



3014 (02-02-05)

**ANNUAL REPORT**

OF

Name: BARRON LIGHT & WATER UTILITYPrincipal Office: 1303 EAST DIVISION AVENUE  
BARRON, WI 54812For the Year Ended: DECEMBER 31, 2007**WATER, ELECTRIC, OR JOINT UTILITY  
TO  
PUBLIC SERVICE COMMISSION OF WISCONSIN**P.O. Box 7854  
Madison, WI 53707-7854  
(608) 266-3766

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



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## IDENTIFICATION AND OWNERSHIP

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**Exact Utility Name:** BARRON LIGHT & WATER UTILITY

**Utility Address:** 1303 EAST DIVISION AVENUE  
BARRON, WI 54812

**When was utility organized?** 11/1/1894

**Report any change in name:**

**Effective Date:**

**Utility Web Site:**

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

**Name:** TONY SLAGSTAD

**Title:** CITY CLERK-TREASURER

**Office Address:**

1303 EAST DIVISION AVE,  
BARRON, WI 54812

**Telephone:** (715) 537 - 3855

**Fax Number:** (715) 537 - 3714

**E-mail Address:**

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

**Name:** BRIAN M. KAHL, C.P.A.

**Title:** INDEPENDENT AUDITOR

**Office Address:** LARSON ALLEN, LLP

502 SECOND STREET  
HUDSON, WI 54016

**Telephone:** (715) 386 - 2391

**Fax Number:** (715) 386 - 0535

**E-mail Address:**

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

**Name:** MARVIN AMUNDSON

**Title:** PRESIDENT

**Office Address:**

1303 EAST DIVISION AVENUE  
BARRON, WI 54812

**Telephone:** (715) 537 - 3855

**Fax Number:** (715) 537 - 3714

**E-mail Address:**

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

### IDENTIFICATION AND OWNERSHIP

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

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**Name:** BRIAN M. KAHL, C.P.A.

**Title:** INDEPENDENT AUDITOR

**Office Address:** LARSON ALLEN, LLP  
502 SECOND STREET  
HUDSON, WI 54016

**Telephone:**

**Fax Number:**

**E-mail Address:**

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

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

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

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**Name:** RICK JARI

**Title:** UTILITY MANAGER

**Office Address:**  
1303 EAST DIVISION AVENUE  
BARRON, WI 54812

**Telephone:** (715) 537 - 3855

**Fax Number:** (715) 537 - 3714

**E-mail Address:**

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**Name:** TONY SLAGSTAD

**Title:** CITY CLERK-TREASURER

**Office Address:**  
1303 EAST DIVISION  
BARRON, WI 54812

**Telephone:** (715) 537 - 5631

**Fax Number:** (715) 537 - 9209

**E-mail Address:**

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**Name of utility commission/committee:** CITY OF BARRON UTILITY COMMISSION

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

- MR MARV AMUNDSON, PRESIDENT
- MR GERALD JOHNSON, MEMBER
- MR ROBERT MISSLING, MEMBER
- MR ROBERT OMAN, MEMBER
- MR RANDY SEVERSON, MEMBER

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

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

**Date of Ordinance:**                     

**Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation**

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## IDENTIFICATION AND OWNERSHIP

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of water or sewer treatment plant)? NO

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

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**Firm Name:**

**Contact Person:**

**Title:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

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

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

None.

**INCOME STATEMENT**

Particulars (a)	This Year (b)	Last Year (c)	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	6,159,296	5,272,873	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	5,323,556	4,521,667	2
Depreciation Expense (403)	296,657	284,097	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	247,044	224,426	5
<b>Total Operating Expenses</b>	<b>5,867,257</b>	<b>5,030,190</b>	
<b>Net Operating Income</b>	<b>292,039</b>	<b>242,683</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>292,039</b>	<b>242,683</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	97,840	76,265	10
Miscellaneous Nonoperating Income (421)	14,877	4,093	11
<b>Total Other Income</b>	<b>112,717</b>	<b>80,358</b>	
<b>Total Income</b>	<b>404,756</b>	<b>323,041</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	(29,104)	(29,104)	12
Other Income Deductions (426)	61,010	59,496	13
<b>Total Miscellaneous Income Deductions</b>	<b>31,906</b>	<b>30,392</b>	
<b>Income Before Interest Charges</b>	<b>372,850</b>	<b>292,649</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	8,961	11,652	14
Amortization of Debt Discount and Expense (428)	1,865	1,865	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	8,997	11,029	18
Interest Charged to Construction--Cr. (432)	0	0	19
<b>Total Interest Charges</b>	<b>19,823</b>	<b>24,546</b>	
<b>Net Income</b>	<b>353,027</b>	<b>268,103</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	5,182,768	4,914,665	20
Balance Transferred from Income (433)	353,027	268,103	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>5,535,795</b>	<b>5,182,768</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	6,159,296		6,159,296	1
<b>Total (Acct. 400):</b>	<b>6,159,296</b>	<b>0</b>	<b>6,159,296</b>	
<b>Operation and Maintenance Expense (401-402):</b>				
Derived	5,323,556		5,323,556	2
<b>Total (Acct. 401-402):</b>	<b>5,323,556</b>	<b>0</b>	<b>5,323,556</b>	
<b>Depreciation Expense (403):</b>				
Derived	296,657		296,657	3
<b>Total (Acct. 403):</b>	<b>296,657</b>	<b>0</b>	<b>296,657</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	247,044		247,044	5
<b>Total (Acct. 408):</b>	<b>247,044</b>	<b>0</b>	<b>247,044</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>292,039</b>	<b>0</b>	<b>292,039</b>	
<b>OTHER INCOME</b>				
<b>Income from Merchandising, Jobbing and Contract Work (415-416):</b>				
Derived	0		0	8
<b>Total (Acct. 415-416):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Income from Nonutility Operations (417):</b>				
NONE	0		0	9
<b>Total (Acct. 417):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Nonoperating Rental Income (418):</b>				
NONE	0		0	10
<b>Total (Acct. 418):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Interest and Dividend Income (419):</b>				
INTEREST ON ADVANCES	31,028	0	31,028	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 INVESTMENTS	66,812	0	66,812 12
<b>Total (Acct. 419):</b>	<b>97,840</b>	<b>0</b>	<b>97,840</b>
<b>Miscellaneous Nonoperating Income (421):</b>			
Contributed Plant - Water	[REDACTED]	12,470	12,470 13
Contributed Plant - Electric	[REDACTED]	2,407	2,407 14
NONE	0	0	0 15
<b>Total (Acct. 421):</b>	<b>0</b>	<b>14,877</b>	<b>14,877</b>
<b>TOTAL OTHER INCOME:</b>	<b>97,840</b>	<b>14,877</b>	<b>112,717</b>
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
<b>Miscellaneous Amortization (425):</b>			
Regulatory Liability (253) Amortization	(29,104)	[REDACTED]	(29,104) 16
NONE	0	0	0 17
<b>Total (Acct. 425):</b>	<b>(29,104)</b>	<b>0</b>	<b>(29,104)</b>
<b>Other Income Deductions (426):</b>			
Depreciation Expense on Contributed Plant - Water	[REDACTED]	18,099	18,099 18
Depreciation Expense on Contributed Plant - Electric	[REDACTED]	20,352	20,352 19
LOSS ON SALE OF EQUIPMENT	699	0	699 20
MISC NON-OPERATING EXPENDITURE	10,000	0	10,000 21
DEPRECIATION ON NON-UTILITY PROPERTY	11,860	0	11,860 22
<b>Total (Acct. 426):</b>	<b>22,559</b>	<b>38,451</b>	<b>61,010</b>
<b>TOTAL MISCELLANEOUS INCOME DEDUCTIONS:</b>	<b>(6,545)</b>	<b>38,451</b>	<b>31,906</b>
<b>INTEREST CHARGES</b>			
<b>Interest on Long-Term Debt (427):</b>			
Derived	8,961	[REDACTED]	8,961 23
<b>Total (Acct. 427):</b>	<b>8,961</b>	<b>0</b>	<b>8,961</b>
<b>Amortization of Debt Discount and Expense (428):</b>			
ELECTRIC MORTGAGE REVENUE BONDS	1,865	[REDACTED]	1,865 24
<b>Total (Acct. 428):</b>	<b>1,865</b>	<b>0</b>	<b>1,865</b>
<b>Amortization of Premium on Debt--Cr. (429):</b>			
NONE	0	[REDACTED]	0 25
<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	8,997		8,997 27
<b>Total (Acct. 431):</b>	<b>8,997</b>	<b>0</b>	<b>8,997</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>19,823</b>	<b>0</b>	<b>19,823</b>
<b>NET INCOME:</b>	<b>376,601</b>	<b>(23,574)</b>	<b>353,027</b>
<b>EARNED SURPLUS</b>			
<b>Unappropriated Earned Surplus (Beginning of Year) (216):</b>			
Derived	4,292,694	890,074	5,182,768 29
<b>Total (Acct. 216):</b>	<b>4,292,694</b>	<b>890,074</b>	<b>5,182,768</b>
<b>Balance Transferred from Income (433):</b>			
Derived	376,601	(23,574)	353,027 30
<b>Total (Acct. 433):</b>	<b>376,601</b>	<b>(23,574)</b>	<b>353,027</b>
<b>Miscellaneous Credits to Surplus (434):</b>			
NONE	0	0	0 31
<b>Total (Acct. 434):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Miscellaneous Debits to Surplus--Debit (435):</b>			
NONE	0	0	0 32
<b>Total (Acct. 435)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Appropriations of Surplus--Debit (436):</b>			
Detail appropriations to (from) account 215			0 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>			
NONE	0	0	0 34
<b>Total (Acct. 439)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):</b>	<b>4,669,295</b>	<b>866,500</b>	<b>5,535,795</b>

