CUSTOMERS

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

Particulars (a)	Amount (b)	
Customers added on rural lines during year:		1
Farm Customers		2
Nonfarm Customers		3
<b>Total</b>	<b>0</b>	<b>4</b>
Customers on rural lines at end of year:		5
Rural Customers (served at rural rates):		6
Farm		7
Nonfarm		8
<b>Total</b>	<b>0</b>	<b>9</b>
Customers served at other than rural rates:		10
Farm	1	11
Nonfarm	329	12
<b>Total</b>	<b>330</b>	<b>13</b>
<b>Total customers on rural lines at end of year</b>	<b>330</b>	<b>14</b>

### MONTHLY PEAK DEMAND AND ENERGY USAGE

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

Monthly Peak						Monthly Energy Usage	
Month (a)		kW (b)	Day of Week (c)	Date (MM/DD/YYYY) (d)	Time Beginning (HH:MM) (e)	(kWh) (000's) (f)	
January	01	18,733	Monday	01/15/2007	18:00	10,417	1
February	02	19,632	Monday	02/05/2007	19:00	9,640	2
March	03	17,631	Monday	03/05/2007	19:00	9,682	3
April	04	16,554	Wednesday	04/04/2007	14:00	8,956	4
May	05	20,175	Thursday	05/31/2007	14:00	9,482	5
June	06	25,241	Tuesday	06/26/2007	17:00	10,412	6
July	07	26,143	Tuesday	07/31/2007	15:00	11,139	7
August	08	27,138	Thursday	08/02/2007	15:00	11,776	8
September	09	25,895	Wednesday	09/05/2007	15:00	10,139	9
October	10	22,193	Monday	10/08/2007	14:00	10,023	10
November	11	18,729	Thursday	11/29/2007	18:00	9,557	11
December	12	19,785	Monday	12/17/2007	18:00	10,678	12
<b>Total</b>		<b>257,849</b>				<b>121,901</b>	

**System Name** CEDARBURG LIGHT & WATER COMM.

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

Type of Reading	Supplier
60 minutes integrated	Wisconsin Public Power Inc.

## ELECTRIC ENERGY ACCOUNT

Particulars (a)	kWh (000's) (b)	
<b>Source of Energy</b>		
<b>Generation (excluding Station Use):</b>		
Fossil Steam		1
Nuclear Steam		2
Hydraulic		3
Internal Combustion Turbine		4
Internal Combustion Reciprocating		5
Non-Conventional (wind, photovoltaic, etc.)		6
<b>Total Generation</b>	<b>0</b>	<b>7</b>
Purchases	121,901	8
Interchanges:		9
In (gross)		9
Out (gross)		10
Net	<b>0</b>	11
Transmission for/by others (wheeling):		12
Received		12
Delivered		13
Net	<b>0</b>	14
<b>Total Source of Energy</b>	<b>121,901</b>	<b>15</b>
<b>Disposition of Energy</b>		
Sales to Ultimate Consumers (including interdepartmental sales)	116,796	18
Sales For Resale	0	19
<b>Energy Used by the Company (excluding station use):</b>		
Electric Utility	0	21
Common (office, shops, garages, etc. serving 2 or more util. depts.)	218	22
<b>Total Used by Company</b>	<b>218</b>	<b>23</b>
<b>Total Sold and Used</b>	<b>117,014</b>	<b>24</b>
<b>Energy Losses:</b>		
Transmission Losses (if applicable)	0	26
Distribution Losses	4,887	27
<b>Total Energy Losses</b>	<b>4,887</b>	<b>28</b>
<b>Loss Percentage (% Total Energy Losses of Total Source of Energy)</b>	<b>4.0090%</b>	<b>29</b>
<b>Total Disposition of Energy</b>	<b>121,901</b>	<b>30</b>

### SALES OF ELECTRICITY BY RATE SCHEDULE

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

Type of Sales/Rate Class Title (a)	Rate Schedule (b)	Avg. No. of Customers (c)	kWh (000 Omitted) (d)	(e)
<b>Residential Sales</b>				
RESIDENTIAL SERVICE	RG-1	5,095	44,261	1
RESIDENTIAL SERVICE - OPTIONAL TIME-OF-DAY	RG-2	58	746	2
<b>Total Sales for Residential Sales</b>		<b>5,153</b>	<b>45,007</b>	
<b>Commercial &amp; Industrial</b>				
SMALL POWER	CP-1	35	9,207	3
SMALL POWER - OPTIONAL TIME-OF-DAY	CP-2	7	3,891	4
LARGE POWER - TIME-OF-DAY	CP-3	14	16,888	5
INDUSTRIAL POWER - TIME-OF-DAY	CP-4	4	23,287	6
GENERAL SERVICE	GS-1	773	15,741	7
GENERAL SERVICE - OPTIONAL TIME-OF-DAY	GS-2	10	435	8
INTERDEPARTMENTAL	MP-1	6	1,090	9
SECURITY LIGHTING	MS-1	44	75	10
<b>Total Sales for Commercial &amp; Industrial</b>		<b>893</b>	<b>70,614</b>	
<b>Public Street &amp; Highway Lighting</b>				
PUBLIC STREET LIGHTING	MS-1	2	1,135	11
DOWNTOWN STREET LIGHTING	MS-2	1	40	12
<b>Total Sales for Public Street &amp; Highway Lighting</b>		<b>3</b>	<b>1,175</b>	
<b>Sales for Resale</b>				
NONE				13
<b>Total Sales for Sales for Resale</b>		<b>0</b>	<b>0</b>	
<b>TOTAL SALES FOR ELECTRICITY</b>		<b>6,049</b>	<b>116,796</b>	

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

Demand kW (e)	Customer or Distribution kW (f)	Tariff Revenues (g)	PCAC Revenues (h)	Total Revenues (g)+(h)	
		3,583,424	614,703	<b>4,198,127</b>	<b>1</b>
		54,257	10,046	<b>64,303</b>	<b>2</b>
<b>0</b>	<b>0</b>	<b>3,637,681</b>	<b>624,749</b>	<b>4,262,430</b>	
32,557	43,095	670,341	123,324	<b>793,665</b>	<b>3</b>
9,560	11,395	235,773	54,111	<b>289,884</b>	<b>4</b>
46,667	56,238	1,029,724	231,366	<b>1,261,090</b>	<b>5</b>
49,575	57,203	1,198,471	324,918	<b>1,523,389</b>	<b>6</b>
		1,239,503	218,752	<b>1,458,255</b>	<b>7</b>
		29,677	6,290	<b>35,967</b>	<b>8</b>
		70,014	15,031	<b>85,045</b>	<b>9</b>
		8,046	957	<b>9,003</b>	<b>10</b>
<b>138,359</b>	<b>167,931</b>	<b>4,481,549</b>	<b>974,749</b>	<b>5,456,298</b>	
		192,768	14,380	<b>207,148</b>	<b>11</b>
		55,089	511	<b>55,600</b>	<b>12</b>
<b>0</b>	<b>0</b>	<b>247,857</b>	<b>14,891</b>	<b>262,748</b>	
				<b>0</b>	<b>13</b>
<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>138,359</b>	<b>167,931</b>	<b>8,367,087</b>	<b>1,614,389</b>	<b>9,981,476</b>	

### PURCHASED POWER STATISTICS

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

Particulars (a)	(b)		(c)		
Name of Vendor	WPPI				1
Point of Delivery	CEDARBURG				2
Type of Power Purchased (firm, dump, etc.)	FIRM				3
Voltage at Which Delivered	24900				4
Point of Metering	CEDARBURG				5
Total of 12 Monthly Maximum Demands -- kW	257,849				6
Average load factor	<b>64.7618%</b>				7
Total Cost of Purchased Power	7,253,331				8
Average cost per kWh	<b>0.0595</b>				9
On-Peak Hours (if applicable)	7:00 AM - 9:00 PM				10
Monthly purchases --- kWh (000):	<b>On-peak</b>	<b>Off-peak</b>	<b>On-peak</b>	<b>Off-peak</b>	11
January	5,137	5,281			12
February	4,716	4,924			13
March	4,797	4,885			14
April	4,406	4,550			15
May	4,854	4,627			16
June	5,222	5,190			17
July	5,369	5,770			18
August	6,204	5,572			19
September	4,697	5,443			20
October	5,140	4,883			21
November	4,683	4,874			22
December	4,759	5,918			23
<b>Total kWh (000)</b>	<b>59,984</b>	<b>61,917</b>			24

Particulars	(d)		(e)		
Name of Vendor					28
Point of Delivery					29
Voltage at Which Delivered					30
Point of Metering					31
Type of Power Purchased (firm, dump, etc.)					32
Total of 12 Monthly Maximum Demands -- kW					33
Average load factor					34
Total Cost of Purchased Power					35
Average cost per kWh					36
On-Peak Hours (if applicable)					37
Monthly purchases --- kWh (000):	<b>On-peak</b>	<b>Off-peak</b>	<b>On-peak</b>	<b>Off-peak</b>	38
January					39
February					40
March					41
April					42
May					43
June					44
July					45
August					46
September					47
October					48
November					49
December					50
<b>Total kWh (000)</b>					51

**PRODUCTION STATISTICS TOTALS**

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

---

### 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)	
N/A	0							1
NONE								2
<b>Total</b>							<b>0</b>	

### INTERNAL COMBUSTION GENERATION PLANTS

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

#### Prime Movers

Name of Plant (a)	Unit No. (b)	Year Installed (c)	Type (Recip. or Turbine) (d)	Manufacturer (e)	RPM (f)	Rated HP Each Unit (g)	
N/A	0						1
NONE							2
<b>Total</b>						<b>0</b>	



### HYDRAULIC GENERATING PLANTS

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

Name of Plant (a)	Name of Stream (b)	Control (Attended, Automatic or Remote) (c)	Type (d)	Prime Movers			
				Unit No. (e)	Year Installed (f)	RPM (g)	Rated HP Each Unit (h)
N/A	0	0	0	0			1
<b>Total</b>							<u><u>0</u></u>

### 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)			
<b>Total</b>					<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

1

### SUBSTATION EQUIPMENT

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

Particulars (a)	Utility Designation					
	(b)	(c)	(d)	(e)	(f)	
Name of Substation	LAYTON	LINCOLN	MEQUON	NOWEST	SOUTH-T1	1
Voltage--High Side	24,900	24,900	24,900	24,900	138,000	2
Voltage--Low Side	4,160	4,160	4,160	4,160	24,900	3
Num. Main Transformers in Operation	1	1	2	1	1	4
Total Capacity of Transformers in kVA	6,250	6,250	9,000	7,000	30,000	5
Number of Spare Transformers on Hand	0	0	0	0	0	6
15-Minute Maximum Demand in kW	5,956	3,413	4,827	2,765	15,616	7
Dt and Hr of Such Maximum Demand	05/31/2007 14:00	07/31/2007 15:00	06/27/2007 16:00	07/08/2007 17:00	06/26/2007 15:00	8 9
Kwh Output	18,979,016	8,839,576	16,443,495	822,807	67,854,360	10

### SUBSTATION EQUIPMENT (continued)

Particulars (g)	Utility Designation					
	(h)	(i)	(j)	(k)	(l)	
Name of Substation	SOUTH-T2					11
Voltage--High Side	138,000					12
Voltage--Low Side	24,900					13
Num. of Main Transformers in Operation	1					14
Total Capacity of Transformers in kVA	30,000					15
Number of Spare Transformers on Hand	0					16
15-Minute Maximum Demand in kW	14,959					17
Dt and Hr of Such Maximum Demand	10/17/2007 09:00					18 19
Kwh Output	54,046,416					20

### SUBSTATION EQUIPMENT (continued)

Particulars (m)	Utility Designation					
	(n)	(o)	(p)	(q)	(r)	
Name of Substation						21
Voltage--High Side						22
Voltage--Low Side						23
Num. of Main Transformers in Operation						24
Capacity of Transformers in kVA						25
Number of Spare Transformers on Hand						26
15-Minute Maximum Demand in kW						27
Dt and Hr of Such Maximum Demand						28
Kwh Output						29

**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	6,247	1,260	77,300	1
Acquired during year	103	50	4,100	2
<b>Total</b>	<b>6,350</b>	<b>1,310</b>	<b>81,400</b>	<b>3</b>
Retired during year	13	55	3,664	4
Sales, transfers or adjustments increase (decrease)	41	2	75	5
<b>Number end of year</b>	<b>6,378</b>	<b>1,257</b>	<b>77,811</b>	<b>6</b>
<b>Number end of year accounted for as follows:</b>				<b>7</b>
In customers' use	6,017	1,100	67,870	8
In utility's use	15	2	35	9
				<b>10</b>
Locked meters on customers' premises				11
In stock	346	155	9,906	12
<b>Total end of year</b>	<b>6,378</b>	<b>1,257</b>	<b>77,811</b>	<b>13</b>

### STREET LIGHTING EQUIPMENT

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

Particulars (a)	Watts (b)	Number Each Type (c)	kWh Used Annually (d)	
<b>Street Lighting Non-Ornamental</b>				
NONE		0		1
<b>Total</b>		<b>0</b>	<b>0</b>	
<b>Ornamental</b>				
Fluorescent	18	57	4,308	2
Metal Halide/Halogen	70	9	2,721	3
Metal Halide/Halogen	175	51	38,554	4
Mercury Vapor	175	2	2,332	5
Mercury Vapor	400	1	1,835	6
Sodium Vapor	70	6	1,801	7
Sodium Vapor	100	284	144,797	8
Sodium Vapor	150	500	374,343	9
Sodium Vapor	250	368	600,600	10
Sodium Vapor	400	2	3,411	11
<b>Total</b>		<b>1,280</b>	<b>1,174,702</b>	
<b>Other</b>				
NONE		0		12
<b>Total</b>		<b>0</b>	<b>0</b>	

---

## ELECTRIC OPERATING SECTION FOOTNOTES

---

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

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

Acct #582: 2007's ACTUAL costs were \$11,547 lower than in 2006's because there were some unusual costs incurred in 2006:

1) a) The utility (and a contractor) moved a substation transformer from its SW substation to its Power Plant substation. These "transfer costs" of \$2367 in labor and clearing plus \$7028 in outside contractor costs, totaled \$9,400. b) The utility had some programming done on relays at its Ced. South Sub, at a cost of \$1300. c) \$680 in labeling supplies to be used to label substation equipment were purchased.

2) It appears some testing of substation transformer oil occurs annually. In 2006, costs were \$2260; where in 2007, only \$970. This would account for 2007 being \$1300 lower than 2006.

3) Only minimal "unusual" costs were incurred in 2007, which would slightly offset the \$12,700 outlined in #1 & #2 above. a) \$727 liability claim paid to AT&T.

Acct #583: 2007's ACTUAL costs were \$11,636 lower than 2006's because:

1) We spent \$8,900 on minor OH tools in 2006 and only \$2,900 in 2007 accounting for a \$6,000 decrease.

2) Costs to handle existing transformers were \$1,900 lower in 2007 than in 2006.

3) In 2006, we charged \$2,800 worth of animal guard/wildlife protection equipment and supplies to this account (purchased and installed to try and minimize outages in problem areas).