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
<b>Costs &amp; Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
<b>Other (list by major classes):</b>					0	6
<b>Total costs and expenses</b>	0	0	0	0	0	
<b>Net income (or loss)</b>	0	0	0	0	0	

**REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT**

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	556,566	5,602,730	0	0	6,159,296	1
Less: interdepartmental sales	0	51,454	0	0	51,454	2
Less: interdepartmental rents	0	4,292		0	4,292	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b> NONE					0	6
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>556,566</b>	<b>5,546,984</b>	<b>0</b>	<b>0</b>	<b>6,103,550</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	109,488		109,488	1
Electric operating expenses	244,152		244,152	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts	1,893		1,893	8
Electric utility plant accounts	29,295		29,295	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
<b>Total Payroll</b>	<b>384,828</b>	<b>0</b>	<b>384,828</b>	

### FULL-TIME EMPLOYEES (FTE)

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

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

Industry (a)	FTE (b)	
Water	2.3	1
Electric	6	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 (100)	11,035,293	10,695,619	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	6,439,473	6,168,210	2
<b>Net Utility Plant</b>	<b>4,595,820</b>	<b>4,527,409</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	296,489	296,489	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	245,273	233,413	4
<b>Net Nonutility Property</b>	<b>51,216</b>	<b>63,076</b>	
Investment in Municipality (123)	552,613	655,051	5
Other Investments (124)	15,178	22,080	6
Special Funds (125)	58,000	58,000	7
<b>Total Other Property and Investments</b>	<b>677,007</b>	<b>798,207</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	1,320,460	948,450	8
Temporary Cash Investments (132)	11,939	11,356	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	577,721	508,263	11
Other Accounts Receivable (143)	18,103	6,729	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	70,570	71,565	14
Materials and Supplies (150)	149,421	150,982	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
<b>Total Current and Accrued Assets</b>	<b>2,148,214</b>	<b>1,697,345</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	2,797	4,662	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	53,330	79,995	20
<b>Total Deferred Debits</b>	<b>56,127</b>	<b>84,657</b>	
<b>Total Assets and Other Debits</b>	<b>7,477,168</b>	<b>7,107,618</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)	411,858	411,858	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	5,535,795	5,182,768	23
<b>Total Proprietary Capital</b>	<b>5,947,653</b>	<b>5,594,626</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	135,000	200,000	24
Advances from Municipality (223)	0	0	25
Other Long-Term Debt (224)	0	0	26
<b>Total Long-Term Debt</b>	<b>135,000</b>	<b>200,000</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	27
Accounts Payable (232)	460,333	383,915	28
Payables to Municipality (233)	40,344	56,598	29
Customer Deposits (235)	1,625	1,715	30
Taxes Accrued (236)	211,918	189,561	31
Interest Accrued (237)	523	767	32
Other Current and Accrued Liabilities (238)			33
<b>Total Current and Accrued Liabilities</b>	<b>714,743</b>	<b>632,556</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	679,772	680,436	36
<b>Total Deferred Credits</b>	<b>679,772</b>	<b>680,436</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)			37
Injuries and Damages Reserve (262)			38
Pensions and Benefits Reserve (263)			39
Miscellaneous Operating Reserves (265)			40
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>Total Liabilities and Other Credits</b>	<b>7,477,168</b>	<b>7,107,618</b>	

**NET UTILITY PLANT**

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

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
<b>First of Year:</b>					
Total Utility Plant - First of Year	3,529,145	0	0	7,166,474	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
<b>Plant Accounts:</b>					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	2,674,567	0	0	6,767,258	2
Utility Plant in Service - Contributed Plant (101.2)	985,281	0	0	608,187	3
Utility Plant Purchased or Sold (102)					4
Utility Plant in Process of Reclassification (103)					5
Utility Plant Leased to Others (104)					6
Property Held for Future Use (105)					7
Completed Construction not Classified (106)					8
Construction Work in Progress (107)					9
Utility Plant Acquisition Adjustments (108)					10
Other Utility Plant Adjustments (109)					11
<b>Total Utility Plant</b>	<b>3,659,848</b>	<b>0</b>	<b>0</b>	<b>7,375,445</b>	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (110.1)	817,374	0	0	4,886,187	12
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (110.2)	300,533	0	0	435,379	13
<b>Total Accumulated Provision</b>	<b>1,117,907</b>	<b>0</b>	<b>0</b>	<b>5,321,566</b>	
<b>Net Utility Plant</b>	<b>2,541,941</b>	<b>0</b>	<b>0</b>	<b>2,053,879</b>	