Acct #584: 2007's actual costs were \$17,561 more than 2006's actual costs because:

1) \$6,900 more labor and associated clearing remained in #584 in 2007 than in 2006 for moving existing transformers. Some of this should perhaps have been capitalized with the cost of new transformers, as 1st time installation labor loadings was not increased to account for the fact that some of the new transformers were installed on "hot" jobs where switching had to be done to allow safe installation of the transformers. Also, some transformers were installed backlot (also not taken into consideration in transformer labor loadings). Procedures followed for loading first-time installation costs to new transformers will be reviewed in future years and modified if necessary.

2) Costs for locating non-street lighting URD wire in 2007 were \$7,400 higher than in 2006 due to staff training prior to the locator's retirement and additional time transitioning locating to an outside contractor.

3) Costs incurred in the general operation of underground lines were \$3,200 higher in 2007 than in 2006; about half of which was incurred to repair underground tools and half for labor and associated clearing.

Acct #588: 2007's ACTUAL costs were \$141,500 higher than 2006's actual costs because:

1) \$56,700 increase in labor.

a) 2006's labor charged to this account by the Elec Super and Line Crew

## ELECTRIC OPERATING SECTION FOOTNOTES

Foreman in 2006 was \$13,000 lower than normal due to more time charged directly to capital projects and less to #588 in 2006. This makes 2007's look \$13,000 artificially higher.

b) 2007 was a very unusual year ... with the opposite affect of item a above. In 2007, \$35,000 of additional general labor was charged to #588 than normal. This was because the Elec Superintendent retired, and prior to his retirement, staff spent considerable time interviewing and training new and promoted employees. After the Elec Super's retirement, training continued as well as efforts to reorganize, streamline, and cleanup work processes and office space. Positions involved in this reorganization and training were the promoted Elec Super, the promoted Line Crew Foreman, and a new Electrical Engineering/Meter Tech.

c) The utility also hired an Apprentice Line Mechanic in 2007, and terminated his employment prior to the 6 mo. probationary period. Time was spent on general training and then also dealing with performance issues, causing an approx. \$4,000 to be charged to this account over and above the norm. Note a Journey Line Mechanic resigned in early 2007 too.

d) The utility reclassified time spent "between jobs" discussing upcoming jobs, etc. as #588, where in prior years, it was misclassified as #163, Inventory Clearing and also for "general meetings and discussions" (which were more than normal in 2007 due to staff changes). Collectively, this caused an approx. \$5,000 more to be charged to this account in 2007 by line crew members than in previous years.

2) \$25,200 increase in transportation clearing and non-prod crew clearing, combined.

a) These increases would be the result of the increase in labor as described above, since clearing follows labor. Perhaps we should have adjusted how much transportation clearing was charged here during the year (since much of the additional labor charged here did not involved vehicles), but we used the standard allocation method and decided not to adjust it at the end of the year, since at that point, any adjustment would have simply decreased #588 and increased other expense accts.

3) \$16,200 increase in "outside services and supplies."

a) \$1,200 spent in 2007 on beginning stage of a fuse coordination study by an outside consultant. (Remaining approx. \$11,000 will be incurred in 2008.)

b) \$12,400 incurred in 2007 to update the utility's electric system study. Update performed by an outside consultant (ECI).

c) \$1,800 spent on minor office furniture, marker boards, etc. as part of the elec. Dept. reorganization in 2007.

4) A \$48,500 increase in "work order labor clearing."

a) In 2006, this end-of-year entry was a credit of <\$10,200> whereas in 2007, it was a debit of \$43,000. Difference resulting in a \$53,200 increase from 2006 to 2007. In 2006 this was because of the fact that fewer dollars were charged into the utility's "Work Order labor Clearing Account" than were pulled out and loaded to work orders. This is primarily because of an extraordinary amount of labor that was charged directly to work orders in 2006 (vs. to expense accounts where it was otherwise charged in previous years). Staff did not anticipate this shift when determining the Indirect W/O Labor Lading Rate for 2006; therefore, more dollars were pulled from the clearing account than were charged into the account, leaving a credit balance. The opposite occurred in 2007, when significantly less labor was charged to work orders than normal, due to staff shortages (less labor available to do construction) and also due to the reorganization in the electric department causing additional expense labor for interviewing, training, and reorganizing (vs. being charged to work orders as it normally

---

**ELECTRIC OPERATING SECTION FOOTNOTES**

---

would have been). This caused a \$43,000 debit balance to remain in the W/O Labor Clearing account at the end of 2007 which was transferred to #588.

b) This increase was offset by a <\$4,700> difference in dollars pulled from expense account #588 during the year to be capitalized through work orders (such as meter and transformer work orders as well as some other misc. work orders where \$'s had to be pulled from expense).

5) A <\$2,400> decrease in labor and clearing charged for safety training.

a) Staff shortage and system needs caused a decrease in hours spent in safety training in 2007.

6) A <\$2,800> decrease in stand-by wages, housing allowance, and pager/cell allowance.

a) Related to reduction in staff (hiring will occur in 2008). Note, water dept would have likely picked up more stand-by time than normal since proportionately the number of water dept employees did not decrease in 2007 but the number of electric employees did decrease, especially considering the two new electric dept employees we had weren't yet eligible for standby in '07.

Acct #592: 2007's ACTUAL costs were \$22,078 more than actual 2006 costs because:

1) \$2400 labor, \$1500 clearing and \$6,000 outside services/supplies was closed to this account for the substation equipment maintenance portion of the power plant sub conversion work order #705015. These costs were for Alliant to move the battery system from the SW sub to the PP sub.

2) \$2900 labor plus \$1500 clearing was charged directly to this account off time sheets over and above what was expected (problems with battery chargers, Alliant here a few times requiring our time too, etc.).

3) Maintenance at the Lincoln Sub cost \$6,900 for outside services/supplies to filter transformer tap changer at Lincoln Sub and replace the LTC indicator and drag-hands which were found not to be functioning properly.

4) In contrast, in 2006 there were no costs incurred for maintenance, contracted services, sub equip parts or anything as far as "outside services and supplies."

Acct #594: Actual 2007 costs were \$11,788 more than actual 2006 because:

1) Two more weeks of line mechanic apprenticeship schooling in 2007 than in 2006 (2 employees for part of 2007 whereas only 1 employee in 2006). Causing 2007 to be \$4,100 more than 2006.

2) Paid a \$3,000 liability claim to AT&T in 2007 for an after-hours dig-in.

3) Changed out larger fuse links in 2007 than in 2006, with fuse links in 2007 costing about \$2700 more than those in 2006.

4) Labor and associated clearing about \$3600 more in 2007 than in 2006, reimbursement \$2400 more (accounting for offset of <\$2400>), and outside supplies/services \$1100 more.

Acct #932: 2007's actual costs were \$9,337 more than 2006's actual costs because:

1) Support costs for our Accounting and Utility Billing software up \$3100 from 2006.

---

## ELECTRIC OPERATING SECTION FOOTNOTES

---

- 2) Natural gas used for heating the utility building was up \$2000 from 2006.
  
  - 3) Attempted to repair existing UPS system at a cost of \$2000. Attempts were unsuccessful (unit ended up having to be replaced, but costs to attempt to repair were charged to maintenance none-the-less).
  
  - 4) Incurred \$2700 to maintain SCADA equipment at the utility's Power Plant substation as part of substation conversion costs.
  
  - 5) \$3,000 more labor (with clearing) charged in 2007; primarily for snow plowing at utility office and shop.
  