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

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

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

Particulars (a)	Water (b)	Electric (c)	(d)	(e)	Total (f)	
<b>Balance first of year (110.1)</b>	773,460	4,678,933			<b>5,452,393</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	62,365	234,292			<b>296,657</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	3,824				<b>3,824</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage	1,283	3,479			<b>4,762</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
					<b>0</b>	<b>13</b>
					<b>0</b>	<b>14</b>
					<b>0</b>	<b>15</b>
<b>Total credits</b>	<b>67,472</b>	<b>237,771</b>	<b>0</b>	<b>0</b>	<b>305,243</b>	<b>16</b>
<b>Debits during year</b>						<b>17</b>
Book cost of plant retired	22,510	30,492			<b>53,002</b>	<b>18</b>
Cost of removal	1,048	25			<b>1,073</b>	<b>19</b>
Other debits (specify):						<b>20</b>
					<b>0</b>	<b>21</b>
					<b>0</b>	<b>22</b>
					<b>0</b>	<b>23</b>
					<b>0</b>	<b>24</b>
<b>Total debits</b>	<b>23,558</b>	<b>30,517</b>	<b>0</b>	<b>0</b>	<b>54,075</b>	<b>25</b>
<b>Balance end of year (110.1)</b>	<b>817,374</b>	<b>4,886,187</b>	<b>0</b>	<b>0</b>	<b>5,703,561</b>	<b>26</b>
<b>Composite Depreciation Rate?</b>	No	No				<b>27</b>
If yes, what is the rate?						<b>28</b>

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

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

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

Particulars (a)	Water (b)	Electric (c)	(d)	(e)	Total (f)	
<b>Balance first of year (110.1)</b>	300,790	415,027			<b>715,817</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (426)	18,099	20,352			<b>38,451</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)					<b>0</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage					<b>0</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
					<b>0</b>	<b>13</b>
					<b>0</b>	<b>14</b>
					<b>0</b>	<b>15</b>
<b>Total credits</b>	<b>18,099</b>	<b>20,352</b>	<b>0</b>	<b>0</b>	<b>38,451</b>	<b>16</b>
<b>Debits during year</b>						<b>17</b>
Book cost of plant retired	18,356	0			<b>18,356</b>	<b>18</b>
Cost of removal					<b>0</b>	<b>19</b>
Other debits (specify):						<b>20</b>
					<b>0</b>	<b>21</b>
					<b>0</b>	<b>22</b>
					<b>0</b>	<b>23</b>
					<b>0</b>	<b>24</b>
<b>Total debits</b>	<b>18,356</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>18,356</b>	<b>25</b>
<b>Balance end of year (110.1)</b>	<b>300,533</b>	<b>435,379</b>	<b>0</b>	<b>0</b>	<b>735,912</b>	<b>26</b>
<b>Composite Depreciation Rate?</b>	No	No				<b>27</b>
If yes, what is the rate?						<b>28</b>

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

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

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
<b>Other (specify):</b>					
Dam	296,489			296,489	2
<b>Total Nonutility Property (121)</b>	<b>296,489</b>	<b>0</b>	<b>0</b>	<b>296,489</b>	
Less accum. prov. depr. & amort. (122)	233,413	11,860		245,273	3
<b>Net Nonutility Property</b>	<b>63,076</b>	<b>(11,860)</b>	<b>0</b>	<b>51,216</b>	

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

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

**MATERIALS AND SUPPLIES**

<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 for generation	38,477		92,718		<b>131,195</b>	130,854	<b>1</b>
Other	2,358				<b>2,358</b>	657	<b>2</b>
<b>Total Electric Utility</b>					<b>133,553</b>	<b>131,511</b>	

<b>Account</b>	<b>Total End of Year</b>	<b>Amount Prior Year</b>	
Electric utility total	<b>133,553</b>	<b>131,511</b>	<b>1</b>
Water utility	15,868	19,471	<b>2</b>
Sewer utility		0	<b>3</b>
Gas utility		0	<b>4</b>
Merchandise		0	<b>5</b>
Other materials & supplies		0	<b>6</b>
<b>Total Materials and Supplies</b>	<b>149,421</b>	<b>150,982</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>				
ELECTRIC SYSTEM REVENUE BONDS	1,865	428	2,797	1
<b>Total</b>			<u><u>2,797</u></u>	
<b>Unamortized premium on debt (251)</b>				
NONE				2
<b>Total</b>			<u><u>0</u></u>	

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

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

Particulars (a)	Amount (b)	
Balance first of year	411,858	1
<b>Changes during year (explain):</b>		<b>2</b>
<b>Balance end of year</b>	<b><u>411,858</u></b>	

**BONDS (ACCT. 221)**

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
ELECTRIC SYSTEM REVENUE BONDS	06/01/1999	12/01/2009	3.90%	135,000	1
<b>Total Bonds (Account 221):</b>				<b>135,000</b>	

**NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT**

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
<b>Advances (223)</b>					
STATE TRUST FUND LOAN WATER UTILITY	01/25/1995	03/15/2004	5.00%		1
<b>Total for Account 223</b>				<b>0</b>	

**TAXES ACCRUED (ACCT. 236)**

Particulars (a)	Amount (b)	
Balance first of year	189,561	1
<b>Accruals:</b>		
Charged water department expense	77,906	2
Charged electric department expense	169,138	3
Charged sewer department expense	1,351	4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>248,395</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	189,561	6
Social Security taxes	29,747	7
PSC Remainder Assessment	5,772	8
<b>Other (explain):</b>		
LICENSE FEE AGREEMENT	958	9
<b>Total payments and other debits</b>	<b>226,038</b>	
<b>Balance end of year</b>	<b>211,918</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>					
SERIES 1999 REVENUE BONDS	767	8,961	9,205	523	1
<b>Subtotal</b>	<b>767</b>	<b>8,961</b>	<b>9,205</b>	<b>523</b>	
<b>Advances from Municipality (223)</b>					
NONE	0			0	2
8-2-93 PROMISORY NOTE	0			0	3
State Trust Fund Loan 1/25/95	0			0	4
<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	5
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
INTEREST ON CAPACITY CREDIT	0	8,934	8,934	0	6
OTHER INTEREST-REFUNDS	0	63	63	0	7
<b>Subtotal</b>	<b>0</b>	<b>8,997</b>	<b>8,997</b>	<b>0</b>	
<b>Total</b>	<b>767</b>	<b>17,958</b>	<b>18,202</b>	<b>523</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>		
ADVANCE TO GENERAL FUND - WRS PAYOFF	44,670	1
ADVANCE TO GENERAL FUND - NEW BUILDING	365,643	2
ADVANCE TO SEWER UTILITY	142,300	3
<b>Total (Acct. 123):</b>	<b>552,613</b>	
<b>Other Investments (124):</b>		
SPECIAL ASSESSMENTS RECEIVABLE	15,178	4
<b>Total (Acct. 124):</b>	<b>15,178</b>	
<b>Special Funds (125):</b>		
BOND RESERVE FUND	58,000	5
<b>Total (Acct. 125):</b>	<b>58,000</b>	
<b>Notes Receivable (141):</b>		
NONE		6
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	533,281	7
Electric	44,440	8
Sewer (Regulated)		9
<b>Other (specify):</b>		
NONE		10
<b>Total (Acct. 142):</b>	<b>577,721</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		11
Merchandising, jobbing and contract work	18,103	12
<b>Other (specify):</b>		
NONE		13
<b>Total (Acct. 143):</b>	<b>18,103</b>	
<b>Receivables from Municipality (145):</b>		
2007 TAX ROLL ITEMS	41,547	14
2007 INSURANCE	3,337	15
RENT OF EQUIPMENT	4,095	16
PUBLIC FIRE PROTECTION		17
SEWER SHARE OF METER COSTS	21,591	18
<b>Total (Acct. 145):</b>	<b>70,570</b>	
<b>Prepayments (165):</b>		
NONE		19
<b>Total (Acct. 165):</b>	<b>0</b>	