  - 6) Above items were offset by a <\$2800> reduction in maintenance costs associated with the utility's CAD mapping software and <\$2500> reduction in outside services since no big projects were undertaken in 2007 (whereas in 2006, the utility's heating and air conditioning system was balanced and spruce trees were planted along the alley), but this \$2,500 reduction was partially offset with some minor increases.
- 

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

If Balance First of Year, Account 300 (or 300.1), is nonzero, please explain.

n/a

If Additions, Account 300 (or 300.1), is nonzero, please explain.

n/a

If Retirements, Account 300 (or 300.1), is nonzero, please explain.

n/a

### ELECTRIC OPERATING SECTION FOOTNOTES

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

If Additions for any Accounts exceed \$100,000, please explain.

YEAR 2007 INSTALLATIONS GREATER THAN \$100,000 PER ACCOUNT:

ACCOUNT #362, STATION EQUIPMENT, 2007 ADDITIONS (ALL UTIL-FINANCED) = \$144,264. The majority of the installation was for an upgrade of old equipment at the utility's power plant substation on Mequon Ave. The old equipment was of an age of needing to be replaced...instead of just replacing it "like in kind," the utility retired the old equipment, and installed additional technology to improve reliability and aesthetics at the site. This work also included installing oil containment facilities.

ACCOUNT #'S 364, 365, 366, 367, 369, 371 AND 373 ARE BROKEN DOWN BY THE FOLLOWING CATEGORIES. THEY ARE FURTHER BROKEN DOWN LATER IN THIS DESCRIPTION BY THE TYPES OF UNITS INSTALLED.

Category A: Associated with distribution rebuild projects being undertaken by the utility to replace aging infrastructure.

Category B: Primary/Secondary line extensions and installations of new services (new customer work).

Category C: Service conversions and upgrades (existing customer work).

Category D: Routine unit replacements.

Category E: City-wide storm repairs.

Category F: Rebuild the system and convert from 4.16 kV to 24.9 kV. These upgrades are being implemented per recommendations of a comprehensive Electric System Study performed by an outside consultant over the last few years.

Category G: Build new distribution feeders from the utility's new 138 kV substation. After energization of the new 138 kV substation, the utility began receiving a discount on the cost of purchased power, which should result in long-term savings to utility customers.

Category H: Misc work performed at utility customer's request, at the customer's expense.

Category I: Unit replacements resulting from car or other types of accidents.

2007 installations of utility/municipality financed plant exceeding \$100,000 per account by categories listed above:

Category A: #364 = \$21,139 UMF, \$0 CF; #365 = \$9,015 UMF, \$0 CF; #366 = \$15,730 UMF, \$0 CF; #367 = \$20,417, \$0 CF; #369 = \$2,816 UMF, \$0 CF; #373 = \$2,718 UMF, \$0 CF

Category B: #364 = \$3,148 UMF, \$3,720 CF; #365 = \$9,610 UMF, \$6,369 CF; #366 = \$11,155 UMF, \$49,345 CF; #367 = \$16,739 UMF, \$89,832 CF; #369 = \$15,534 UMF, \$1,163 CF; #373 = \$2,508 UMF, \$32,924 CF

Category C: #364 = \$5,502 UMF, \$2,283 CF; #365 = \$2,160 UMF, \$1,031 CF; #366 = \$15,128 UMF, \$5,466 CF; #367 = \$24,139 UMF, \$5,827 CF; #369 = \$1,583

## ELECTRIC OPERATING SECTION FOOTNOTES

UMF, \$4,478 CF

Category D: #364 = \$4,907 UMF, \$0 CF; #365 = \$3,210 UMF, \$0 CF; #366 = \$874 UMF, \$0 CF; #367 = \$5,416 UMF, \$0 CF; #369 = \$4,378 UMF, \$0 CF; #371 = \$148 UMF, \$0 CF; #373 = \$19,062 UMF, \$0 CF

Category E: none

Category F: #364 = \$43,447 UMF, \$0 CF; #365 = \$50,314 UMF, \$0 CF; #366 = \$55,382 UMF, \$0 CF; #367 = \$280,598 UMF, \$0 CF; #369 = \$6,734 UMF, \$0 CF; #373 = \$422 UMF, \$0 CF

Category G: #364 = \$0 UMF, \$0 CF; #365 = \$0 UMF, \$0 CF; #366 = \$0 UMF, \$0 CF; #367 = \$0 UMF, \$0 CF; #373 = \$0 UMF, \$0 CF

Category H: #364 = \$0 UMF, \$0 CF; #365 = \$0 UMF, \$0 CF; #366 = \$0 UMF, \$0 CF; #367 = \$0 UMF, \$0 CF; #369 = \$0 UMF, \$0 CF; #373 = \$0 UMF, \$0 CF

Category I: #364 = \$0 UMF, \$0 CF; #365 = \$0 UMF, \$0 CF; #367 = \$233 UMF, \$0 CF; #373 = \$308 UMF, \$0 CF

### FURTHER BREAKDOWN OF SIGNIFICANT PLANT ADDITIONS:

ACCOUNT #364, POLES, TOWERS & FIXTURES, 2007 ADDITIONS = \$78,143 (PLUS \$6,003 FINANCED BY CONTRIBUTIONS ... SEE 101.2)  
Installations made up of 35 poles at a total cost of \$59,223; 27 anchors at a total cost of \$2,520; 43 down/head guys at a total cost of \$3,860; 28 single-phase equipment mounts at a total cost of \$2,318; 21 three-phase equipment mounts at a total cost of \$5,612; 41 crossarms at a total cost of \$8,999; and 4 cluster mounts at a total cost of \$1,643.

ACCOUNT #365, OVERHEAD CONDUCTORS AND DEVICES, 2007 ADDITIONS = \$74,309 (PLUS \$7,400 FINANCED BY CONTRIBUTIONS ... SEE 101.2) Installations made up of 48 grounds at a total cost of \$5,683; 12,222 ft. of overhead conductor at a total cost of \$35,772; 0 line tension switches at a total cost of \$0; 56 distribution cutouts at a total cost of \$7,267; 3 - 25 KV power fuse cutouts at a total cost of \$1,386; 0 single-phase electronic reclosure at a total cost of \$0; 1 three-phase electronic reclosure at a total cost of \$21,965; 56 arrestors at a total cost of \$4,749; and 12 disconnect switches at a total cost of \$5,887, 0 GOLB switches at a total cost of \$0.

ACCOUNT #366, UNDERGROUND CONDUIT, 2007 ADDITIONS = \$98,268 (PLUS \$54,811 FINANCED BY CONTRIBUTIONS ... SEE 101.2)  
27,845 feet of underground conduit at a total of \$153,079.

ACCOUNT #367, UNDERGROUND CONDUCTORS AND DEVICES, 2007 ADDITIONS = \$347,541 (PLUS \$95,659 FINANCED BY CONTRIBUTIONS ... SEE 101.2) Installation made up of 16 modules at a total cost of \$5,518; 2 PMH type gear at a total cost of \$84,138; 15 600amp rated elbow terminators at a total cost of \$11,698; 51 pedestals at a total cost of \$13,211; 6 single-phase switch junction boxes at a total cost of \$6,014; 3 three-phase switch junction box at a total cost of \$6,350; 31,613 ft. of underground conductor at a total cost of \$225,527; 21 single-phase transformer pads/slabs at a total cost of \$8,993; 5 three-phase transformer pads/slabs at a total cost of \$16,881; 2 ground sleeves (basements) at a total cost of \$4,892; 48 arrestors at a total cost of \$6,653; 53 elbow arrestors at a total cost of \$11,329; 16 primary risers at a total cost of \$16,269; 13 secondary risers at a total cost of \$4,178 and 80 fault locators at a total cost of \$21,648.

## ELECTRIC OPERATING SECTION FOOTNOTES

---

ACCOUNT #368, DISTRIBUTION TRANSFORMERS, 2007 ADDITIONS = \$159,184 (ALL UTILITY-FINANCED): Installations made up of:

0, 1.5 kVa Overhead Transformers @ avg. cost of \$818 ... total \$0  
3, 10 kVa Overhead Transformers @ avg. cost of \$1,129 ... total \$3,388  
3, 15 kVa Overhead Transformers @ avg. cost of \$1,284 ... total \$3,851  
9, 25 kVa Overhead Transformers @ avg. cost of \$1,460 ... total \$13,137  
0, 37.5 kVa Overhead Transformers @ avg. cost of \$0 ... total \$0  
5, 50 kVa Overhead Transformers @ avg. cost of \$1,988 ... total \$9,942  
0, 75 kVa Overhead Transformers @ avg. cost of \$0 ... total \$0  
0, 100 kVa Overhead Transformers @ avg. cost of \$0 ... total \$0  
0, 167 kVa Overhead Transformers @ avg. cost of \$0 ... total \$0  
0, 250 kVa Overhead Transformers @ avg. cost of \$0 ... total \$0  
13, 25 kVa Underground Transformers @ avg. cost of \$2,297 ... total \$29,856  
10, 37.5 kVa Underground Transformers @ avg. cost of \$2,457 ... total \$24,566  
4, 50 kVa Underground Transformers @ avg. cost of \$2,594 ... total \$10,376  
2, 75 kVa Underground Transformers @ avg. cost of \$5,998 ... total \$11,996  
0, 150 kVa Underground Transformers @ avg. cost of \$0 ... total \$0  
0, 225 kVa Underground Transformers @ avg. cost of \$0 ... total \$0  
0, 300 kVa Underground Transformers @ avg. cost of \$0 ... total \$0  
0, 500 kVa Underground Transformers @ avg. cost of \$0 ... total \$0  
0, 1500 kVa Underground Transformers @ avg. cost of \$0 ... total \$0  
1, 2500 kVa Underground Transformers @ avg. cost of \$52,072 ... total \$52,072

## ELECTRIC OPERATING SECTION FOOTNOTES

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

If Retirements for any Accounts exceed \$100,000, please explain.

YEAR 2007 RETIREMENTS GREATER THAN \$100,000 PER ACCOUNT:

ACCOUNT #'S 364, 365, 366, 367, 369, 371 AND 373 ARE BROKEN DOWN BY THE FOLLOWING CATEGORIES. THEY ARE FURTHER BROKEN DOWN LATER IN THIS DESCRIPTION BY THE TYPES OF UNITS INSTALLED.

Category A: Associated with distribution rebuild projects being undertaken by the utility to replace aging infrastructure.

Category B: Primary/Secondary line extensions and installations of new services (new customer work).

Category C: Service conversions and upgrades (existing customer work).

Category D: Routine unit replacements.

Category E: City-wide storm repairs.

Category F: Rebuild the system and convert from 4.16 kV to 24.9 kV. These upgrades are being implemented per recommendations of a comprehensive Electric System Study performed by an outside consultant over the last few years.

Category G: Build new distribution feeders from the utility's new 138 kV substation. After energization of the new 138 kV substation, the utility began receiving a discount on the cost of purchased power, which should result in long-term savings to utility customers.

Category H: Misc work performed at utility customer's request, at the customer's expense.

Category I: Unit replacements resulting from car or other types of accidents.

2007 installations of utility/municipality financed plant exceeding \$100,000 per account by categories listed above:

Category A: #364 = \$4,184 UMF, \$124 CF; #365 = \$6,307 UMF, \$570 CF; #366 = \$0 UMF, \$0 CF; #367 = \$6,532, \$1,572 CF; #369 = \$2,017 UMF, \$29 CF; #373 = \$374 UMF, \$0 CF

Category B: #364 = \$262 UMF, \$56 CF; #365 = \$1,493 UMF, \$30 CF; #366 = \$0 UMF, \$0 CF; #367 = \$1,316 UMF, \$190 CF; #369 = \$22 UMF, \$8 CF; #373 = \$1,331 UMF, \$0 CF

Category C: #364 = \$88 UMF, \$15 CF; #365 = \$440 UMF, \$15 CF; #366 = \$0 UMF, \$0 CF; #367 = \$1,071 UMF, \$64 CF; #369 = \$1,050 UMF, \$127 CF; #373 = \$23 UMF, \$0 CF

Category D: #364 = \$1,728 UMF, \$337 CF; #365 = \$1,494 UMF, \$406 CF; #366 = \$0 UMF, \$0 CF; #367 = \$723 UMF, \$144 CF; #369 = \$1,198 UMF, \$38 CF; #371 = \$540 UMF, \$0 CF; #373 = \$3,704 UMF, \$1,009 CF

Category E: none

---

## ELECTRIC OPERATING SECTION FOOTNOTES

---

Category F: #364 = \$9,023 UMF, \$1,259 CF; #365 = \$13,153 UMF, \$506 CF; #366 = \$669 UMF, \$59 CF; #367 = \$44,849 UMF, \$5,921 CF; #369 = \$1,405 UMF, \$199 CF; #373 = \$289 UMF, \$84 CF

Category G: #364 = \$0 UMF, \$0 CF; #365 = \$0 UMF, \$0 CF; #366 = \$0 UMF, \$0 CF; #367 = \$0 UMF, \$0 CF; #373 = \$0 UMF, \$0 CF

Category H: #364 = \$0 UMF, \$0 CF; #365 = \$0 UMF, \$0 CF; #366 = \$0 UMF, \$0 CF; #367 = \$0 UMF, \$0 CF; #369 = \$0 UMF, \$0 CF; #373 = \$0 UMF, \$0 CF

Category I: #364 = \$0 UMF, \$0 CF; #365 = \$0 UMF, \$0 CF; #367 = \$192 UMF, \$45 CF; #373 = \$52 UMF, \$0 CF

## ELECTRIC OPERATING SECTION FOOTNOTES

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

If Adjustments for any account are nonzero, please explain.

ADJUSTMENTS MADE IN 2007 ARE BROKEN DOWN INTO THE FOLLOWING CATEGORIES:

CATEGORY 1: In 2007 and beyond, staff will be doing an annual "syncing up" of the mapping table used by the utility engineers with the CPR ledger table used by the utility's accountants and the adjustments made to plant, offset through accumulated depreciation will be noted in this category. These annual entries should be minor as, since 2006, the utility has identified possible causes for the two tables getting out of sync and staff is working hard to eliminate any such situations.

CATEGORY 2 (prior year work order fixes): In 1999, the utility began using an automated CPR, work order and mapping system for tracking its electrical plant. Entries were made at that time to balance the utility's General Ledger with its new, automated CPR Ledger. The entries were made to the necessary plant account with an offsetting entry to the corresponding accumulated depreciation account. Since the CAD system was completed, some errors are being identified in what was considered to be "Plant in Service" prior to 1999. The automated CAD system is being corrected to reflect the actual plant in service, and as a result, when the error identified a situation where plant was recorded in the wrong plant account, entries are made in the utility's General Ledger and CPR Ledger to transfer dollars from one plant account to another. The offsetting entry for these transfers is made to the corresponding accumulated depreciation accounts. The net effect of these transfers from one account to another is zero (although the effect on UMF plant in and of itself is not zero, because of percentage allocations used for these adjustments from prior years between UMF and CF plant), as the intent is NOT to modify the overall plant value that was determined upon final implementation of the CAD system in 1999.

CATEGORY 3: To record the "cash" piece of the transaction in 2007 that occurred in 2006 where dollars between the electric and water departments shifted as a result of a change in 2006 in the use of two of the utility's existing vehicles. Entry affected electric company's accumulated depreciation and water company's salvage.