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

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

Particulars (a)	Balance End of Year (b)	
<b>Extraordinary Property Losses (182):</b>		
NONE	20	<b>20</b>
<b>Total (Acct. 182):</b>	<b>0</b>	
<b>Other Deferred Debits (183):</b>		
WATER TOWER PAINTING	53,330	<b>21</b>
<b>Total (Acct. 183):</b>	<b>53,330</b>	
<b>Payables to Municipality (233):</b>		
SOUTH 5TH STREET PROJECT	40,344	<b>22</b>
<b>Total (Acct. 233):</b>	<b>40,344</b>	
<b>Other Deferred Credits (253):</b>		
Regulatory Liability	465,662	<b>23</b>
UNREFUNDED CAPACITY CREDIT	158,623	<b>24</b>
PUBLIC BENEFITS CHARGE	21,251	<b>25</b>
VESTED VACATION AND SICK LEAVE LIABILITY	34,236	<b>26</b>
<b>Total (Acct. 253):</b>	<b>679,772</b>	

**RETURN ON RATE BASE COMPUTATION**

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
<b>Add Average:</b>						
Utility Plant in Service (101.1)	2,595,543	6,668,837	0	0	<b>9,264,380</b>	<b>1</b>
Materials and Supplies	17,669	132,532	0	0	<b>150,201</b>	<b>2</b>
<b>Other (specify):</b>					<b>0</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation (110.1)	795,417	4,782,560	0	0	<b>5,577,977</b>	<b>4</b>
Customer Advances for Construction					<b>0</b>	<b>5</b>
Regulatory Liability	202,192	278,022	0	0	<b>480,214</b>	<b>6</b>
					<b>0</b>	<b>7</b>
<b>Average Net Rate Base</b>	<b>1,615,603</b>	<b>1,740,787</b>	<b>0</b>	<b>0</b>	<b>3,356,390</b>	
Net Operating Income	95,103	196,936	0	0	<b>292,039</b>	<b>8</b>
<b>Net Operating Income as a percent of</b>						
<b>Average Net Rate Base</b>	<b>5.89%</b>	<b>11.31%</b>	<b>N/A</b>	<b>N/A</b>	<b>8.70%</b>	

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## 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	208,319	286,447	0	0	494,766	1
<b>Add credits during year:</b>					0	2
<b>Deduct charges:</b>						
Miscellaneous Amortization (425)	12,254	16,850	0	0	29,104	3
<b>Other (specify):</b>					0	4
<b>Balance End of Year</b>	<b>196,065</b>	<b>269,597</b>	<b>0</b>	<b>0</b>	<b>465,662</b>	

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## FINANCIAL SECTION FOOTNOTES

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

#### General footnotes

The utility had other interest expense for capacity credits and refunds totaling \$8,997.

**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.**

The utility had other interest expense for capacity credits and refunds totaling \$8,997 during 2007.

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

**Other Deferred Debits (Acct 183):** amortization requires PSC authorization. Provide date of authorization.

Bruce Manthey authorized the water tower painting amortization in a letter dated 9/20/05.

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

The water department charges the sewer utility for meter use charges. This is recorded in account 145 at year-end and totaled \$21,591.  
The utility places delinquent utility billings on the tax roll. This amount totaled \$41,547 and is recorded in account # 145 due from municipality.  
The South 5th street project was completed in 2007. The water utility owes the general fund \$40,344 for this project.  
Other accounts receivable (a/c # 143) includes an amount due from the developer (\$11,032) for electric project costs and other miscellaneous receivables.

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**WATER OPERATING REVENUES & EXPENSES**

Particulars (a)	This Year (b)	Last Year (c)	
<b>Operating Revenues</b>			
<b>Sales of Water</b>			
Sales of Water (460-467)	540,107	529,569	1
<b>Total Sales of Water</b>	<b>540,107</b>	<b>529,569</b>	
<b>Other Operating Revenues</b>			
Forfeited Discounts (470)	1,352	1,373	2
Miscellaneous Service Revenues (471)	0	0	3
Rents from Water Property (472)	0	0	4
Interdepartmental Rents (473)	0	0	5
Other Water Revenues (474)	15,107	13,655	6
<b>Total Other Operating Revenues</b>	<b>16,459</b>	<b>15,028</b>	
<b>Total Operating Revenues</b>	<b>556,566</b>	<b>544,597</b>	
<b>Operation and Maintenance Expenses</b>			
Source of Supply Expenses (600-605)	0	0	7
Pumping Expenses (620-625)	86,021	113,927	8
Water Treatment Expenses (630-635)	38,602	39,976	9
Transmission and Distribution Expenses (640-655)	70,366	59,105	10
Customer Accounts Expenses (901-904)	15,581	15,619	11
Sales Expenses (910)	0	0	12
Administrative and General Expenses (920-935)	110,622	107,892	13
<b>Total Operation and Maintenance Expenses</b>	<b>321,192</b>	<b>336,519</b>	
<b>Other Operating Expenses</b>			
Depreciation Expense (403)	62,365	59,282	14
Amortization Expense (404-407)		0	15
Taxes (408)	77,906	70,640	16
<b>Total Other Operating Expenses</b>	<b>140,271</b>	<b>129,922</b>	
<b>Total Operating Expenses</b>	<b>461,463</b>	<b>466,441</b>	
<b>NET OPERATING INCOME</b>	<b>95,103</b>	<b>78,156</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	1,068	49,963	102,214	4
Commercial	182	51,893	61,171	5
Industrial	9	415,440	223,374	6
<b>Total Metered Sales to General Customers (461)</b>	<b>1,259</b>	<b>517,296</b>	<b>386,759</b>	
Private Fire Protection Service (462)	11		20,913	7
Public Fire Protection Service (463)	1		126,232	8
Other Sales to Public Authorities (464)	30	19,256	6,203	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
<b>Total Sales of Water</b>	<b>1,301</b>	<b>536,552</b>	<b>540,107</b>	

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

Use a separate line for each delivery point.

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

### OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1 or Fd-1)	126,232	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
<b>Other (specify):</b> NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>126,232</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	1,352	5
<b>Other (specify):</b> NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>1,352</b>	
<b>Miscellaneous Service Revenues (471):</b>		
NONE		7
<b>Total Miscellaneous Service Revenues (471)</b>	<b>0</b>	
<b>Rents from Water Property (472):</b>		
NONE		8
<b>Total Rents from Water Property (472)</b>	<b>0</b>	
<b>Interdepartmental Rents (473):</b>		
NONE		9
<b>Total Interdepartmental Rents (473)</b>	<b>0</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	3,781	10
<b>Other (specify):</b> BULK WATER SALES	1,250	11
WATER TOWER CELL ANTENNA RENT	10,051	12
MARK-UP ON SALE OF MATERIALS	25	13
<b>Total Other Water Revenues (474)</b>	<b>15,107</b>	

## WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
<b>SOURCE OF SUPPLY EXPENSES</b>			
Operation Labor (600)		0	1
Purchased Water (601)		0	2
Operation Supplies and Expenses (602)		0	3
Maintenance of Water Source Plant (605)		0	4
<b>Total Source of Supply Expenses</b>	<b>0</b>	<b>0</b>	
<b>PUMPING EXPENSES</b>			
Operation Labor (620)		0	5
Fuel for Power Production (621)		0	6
Fuel or Power Purchased for Pumping (622)	64,682	49,659	7
Operation Supplies and Expenses (623)		0	8
Maintenance of Pumping Plant (625)	21,339	64,268	9
<b>Total Pumping Expenses</b>	<b>86,021</b>	<b>113,927</b>	
<b>WATER TREATMENT EXPENSES</b>			
Operation Labor (630)		0	10
Chemicals (631)	38,602	39,976	11
Operation Supplies and Expenses (632)		0	12
Maintenance of Water Treatment Plant (635)		0	13
<b>Total Water Treatment Expenses</b>	<b>38,602</b>	<b>39,976</b>	
<b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>			
Operation Labor (640)	15,802	15,686	14
Operation Supplies and Expenses (641)	2,225	3,565	15
Maintenance of Distribution Reservoirs and Standpipes (650)	26,665	26,665	16
Maintenance of Mains (651)	8,828	4,949	17
Maintenance of Services (652)	10,757	2,038	18
Maintenance of Meters (653)	2,689	3,621	19
Maintenance of Hydrants (654)	3,400	2,581	20
Maintenance of Other Plant (655)		0	21
<b>Total Transmission and Distribution Expenses</b>	<b>70,366</b>	<b>59,105</b>	

## WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
<b>CUSTOMER ACCOUNTS EXPENSES</b>			
Meter Reading Labor (901)	5,634	6,184	22
Accounting and Collecting Labor (902)	9,947	9,435	23
Supplies and Expenses (903)		0	24
Uncollectible Accounts (904)		0	25
<b>Total Customer Accounts Expenses</b>	<b>15,581</b>	<b>15,619</b>	
<b>SALES EXPENSES</b>			
Sales Expenses (910)		0	26
<b>Total Sales Expenses</b>	<b>0</b>	<b>0</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>			
Administrative and General Salaries (920)	28,670	27,007	27
Office Supplies and Expenses (921)	4,092	4,450	28
Administrative Expenses Transferred--Credit (922)		0	29
Outside Services Employed (923)	3,847	6,671	30
Property Insurance (924)	1,388	1,760	31
Injuries and Damages (925)	7,610	5,750	32
Employee Pensions and Benefits (926)	53,871	51,089	33
Regulatory Commission Expenses (928)	0	1,698	34
Miscellaneous General Expenses (930)	3,419	2,994	35
Transportation Expenses (933)	3,384	2,026	36
Maintenance of General Plant (935)	4,341	4,447	37
<b>Total Administrative and General Expenses</b>	<b>110,622</b>	<b>107,892</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>321,192</b>	<b>336,519</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		69,332	62,747	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		1,352	1,214	2
<b>Net property tax equivalent</b>		<b>67,980</b>	<b>61,533</b>	
Social Security		9,325	8,658	3
PSC Remainder Assessment		601	449	4
Other (specify): NONE			0	5
<b>Total tax expense</b>		<b>77,906</b>	<b>70,640</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			Barron				1
<b>SUMMARY OF TAX RATES</b>							2
State tax rate	mills		0.210964				3
County tax rate	mills		5.018210				4
Local tax rate	mills		11.430874				5
School tax rate	mills		13.399236				6
Voc. school tax rate	mills		1.207220				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>31.266504</b>				10
Less: state credit	mills		2.101165				11
<b>Net tax rate</b>	mills		<b>29.165339</b>				12
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							13
<b>Local Tax Rate</b>	mills		<b>11.430874</b>				14
<b>Combined School Tax Rate</b>	mills		<b>14.606456</b>				15
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				16
<b>Total Local &amp; School Tax</b>	mills		<b>26.037330</b>				17
<b>Total Tax Rate</b>	mills		<b>31.266504</b>				18
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.832755</b>				19
<b>Total tax net of state credit</b>	mills		<b>29.165339</b>				20
<b>Net Local and School Tax Rate</b>	mills		<b>24.287575</b>				21
Utility Plant, Jan. 1	\$	<b>3,529,145</b>	3,529,145				22
Materials & Supplies	\$	<b>19,471</b>	19,471				23
<b>Subtotal</b>	\$	<b>3,548,616</b>	<b>3,548,616</b>				24
Less: Plant Outside Limits	\$	<b>0</b>	0				25
<b>Taxable Assets</b>	\$	<b>3,548,616</b>	<b>3,548,616</b>				26
Assessment Ratio	dec.		0.804434				27
<b>Assessed Value</b>	\$	<b>2,854,627</b>	<b>2,854,627</b>				28
<b>Net Local &amp; School Rate</b>	mills		<b>24.287575</b>				29
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>69,332</b>	<b>69,332</b>				30
Tax Equivalent per 1994 PSC Report	\$	61,547					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>69,332</b>					34

## WATER UTILITY PLANT IN SERVICE

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<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)	16,667		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)	273,180		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>289,847</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	114,687		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	150,843		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>265,530</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	6,202		23
<b>Total Water Treatment Plant</b>	<b>6,202</b>	<b>0</b>	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>INTANGIBLE PLANT</b>				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>				
Land and Land Rights (310)			16,667	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)			273,180	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>289,847</b>	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			114,687	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			150,843	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>265,530</b>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			6,202	23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>6,202</b>	

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	728		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	201,574		26
Transmission and Distribution Mains (343)	1,235,683	94,738	27
Fire Mains (344)	0		28
Services (345)	132,748	39,504	29
Meters (346)	138,367	5,455	30
Hydrants (348)	177,467	24,208	31
Other Transmission and Distribution Plant (349)	498		32
<b>Total Transmission and Distribution Plant</b>	<b>1,887,065</b>	<b>163,905</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	2,140		35
Computer Equipment (391.1)	11,826		36
Transportation Equipment (392)	24,792	16,653	37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	9,320		39
Laboratory Equipment (395)	307		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	17,349		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	2,141		44
Other Tangible Property (399)	0		45
<b>Total General Plant</b>	<b>67,875</b>	<b>16,653</b>	
<b>Total utility plant in service directly assignable</b>	<b>2,516,519</b>	<b>180,558</b>	
Common Utility Plant Allocated to Water Department	0		46
<b>Total utility plant in service</b>	<b>2,516,519</b>	<b>180,558</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)			728 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			201,574 26
Transmission and Distribution Mains (343)	12,560		1,317,861 27
Fire Mains (344)			0 28
Services (345)	3,602		168,650 29
Meters (346)	4,154		139,668 30
Hydrants (348)	2,194		199,481 31
Other Transmission and Distribution Plant (349)			498 32
<b>Total Transmission and Distribution Plant</b>	<b>22,510</b>	<b>0</b>	<b>2,028,460</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			2,140 35
Computer Equipment (391.1)			11,826 36
Transportation Equipment (392)			41,445 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			9,320 39
Laboratory Equipment (395)			307 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			17,349 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			2,141 44
Other Tangible Property (399)			0 45
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>84,528</b>
<b>Total utility plant in service directly assignable</b>	<b>22,510</b>	<b>0</b>	<b>2,674,567</b>
Common Utility Plant Allocated to Water Department			0 46
<b>Total utility plant in service</b>	<b>22,510</b>	<b>0</b>	<b>2,674,567</b>

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	129,299		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>129,299</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	0		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	0		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	0		23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>INTANGIBLE PLANT</b>			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Collecting and Impounding Reservoirs (312)			0 6
Lake, River and Other Intakes (313)			0 7
Wells and Springs (314)			129,299 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>129,299</b>
<b>PUMPING PLANT</b>			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			0 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			0 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			0 20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			0 23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	0		26
Transmission and Distribution Mains (343)	661,584		27
Fire Mains (344)	0		28
Services (345)	175,223		29
Meters (346)	0		30
Hydrants (348)	37,531		31
Other Transmission and Distribution Plant (349)	0		32
<b>Total Transmission and Distribution Plant</b>	<b>874,338</b>	<b>0</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	0		35
Computer Equipment (391.1)	0		36
Transportation Equipment (392)	0		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	0		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	0		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>1,003,637</b>	<b>0</b>	
Common Utility Plant Allocated to Water Department	0		46
<b>Total utility plant in service</b>	<b>1,003,637</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>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)	12,560		649,024 27
Fire Mains (344)			0 28
Services (345)	3,602		171,621 29
Meters (346)			0 30
Hydrants (348)	2,194		35,337 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>18,356</b>	<b>0</b>	<b>855,982</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			0 35
Computer Equipment (391.1)			0 36
Transportation Equipment (392)			0 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			0 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			0 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total utility plant in service directly assignable</b>	<b>18,356</b>	<b>0</b>	<b>985,281</b>
Common Utility Plant Allocated to Water Department			0 46
<b>Total utility plant in service</b>	<b>18,356</b>	<b>0</b>	<b>985,281</b>

## SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

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

<b>Sources of Water Supply</b>					
<b>Month</b>	<b>Purchased Water Gallons (000's)</b>	<b>Surface Water Gallons (000's)</b>	<b>Ground Water Gallons (000's)</b>	<b>Total Gallons All Methods (000's)</b>	
<b>(a)</b>	<b>(b)</b>	<b>(c)</b>	<b>(d)</b>	<b>(e)</b>	
January			40,720	<b>40,720</b>	1
February			38,729	<b>38,729</b>	2
March			43,181	<b>43,181</b>	3
April			40,039	<b>40,039</b>	4
May			48,678	<b>48,678</b>	5
June			51,625	<b>51,625</b>	6
July			52,834	<b>52,834</b>	7
August			55,827	<b>55,827</b>	8
September			46,647	<b>46,647</b>	9
October			46,355	<b>46,355</b>	10
November			43,042	<b>43,042</b>	11
December			43,800	<b>43,800</b>	12
<b>Total annual pumpage</b>	<b>0</b>	<b>0</b>	<b>551,477</b>	<b>551,477</b>	
Less: Water sold				536,552	13
Volume pumped but not sold				<b>14,925</b>	14
Volume sold as a percent of volume pumped				<b>97%</b>	15
Volume used for water production, water quality and system maintenance				1,125	16
Volume related to equipment/system malfunction					17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				<b>1,125</b>	19
Volume pumped but unaccounted for				<b>13,800</b>	20
Percent of water lost				<b>3%</b>	21
If more than 25%, indicate causes:					22
If more than 25%, state what action has been taken to reduce water loss:					23
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				2,799	24
Date of maximum: 8/18/2007					25
Cause of maximum:					26
HOT WEATHER.					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				442	27
Date of minimum: 1/1/2007					28
Total KWH used for pumping for the year				843,520	29
If water is purchased: Vendor Name:					30
Point of Delivery:					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>	
NORTH MILL (1919)	#1	400	16	1,152,000	Yes	<b>1</b>
MEMORIAL (1958)	#3	420	14	1,152,000	Yes	<b>2</b>
GUY AVENUE (1985)	#4	350	20	1,292,000	Yes	<b>3</b>
WEST MAPLE (1990)	#5	382	20	1,080,000	Yes	<b>4</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	#4	1
Location	NORTH MILL STREET	MEMORIAL AVENUE	GUY AVENUE	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	JOHNSON	LAYNE	LAYNE	5
Year Installed	1974	1958	1985	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	815	800	1,200	8
Pump Motor or Standby Engine Mfr	G.E.	U.S.	G.E.	10
Year Installed	1974	1958	1985	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	100	75	125	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	#5			14
Location	WEST MAPLE			15
Purpose	P			16
Destination	D			17
Pump Manufacturer	PEERLESS			18
Year Installed	1993			19
Type	VERTICAL TURBINE			20
Actual Capacity (gpm)	800			21
Pump Motor or Standby Engine Mfr	U.S.			23
Year Installed	1990			24
Type	ELECTRIC			25
Horsepower	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	BULL HILL		1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>			<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		3
Year constructed	1974		4
Primary material (earthen, steel, concrete, other)	STEEL		5
Elevation difference in feet (See Headnote 3.)	130		6
Total capacity in gallons (actual)	300,000		7
<b>WATER TREATMENT PLANT</b>			<b>8</b>
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID		9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		10
Filters, type (gravity, pressure, other, none)	OTHER		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.1000		12
Is a corrosion control chemical used (yes, no)?	Y		13
Is water fluoridated (yes, no)?	N		14

### WATER MAINS

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

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	1.000	138	0	0	0	138	1
M	D	1.500	40	0	0	0	40	2
M	D	4.000	22,319	31	31	0	22,319	3
M	D	6.000	44,392	1,769	1,769	0	44,392	4
M	D	8.000	34,295	0	0	0	34,295	5
M	D	10.000	27,631	0	0	0	27,631	6
M	D	12.000	4,455	0	0	0	4,455	7
M	D	14.000	351	0	0	0	351	8
<b>Total Within Municipality</b>			<b>133,621</b>	<b>1,800</b>	<b>1,800</b>	<b>0</b>	<b>133,621</b>	
<b>Total Utility</b>			<b>133,621</b>	<b>1,800</b>	<b>1,800</b>	<b>0</b>	<b>133,621</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	804	0	0	0	804	18	1
M	1.000	460	34	33	0	461	4	2
M	1.250	19	0	0	0	19		3
M	1.500	20	0	0	0	20		4
M	2.000	28	0	0	0	28		5
M	3.000	5	0	0	0	5		6
M	4.000	19	0	0	0	19		7
M	6.000	12	0	0	0	12		8
M	10.000	1	0	0	0	1		9
<b>Total Utility</b>		<b>1,368</b>	<b>34</b>	<b>33</b>	<b>0</b>	<b>1,369</b>	<b>22</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	1,303	32	42	0	1,293	0	1
0.750	0	0	0	0	0	0	2
1.000	36	4	2	0	38	0	3
1.250	3	0	0	0	3	0	4
1.500	24	3	0	0	27	0	5
2.000	27	0	0	0	27	4	6
3.000	15	0	0	0	15	1	7
4.000	1	0	0	0	1	0	8
6.000	6	0	0	0	6	4	9
<b>Total:</b>	<b>1,415</b>	<b>39</b>	<b>44</b>	<b>0</b>	<b>1,410</b>	<b>9</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	1,062	134	0	9	0	88	1,293	1
0.750	0	0	0	0	0	0	0	2
1.000	4	20	0	5	0	9	38	3
1.250	0	2	0	1	0	0	3	4
1.500	0	17	1	1	0	8	27	5
2.000	0	16	0	9	0	2	27	6
3.000	0	4	2	5	0	4	15	7
4.000	0	0	0	1	0	0	1	8
6.000	0	0	0	2	0	4	6	9
<b>Total:</b>	<b>1,066</b>	<b>193</b>	<b>3</b>	<b>33</b>	<b>0</b>	<b>115</b>	<b>1,410</b>	

### HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
<b>Fire Hydrants</b>						
Outside of Municipality	0				0	1
Within Municipality	196	7	5		198	2
<b>Total Fire Hydrants</b>	<b>196</b>	<b>7</b>	<b>5</b>	<b>0</b>	<b>198</b>	
<b>Flushing Hydrants</b>						
	0				0	3
<b>Total Flushing Hydrants</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

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

Number of hydrants operated during year:	198
Number of distribution system valves end of year:	646
Number of distribution valves operated during year:	646

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## WATER OPERATING SECTION FOOTNOTES

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### Other Operating Revenues (Water) (Page W-04)

Please explain amounts in Account 474 in excess of \$5,000, including like items grouped. Please provide, for example, a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

The water utility obtained a contract from a cell phone company to place an antenna on the water tower. Rent of the tower totaled \$10,051 in 2007 as reflected in account # 474.