CATEGORY 4: Adjustment to plant to reverse A/P invoices that were booked to plant in 2005 as part of the Cedarburg South substation construction project. These invoices will not be paid, so the plant \$'s booked to communication equipment are being reversed in 2007, along with the corresponding adjustment to accumulated depreciation.

CATEGORY 5: Unretire a transformer that was retired in 2004 in error.

CATEGORY 1: #364 = \$805 UMF, \$115 CF; #365 = <\$33> UMF, <\$1> CF

CATEGORY 2: #364 = <\$201> UMF, <\$16> CF; #365 = <\$552> UMF, <\$18> CF; #367 = <\$1,731> UMF, <\$103> CF; #369 = <\$675> UMF, <\$85> CF; #371 = \$54 UMF, \$0 CF; #373 = <\$2,078> UMF, <\$481> CF

CATEGORY 3: only affected accumulated depreciation

CATEGORY 4: #397 = <\$10,944> UMF, \$0 CF

CATEGORY 5: #368 = \$1,304 UMF, \$0 CF

---

## ELECTRIC OPERATING SECTION FOOTNOTES

---

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

**If Station Equipment (Account 362) End-of-Year Balance has a value greater than zero and the Substation Equipment schedule is left blank, please explain.**

N/A Substation equipment schedule is filled in.

---

## ELECTRIC OPERATING SECTION FOOTNOTES

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

If Additions or Retirements for any Accounts exceed \$100,000, please explain.

YEAR 2007 INSTALLATIONS GREATER THAN \$100,000 PER ACCOUNT:

ACCOUNT #'S 364, 365, 366, 367, 369, 371 AND 373 ARE BROKEN DOWN BY THE FOLLOWING CATEGORIES. THEY ARE FURTHER BROKEN DOWN LATER IN THIS DESCRIPTION BY THE TYPES OF UNITS INSTALLED.

Category A: Associated with distribution rebuild projects being undertaken by the utility to replace aging infrastructure.

Category B: Primary/Secondary line extensions and installations of new services (new customer work).

Category C: Service conversions and upgrades (existing customer work).

Category D: Routine unit replacements.

Category E: City-wide storm repairs.

Category F: Rebuild the system and convert from 4.16 kV to 24.9 kV. These upgrades are being implemented per recommendations of a comprehensive Electric System Study performed by an outside consultant over the last few years.

Category G: Build new distribution feeders from the utility's new 138 kV substation. After energization of the new 138 kV substation, the utility began receiving a discount on the cost of purchased power, which should result in long-term savings to utility customers.

Category H: Misc work performed at utility customer's request, at the customer's expense.

Category I: Unit replacements resulting from car or other types of accidents.

2007 installations of utility/municipality financed plant exceeding \$100,000 per account by categories listed above:

Category A: #364 = \$21,139 UMF, \$0 CF; #365 = \$9,015 UMF, \$0 CF; #366 = \$15,730 UMF, \$0 CF; #367 = \$20,417 UMF, \$0 CF; #369 \$2,816 UMF, \$0 CF, #373 \$2,718, \$0 CF

Category B: #364 \$3,148 UMF, \$3,720 CF; #365 = \$9,610, \$6,369 CF; UMF #366 = \$11,155 UMF, \$49,345; #367 \$16,739 UMF, \$89,832 CF; #369 = \$15,534 UMF, \$1,163 CF; #373 UMF \$2,508, CF \$32,924

Category C: #364, UMF \$5,502, \$2,283 CF; #365 UMF \$2,160, CF \$1,031; #366 UMF \$15,128, CF \$5,466; #367 UMF \$24,139, CF \$5,827; #369 UMF \$1,583, CF \$4,478

Category D: #364 = \$4,907 UMF \$0 CF; #365 = \$3,210 UMF, \$0 CF; #366 = \$874 UMF, \$0 CF; #367 = \$5,416 UMF, \$0 CF; #369 = \$4,378 UMF, \$0 CF; #371 = \$148 UMF, \$0 CF; #373 = \$19,062 UMF, \$0 CF

Category E: none

## ELECTRIC OPERATING SECTION FOOTNOTES

Category F: #364 = \$43,447 UMF, \$0 CF; #365 = \$50,314 UMF, \$0 CF; #366 = \$55,382 UMF, \$0 CF; #367 = \$280,598 UMF, \$0 CF; #369 = \$6,734 UMF, \$0 CF; #373 = \$422 UMF, \$0 CF

Category G: #364 = \$0 UMF, \$0 CF; #365 = \$0 UMF, \$0 CF; #366 = \$0 UMF, \$0 CF; #367 = \$0 UMF, \$0 CF; #373 = \$0 UMF, \$0 CF

Category H: #364 = \$0 UMF, \$0 CF; #365 = \$0 UMF, \$0 CF; #366 = \$0 UMF, \$0 CF; #367 = \$0 UMF, \$0 CF; #369 = \$0 UMF, \$0 CF; #373 = \$0 UMF, \$0 CF

Category I: #364 = \$0 UMF, \$0 CF; #365 = \$0 UMF, \$0 CF; #367 \$233 UMF, \$0 CF; #373 = \$308 UMF, \$0 CF

### FURTHER BREAKDOWN OF SIGNIFICANT PLANT ADDITIONS:

ACCOUNT #364, POLES, TOWERS & FIXTURES, 2007 ADDITIONS = \$78,143 (PLUS \$6,003 FINANCED BY CONTRIBUTIONS ... SEE 101.2)  
Installations made up of 35 poles at a total cost of \$59,223; 27 anchors at a total cost of \$2,520; 43 down/head guys at a total cost of \$3,860; 28 single-phase equipment mounts at a total cost of \$2,318; 21 three-phase equipment mounts at a total cost of \$5,612; 41 crossarms at a total cost of \$8,999; and 4 cluster mounts at a total cost of \$1,643.

ACCOUNT #365, OVERHEAD CONDUCTORS AND DEVICES, 2007 ADDITIONS = \$74,309 (PLUS \$7,400 FINANCED BY CONTRIBUTIONS ... SEE 101.2) Installations made up of 48 grounds at a total cost of \$5,683; 12,222 ft. of overhead conductor at a total cost of \$35,772; 0 line tension switches at a total cost of \$0; 56 distribution cutouts at a total cost of \$7,267; 3 - 25 KV power fuse cutouts at a total cost of \$1,386; 0 single-phase electronic reclosure at a total cost of \$0; 1 three-phase electronic reclosure at a total cost of \$21,965; 56 arrestors at a total cost of \$4,749; and 12 disconnect switches at a total cost of \$5,887, 0 GOLB switches at a total cost of \$0.

ACCOUNT #366, UNDERGROUND CONDUIT, 2007 ADDITIONS = \$98,268 (PLUS \$54,811 FINANCED BY CONTRIBUTIONS ... SEE 101.2)  
27,845 feet of underground conduit at a total of \$153,079.

ACCOUNT #367, UNDERGROUND CONDUCTORS AND DEVICES, 2007 ADDITIONS = \$347,541 (PLUS \$95,659 FINANCED BY CONTRIBUTIONS ... SEE 101.2) Installation made up of 16 modules at a total cost of \$5,518; 2 PMH type gear at a total cost of \$84,138; 15 600amp rated elbow terminators at a total cost of \$11,698; 51 pedestals at a total cost of \$13,211; 6 single-phase switch junction boxes at a total cost of \$6,014; 3 three-phase switch junction box at a total cost of \$6,350; 31,613 ft. of underground conductor at a total cost of \$225,527; 21 single-phase transformer pads/slabs at a total cost of \$8,993; 5 three-phase transformer pads/slabs at a total cost of \$16,881; 2 ground sleeves (basements) at a total cost of \$4,892; 48 arrestors at a total cost of \$6,653; 53 elbow arrestors at a total cost of \$11,329; 16 primary risers at a total cost of \$16,269; 13 secondary risers at a total cost of \$4,178 and 80 fault locators at a total cost of \$21,648.

ACCOUNT #368, DISTRIBUTION TRANSFORMERS, 2007 ADDITIONS = \$159,184 (ALL UTILITY-FINANCED): Installations made up of:

0,	1.5 kVa Overhead Transformers @ avg. cost of \$818 ... total \$0
3,	10 kVa Overhead Transformers @ avg. cost of \$1,129 ... total \$3,388
3,	15 kVa Overhead Transformers @ avg. cost of \$1,284 ... total \$3,851
9,	25 kVa Overhead Transformers @ avg. cost of \$1,460 ... total \$13,137
0,	37.5 kVa Overhead Transformers @ avg. cost of \$0 ... total \$0

---

**ELECTRIC OPERATING SECTION FOOTNOTES**

---

5, 50 kVa Overhead Transformers @ avg. cost of \$1,988 ... total \$9,942  
0, 75 kVa Overhead Transformers @ avg. cost of \$0 ... total \$0  
0, 100 kVa Overhead Transformers @ avg. cost of \$0 ... total \$0  
0, 167 kVa Overhead Transformers @ avg. cost of \$0 ... total \$0  
0, 250 kVa Overhead Transformers @ avg. cost of \$0 ... total \$0  
13, 25 kVa Underground Transformers @ avg. cost of \$2,297 ... total \$29,856  
10, 37.5 kVa Underground Transformers @ avg. cost of \$2,457 ... total \$24,566  
4, 50 kVa Underground Transformers @ avg. cost of \$2,594 ... total \$10,376  
2, 75 kVa Underground Transformers @ avg. cost of \$5,998 ... total \$11,996  
0, 150 kVa Underground Transformers @ avg. cost of \$0 ... total \$0  
0, 225 kVa Underground Transformers @ avg. cost of \$0 ... total \$0  
0, 300 kVa Underground Transformers @ avg. cost of \$0 ... total \$0  
0, 500 kVa Underground Transformers @ avg. cost of \$0 ... total \$0  
0, 1500 kVa Underground Transformers @ avg. cost of \$0 ... total \$0  
1, 2500 kVa Underground Transformers @ avg. cost of \$52,072 ... total \$52,072

## ELECTRIC OPERATING SECTION FOOTNOTES

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

If Adjustments for any account are nonzero, please explain.

ADJUSTMENTS MADE IN 2007 ARE BROKEN DOWN INTO THE FOLLOWING CATEGORIES:

CATEGORY 1: In 2007 and beyond, staff will be doing an annual "syncing up" of the mapping table used by the utility engineers with the CPR ledger table used by the utility's accountants and the adjustments made to plant, offset through accumulated depreciation will be noted in this category. These annual entries should be minor as, since 2006, the utility has identified possible causes for the two tables getting out of sync and staff is working hard to eliminate any such situations.

CATEGORY 2 (prior year work order fixes): In 1999, the utility began using an automated CPR, work order and mapping system for tracking its electrical plant. Entries were made at that time to balance the utility's General Ledger with its new, automated CPR Ledger. The entries were made to the necessary plant account with an offsetting entry to the corresponding accumulated depreciation account. Since the CAD system was completed, some errors are being identified in what was considered to be "Plant in Service" prior to 1999. The automated CAD system is being corrected to reflect the actual plant in service, and as a result, when the error identified a situation where plant was recorded in the wrong plant account, entries are made in the utility's General Ledger and CPR Ledger to transfer dollars from one plant account to another. The offsetting entry for these transfers is made to the corresponding accumulated depreciation accounts. The net effect of these transfers from one account to another is zero (although the effect on UMF plant in and of itself is not zero, because of percentage allocations used for these adjustments from prior years between UMF and CF plant), as the intent is NOT to modify the overall plant value that was determined upon final implementation of the CAD system in 1999.

CATEGORY 3: To record the "cash" piece of the transaction in 2007 that occurred in 2006 where dollars between the electric and water departments shifted as a result of a change in 2006 in the use of two of the utility's existing vehicles. Entry affected electric company's accumulated depreciation and water company's salvage.

CATEGORY 4: Adjustment to plant to reverse A/P invoices that were booked to plant in 2005 as part of the Cedarburg South substation construction project. These invoices will not be paid, so the plant \$'s booked to communication equipment are being reversed in 2007, along with the corresponding adjustment to accumulated depreciation.

CATEGORY 5: Unretire a transformer that was retired in 2004 in error.

CATEGORY 1: #364 = \$805 UMF, \$115 CF; #365 = <\$33> UMF, <\$1> CF

CATEGORY 2: #364 = <\$201> UMF, <\$16> CF; #365 = <\$552> UMF, <\$18> CF; #367 = <\$1,731> UMF, <\$103> CF; #369 = <\$675> UMF, <\$85> CF; #371 = \$54 UMF, \$0 CF; #373 = <\$2,078> UMF, <\$481> CF

CATEGORY 3: only affected accumulated depreciation

CATEGORY 4: #397 = <\$10,944> UMF, \$0 CF

CATEGORY 5: #368 = \$1,304 UMF, \$0 CF

---

**ELECTRIC OPERATING SECTION FOOTNOTES**

---

**Accumulated Provision for Depreciation - Electric --Plant Financed by Utility or Municipality-- (Page E-11)****General footnotes**

The utility received a letter from the Public Service Commission in 2004 stating that the utility's Cost of Removal as being recorded in account 111.1 is eventually going to cause Accumulated Depreciation to max out. The PSC suggested considering lowering the depreciation rates in the specific accounts where the Cost of Removal was fairly high. The utility reviewed its cost allocation method for splitting labor between installation and removal, and it appeared the allocation factors for cost of removal which have been used since 1999 were too high, contributing to the higher than normal Cost of Removal. These allocation factors were reduced in 2005.

Then, in 2007 the utility did a depreciation study on accounts #364, #365, #366, #367, #369, and #373 to determine whether our depreciation rates are adequate. We submitted our results to the PSC as part of our electric rate case in August 2007, and our depreciation rates were adjusted to better reflect our operations. These new rates will be put into effect 1/1/2008. See Docket 1000-ER-105 for details.

**If End of Year Balance is less than zero, please explain.**

Acct. #371, Accum. Depr. began the year 2007 with a credit balance. Reason goes back to 1999 when a field inventory was done of the utility's electrical distribution system, and in the process, some plant was reclassified, causing a credit balance in accumulated depreciation.

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

n/a

## ELECTRIC OPERATING SECTION FOOTNOTES

---

### Accumulated Provision for Depreciation - Electric --Plant Financed by Utility or Municipality-- (Page E-11)

If Adjustments for any account are nonzero, please explain.

ADJUSTMENTS MADE IN 2007 ARE BROKEN DOWN INTO THE FOLLOWING CATEGORIES:

CATEGORY 1: In 2007 and beyond, staff will be doing an annual "syncing up" of the mapping table used by the utility engineers with the CPR ledger table used by the utility's accountants and the adjustments made to plant, offset through accumulated depreciation will be noted in this category. These annual entries should be minor as, since 2006, the utility has identified possible causes for the two tables getting out of sync and staff is working hard to eliminate any such situations.