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

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

Maintenance of pumping plant decreased because of well # 5 maintenance in 2006 totaling \$33,502.

Fuel or Power (a/c # 622) increased because of the increased cost of purchased power.

Maintenance of services increased because of more service repairs in 2007.

---

### Water Mains (Page W-17)

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

The utility paid for the main installed during 2007.

---

### Water Services (Page W-18)

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

The utility paid for the services installed during 2007.

---

### Meters (Page W-19)

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

The utility will replace meters instead of testing because of cost. The utility does have schedule to replace meters as required.

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

Yes.

---

**ELECTRIC OPERATING REVENUES & EXPENSES**

Particulars (a)	This Year (b)	Last Year (c)	
<b>Operating Revenues</b>			
<b>Sales of Electricity</b>			
Sales of Electricity (440-448)	5,578,046	4,710,541	1
<b>Total Sales of Electricity</b>	<b>5,578,046</b>	<b>4,710,541</b>	
<b>Other Operating Revenues</b>			
Forfeited Discounts (450)	9,529	8,505	2
Miscellaneous Service Revenues (451)	1,720	1,617	3
Sales of Water and Water Power (453)	0	0	4
Rent from Electric Property (454)	7,278	2,873	5
Interdepartmental Rents (455)	4,292	3,718	6
Other Electric Revenues (456)	1,865	1,022	7
Amortization of Construction Grants (457)	0	0	8
<b>Total Other Operating Revenues</b>	<b>24,684</b>	<b>17,735</b>	
<b>Total Operating Revenues</b>	<b>5,602,730</b>	<b>4,728,276</b>	
<b>Operation and Maintenance Expenses</b>			
Power Production Expenses (500-546)	4,519,215	3,707,729	9
Transmission Expenses (550-553)	0	0	10
Distribution Expenses (560-576)	117,360	118,661	11
Customer Accounts Expenses (901-904)	51,392	50,377	12
Sales Expenses (910)	0	0	13
Administrative and General Expenses (920-935)	314,397	308,381	14
<b>Total Operation and Maintenance Expenses</b>	<b>5,002,364</b>	<b>4,185,148</b>	
<b>Other Expenses</b>			
Depreciation Expense (403)	234,292	224,815	15
Amortization Expense (404-407)		0	16
Taxes (408)	169,138	153,786	17
<b>Total Other Expenses</b>	<b>403,430</b>	<b>378,601</b>	
<b>Total Operating Expenses</b>	<b>5,405,794</b>	<b>4,563,749</b>	
<b>NET OPERATING INCOME</b>	<b>196,936</b>	<b>164,527</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	9,529	1
<b>Other (specify):</b>		
NONE		2
<b>Total Forfeited Discounts (450)</b>	<b>9,529</b>	
<b>Miscellaneous Service Revenues (451):</b>		
RECONNECTION CHARGES	1,720	3
<b>Total Miscellaneous Service Revenues (451)</b>	<b>1,720</b>	
<b>Sales of Water and Water Power (453):</b>		
NONE		4
<b>Total Sales of Water and Water Power (453)</b>	<b>0</b>	
<b>Rent from Electric Property (454):</b>		
POLE CONTACTS	2,873	5
MACHINERY RENT	4,405	6
<b>Total Rent from Electric Property (454)</b>	<b>7,278</b>	
<b>Interdepartmental Rents (455):</b>		
COMPUTER RENTAL TO OTHER DEPARTMENTS	4,292	7
<b>Total Interdepartmental Rents (455)</b>	<b>4,292</b>	
<b>Other Electric Revenues (456):</b>		
RETAINED SALES TAX	665	8
MARK-UP ON SALE OF INVENTORY	865	9
NSF CHECK CHARGES	335	10
<b>Total Other Electric Revenues (456)</b>	<b>1,865</b>	
<b>Amortization of Construction Grants (457):</b>		
NONE		11
<b>Total Amortization of Construction Grants (457)</b>	<b>0</b>	

**ELECTRIC OPERATION & MAINTENANCE EXPENSES**

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

Particulars (a)	This Year (b)	Last Year (c)	
<b>POWER PRODUCTION EXPENSES</b>			
<b>STEAM POWER GENERATION EXPENSES</b>			
Operation Supervision and Labor (500)		0	1
Fuel (501)		0	2
Operation Supplies and Expenses (502)		0	3
Steam from Other Sources (503)		0	4
Steam Transferred -- Credit (504)		0	5
Maintenance of Steam Production Plant (506)		0	6
<b>Total Steam Power Generation Expenses</b>	<b>0</b>	<b>0</b>	
<b>HYDRAULIC POWER GENERATION EXPENSES</b>			
Operation Supervision and Labor (530)		0	7
Water for Power (531)		0	8
Operation Supplies and Expenses (532)		0	9
Maintenance of Hydraulic Production Plant (535)	14,421	11,300	10
<b>Total Hydraulic Power Generation Expenses</b>	<b>14,421</b>	<b>11,300</b>	
<b>OTHER POWER GENERATION EXPENSES</b>			
Operation Supervision and Labor (538)	2,434	1,913	11
Fuel (539)	40,295	15,020	12
Operation Supplies and Expenses (540)		0	13
Maintenance of Other Power Production Plant (543)	5,748	5,656	14
<b>Total Other Power Generation Expenses</b>	<b>48,477</b>	<b>22,589</b>	
<b>OTHER POWER SUPPLY EXPENSES</b>			
Purchased Power (545)	4,456,317	3,673,840	15
Other Expenses (546)		0	16
<b>Total Other Power Supply Expenses</b>	<b>4,456,317</b>	<b>3,673,840</b>	
<b>Total Power Production Expenses</b>	<b>4,519,215</b>	<b>3,707,729</b>	
<b>TRANSMISSION EXPENSES</b>			
Operation Supervision and Labor (550)		0	17
Operation Supplies and Expenses (551)		0	18

**ELECTRIC OPERATION & MAINTENANCE EXPENSES**

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

Particulars (a)	This Year (b)	Last Year (c)	
<b>TRANSMISSION EXPENSES</b>			
Maintenance of Transmission Plant (553)		0	19
<b>Total Transmission Expenses</b>	<b>0</b>	<b>0</b>	
<b>DISTRIBUTION EXPENSES</b>			
Operation Supervision Expenses (560)		0	20
Line and Station Labor (561)	45,639	46,083	21
Line and Station Supplies and Expenses (562)	2,203	2,238	22
Street Lighting and Signal System Expenses (565)		0	23
Meter Expenses (566)	2,663	4,051	24
Customer Installations Expenses (567)		0	25
Miscellaneous Distribution Expenses (569)	11,104	11,070	26
Maintenance of Structures and Equipment (571)		0	27
Maintenance of Lines (572)	28,612	28,893	28
Maintenance of Line Transformers (573)	2,144	1,742	29
Maintenance of Street Lighting and Signal Systems (574)	12,569	8,572	30
Maintenance of Meters (575)		0	31
Maintenance of Miscellaneous Distribution Plant (576)	12,426	16,012	32
<b>Total Distribution Expenses</b>	<b>117,360</b>	<b>118,661</b>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>			
Meter Reading Labor (901)	5,191	5,761	33
Accounting and Collecting Labor (902)	46,201	44,616	34
Supplies and Expenses (903)		0	35
Uncollectible Accounts (904)		0	36
<b>Total Customer Accounts Expenses</b>	<b>51,392</b>	<b>50,377</b>	
<b>SALES EXPENSES</b>			
Sales Expenses (910)		0	37
<b>Total Sales Expenses</b>	<b>0</b>	<b>0</b>	