CATEGORY 2 (prior year work order fixes): In 1999, the utility began using an automated CPR, work order and mapping system for tracking its electrical plant. Entries were made at that time to balance the utility's General Ledger with its new, automated CPR Ledger. The entries were made to the necessary plant account with an offsetting entry to the corresponding accumulated depreciation account. Since the CAD system was completed, some errors are being identified in what was considered to be "Plant in Service" prior to 1999. The automated CAD system is being corrected to reflect the actual plant in service, and as a result, when the error identified a situation where plant was recorded in the wrong plant account, entries are made in the utility's General Ledger and CPR Ledger to transfer dollars from one plant account to another. The offsetting entry for these transfers is made to the corresponding accumulated depreciation accounts. The net effect of these transfers from one account to another is zero (although the effect on UMF plant in and of itself is not zero, because of percentage allocations used for these adjustments from prior years between UMF and CF plant), as the intent is NOT to modify the overall plant value that was determined upon final implementation of the CAD system in 1999.

CATEGORY 3: To record the "cash" piece of the transaction in 2007 that occurred in 2006 where dollars between the electric and water departments shifted as a result of a change in 2006 in the use of two of the utility's existing vehicles. Entry affected electric company's accumulated depreciation and water company's salvage.

CATEGORY 4: Adjustment to plant to reverse A/P invoices that were booked to plant in 2005 as part of the Cedarburg South substation construction project. These invoices will not be paid, so the plant \$'s booked to communication equipment are being reversed in 2007, along with the corresponding adjustment to accumulated depreciation.

CATEGORY 5: Unretire a transformer that was retired in 2004 in error.

CATEGORY 1: #364 = \$805 UMF, \$115 CF; #365 = <\$33> UMF, <\$1> CF

CATEGORY 2: #364 = <\$201> UMF, <\$16> CF; #365 = <\$552> UMF, <\$18> CF; #367 = <\$1,731> UMF, <\$103> CF; #369 = <\$675> UMF, <\$85> CF; #371 = \$54 UMF, \$0 CF; #373 = <\$2,078> UMF, <\$481> CF

CATEGORY 3: #392 = <\$4,363>

CATEGORY 4: #397 = <\$1,683> UMF, \$0 CF

CATEGORY 5: #368 = \$1,304 UMF, \$0 CF

---

**ELECTRIC OPERATING SECTION FOOTNOTES**

---

**Accumulated Provision for Depreciation - Electric --Plant Financed by Contributions-- (Page E-12)****General footnotes**

The utility received a letter from the Public Service Commission in 2004 stating that the utility's Cost of Removal as being recorded in account 111.1 is eventually going to cause Accumulated Depreciation to max out. The PSC suggested considering lowering the depreciation rates in the specific accounts where the Cost of Removal was fairly high. The utility reviewed its cost allocation method for splitting labor between installation and removal, and it appeared the allocation factors for cost of removal which have been used since 1999 were too high, contributing to the higher than normal Cost of Removal. These allocation factors were reduced in 2005.

Then, in 2007 the utility did a depreciation study on accounts #364, #365, #366, #367, #369, and #373 to determine whether our depreciation rates are adequate. We submitted our results to the PSC as part of our electric rate case in August 2007, and our depreciation rates were adjusted to better reflect our operations. These new rates will be put into effect 1/1/2008. See Docket 1000-ER-105 for details.

**If End of Year Balance is less than zero, please explain.**

n/a

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

n/a

## ELECTRIC OPERATING SECTION FOOTNOTES

### Accumulated Provision for Depreciation - Electric --Plant Financed by Contributions-- (Page E-12)

If Adjustments for any account are nonzero, please explain.

ADJUSTMENTS MADE IN 2007 ARE BROKEN DOWN INTO THE FOLLOWING CATEGORIES:

CATEGORY 1: In 2007 and beyond, staff will be doing an annual "syncing up" of the mapping table used by the utility engineers with the CPR ledger table used by the utility's accountants and the adjustments made to plant, offset through accumulated depreciation will be noted in this category. These annual entries should be minor as, since 2006, the utility has identified possible causes for the two tables getting out of sync and staff is working hard to eliminate any such situations.

CATEGORY 2 (prior year work order fixes): In 1999, the utility began using an automated CPR, work order and mapping system for tracking its electrical plant. Entries were made at that time to balance the utility's General Ledger with its new, automated CPR Ledger. The entries were made to the necessary plant account with an offsetting entry to the corresponding accumulated depreciation account. Since the CAD system was completed, some errors are being identified in what was considered to be "Plant in Service" prior to 1999. The automated CAD system is being corrected to reflect the actual plant in service, and as a result, when the error identified a situation where plant was recorded in the wrong plant account, entries are made in the utility's General Ledger and CPR Ledger to transfer dollars from one plant account to another. The offsetting entry for these transfers is made to the corresponding accumulated depreciation accounts. The net effect of these transfers from one account to another is zero (although the effect on UMF plant in and of itself is not zero, because of percentage allocations used for these adjustments from prior years between UMF and CF plant), as the intent is NOT to modify the overall plant value that was determined upon final implementation of the CAD system in 1999.

CATEGORY 3: To record the "cash" piece of the transaction in 2007 that occurred in 2006 where dollars between the electric and water departments shifted as a result of a change in 2006 in the use of two of the utility's existing vehicles. Entry affected electric company's accumulated depreciation and water company's salvage.

CATEGORY 4: Adjustment to plant to reverse A/P invoices that were booked to plant in 2005 as part of the Cedarburg South substation construction project. These invoices will not be paid, so the plant \$'s booked to communication equipment are being reversed in 2007, along with the corresponding adjustment to accumulated depreciation.

CATEGORY 5: Unretire a transformer that was retired in 2004 in error.

CATEGORY 1: #364 = \$805 UMF, \$115 CF; #365 = <\$33> UMF, <\$1> CF

CATEGORY 2: #364 = <\$201> UMF, <\$16> CF; #365 = <\$552> UMF, <\$18> CF; #367 = <\$1,731> UMF, <\$103> CF; #369 = <\$675> UMF, <\$85> CF; #371 = \$54 UMF, \$0 CF; #373 = <\$2,078> UMF, <\$481> CF

CATEGORY 3: #392 = <\$4,363>

CATEGORY 4: #397 = <\$1,683> UMF, \$0 CF

CATEGORY 5: #368 = \$1,304 UMF, \$0 CF

---

## ELECTRIC OPERATING SECTION FOOTNOTES

---

### Substation Equipment (Page E-27)

#### General footnotes

Our Southwest Substation (SOWEST) didn't have any data in 2007, as it was taken out of service early in the year and will not be placed back in service. It was therefore deleted from this schedule.

At our NOWEST substation, data was unavailable in December, so the data submitted here is for the remaining months.

At our LINCOLN substation, data was estimated in May and June, and is included in the data submitted here.

Our MIDTOWN substation was taken out of service in January of 2007 for renovations, so the data submitted here is for the remaining months.

We also realize there is overlap of kwh's in the data submitted, as the kwh output for South-T1 and South-T2 represents our overall total kwh output for the year and the other substations represent a portion of that total.

---

### Electric Distribution Meters & Line Transformers (Page E-28)

#### General footnotes

Adjustments to transformer counts:

Added one transformer for an overhead transformer that was found in stock with the same transformer number that was already in our system, so we assigned it another ID number (#1863) at zero cost, and then retired it in 2007.

Added one transformer (ID #997) that was retired in 2004 in error, so we unretired it in 2007. (See plant adjustment for \$1,304 in acct #368).

Adjustments to meter counts in 2007:

Did an adjustment on row 5 to force row 6 to agree with row 13, as row 13 now balances with detailed property records finalized and balanced with general ledger in 2007.

---

### Street Lighting Equipment (Page E-29)

#### General footnotes

Utility staff finalized a field inventory of its street lighting fixtures and poles in 2007 and adjusted billing to municipality accordingly.

---