**ELECTRIC OPERATION & MAINTENANCE EXPENSES**

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

Particulars (a)	This Year (b)	Last Year (c)	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>			
Administrative and General Salaries (920)	75,047	71,161	<b>38</b>
Office Supplies and Expenses (921)	15,282	17,464	<b>39</b>
Administrative Expenses Transferred -- Credit (922)		0	<b>40</b>
Outside Services Employed (923)	24,234	21,955	<b>41</b>
Property Insurance (924)	11,586	11,505	<b>42</b>
Injuries and Damages (925)	6,525	7,234	<b>43</b>
Employee Pensions and Benefits (926)	144,219	140,585	<b>44</b>
Regulatory Commission Expenses (928)		4,373	<b>45</b>
Miscellaneous General Expenses (930)	16,387	15,411	<b>46</b>
Transportation Expenses (933)	5,408	5,509	<b>47</b>
Maintenance of General Plant (935)	15,709	13,184	<b>48</b>
<b>Total Administrative and General Expenses</b>	<b>314,397</b>	<b>308,381</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>5,002,364</b>	<b>4,185,148</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		142,586	126,814	1
Social Security		20,422	21,649	2
Wisconsin Gross Receipts Tax		958	1,030	3
PSC Remainder Assessment		5,172	4,293	4
Other (specify): NONE			0	5
<b>Total tax expense</b>		<b>169,138</b>	<b>153,786</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			Barron				1
<b>SUMMARY OF TAX RATES</b>							
State tax rate	mills		0.210964				2
County tax rate	mills		5.018210				3
Local tax rate	mills		11.430874				4
School tax rate	mills		13.399236				5
Voc. school tax rate	mills		1.207220				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>31.266504</b>				9
Less: state credit	mills		2.101165				10
<b>Net tax rate</b>	mills		<b>29.165339</b>				11
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							
Local Tax Rate	mills		11.430874				12
Combined School Tax Rate	mills		14.606456				13
Other Tax Rate - Local	mills		0.000000				14
<b>Total Local &amp; School Tax</b>	mills		<b>26.037330</b>				15
<b>Total Tax Rate</b>	mills		<b>31.266504</b>				16
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.832755</b>				17
<b>Total tax net of state credit</b>	mills		<b>29.165339</b>				18
<b>Net Local and School Tax Rate</b>	mills		<b>24.287575</b>				19
Utility Plant, Jan. 1	\$	7,166,474	7,166,474				20
Materials & Supplies	\$	131,511	131,511				21
<b>Subtotal</b>	\$	<b>7,297,985</b>	<b>7,297,985</b>				22
Less: Plant Outside Limits	\$	0	0				23
<b>Taxable Assets</b>	\$	<b>7,297,985</b>	<b>7,297,985</b>				24
Assessment Ratio	dec.		0.804434				25
<b>Assessed Value</b>	\$	<b>5,870,747</b>	<b>5,870,747</b>				26
<b>Net Local &amp; School Rate</b>	mills		<b>24.287575</b>				27
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>142,586</b>	<b>142,586</b>				28
Tax Equivalent per 1994 PSC Report	\$	81,653					29
Any lower tax equivalent as authorized by municipality (see note 5)	\$						30
<b>Tax equiv. for current year (see note 5)</b>	\$	<b>142,586</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 \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>STEAM PRODUCTION PLANT</b>			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Boiler Plant Equipment (312)	0		6
Engines and Engine Driven Generators (313)	0		7
Turbogenerator Units (314)	0		8
Accessory Electric Equipment (315)	0		9
Miscellaneous Power Plant Equipment (316)	0		10
<b>Total Steam Production Plant</b>	<b>0</b>	<b>0</b>	
<b>HYDRAULIC PRODUCTION PLANT</b>			
Land and Land Rights (330)	0		11
Structures and Improvements (331)	0		12
Reservoirs, Dams and Waterways (332)	356,813		13
Water Wheels, Turbines and Generators (333)	63,669		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>420,482</b>	<b>0</b>	
<b>OTHER PRODUCTION PLANT</b>			
Land and Land Rights (340)	3,787		18
Structures and Improvements (341)	295,244		19
Fuel Holders, Producers and Accessories (342)	21,596		20
Prime Movers (343)	1,205,888		21
Generators (344)	76,000		22
Accessory Electric Equipment (345)	117,900		23
Miscellaneous Power Plant Equipment (346)	3,809		24
<b>Total Other Production Plant</b>	<b>1,724,224</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)			356,813 13
Water Wheels, Turbines and Generators (333)			63,669 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>420,482</b>
<b>OTHER PRODUCTION PLANT</b>			
Land and Land Rights (340)			3,787 18
Structures and Improvements (341)			295,244 19
Fuel Holders, Producers and Accessories (342)			21,596 20
Prime Movers (343)			1,205,888 21
Generators (344)			76,000 22
Accessory Electric Equipment (345)			117,900 23
Miscellaneous Power Plant Equipment (346)			3,809 24
<b>Total Other Production Plant</b>	<b>0</b>	<b>0</b>	<b>1,724,224</b>

## ELECTRIC UTILITY PLANT IN SERVICE

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

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3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION PLANT</b>			
Land and Land Rights (350)	0		25
Structures and Improvements (352)	0		26
Station Equipment (353)	158,157		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>158,157</b>	<b>0</b>	
<b>DISTRIBUTION PLANT</b>			
Land and Land Rights (360)	835		34
Structures and Improvements (361)	1,259		35
Station Equipment (362)	1,322,006		36
Storage Battery Equipment (363)	0		37
Poles, Towers and Fixtures (364)	100,069	12,427	38
Overhead Conductors and Devices (365)	106,369	3,600	39
Underground Conduit (366)	10,362		40
Underground Conductors and Devices (367)	1,136,346	145,273	41
Line Transformers (368)	546,011	22,019	42
Services (369)	194,890	12,736	43
Meters (370)	156,874	2,230	44
Installations on Customers' Premises (371)	492		45
Leased Property on Customers' Premises (372)	6,012		46
Street Lighting and Signal Systems (373)	181,167	24,053	47
<b>Total Distribution Plant</b>	<b>3,762,692</b>	<b>222,338</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	0		48
Structures and Improvements (390)	60,838		49
Office Furniture and Equipment (391)	17,929		50
Computer Equipment (391.1)	42,726	4,727	51
Transportation Equipment (392)	132,129		52
Stores Equipment (393)	0		53
Tools, Shop and Garage Equipment (394)	20,642	269	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)			158,157 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>158,157</b>
<b>DISTRIBUTION PLANT</b>			
Land and Land Rights (360)			835 34
Structures and Improvements (361)			1,259 35
Station Equipment (362)			1,322,006 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)	1,251		111,245 38
Overhead Conductors and Devices (365)	1,015		108,954 39
Underground Conduit (366)			10,362 40
Underground Conductors and Devices (367)	15,628		1,265,991 41
Line Transformers (368)	1,125		566,905 42
Services (369)	816		206,810 43
Meters (370)	424		158,680 44
Installations on Customers' Premises (371)			492 45
Leased Property on Customers' Premises (372)			6,012 46
Street Lighting and Signal Systems (373)	145		205,075 47
<b>Total Distribution Plant</b>	<b>20,404</b>	<b>0</b>	<b>3,964,626</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			0 48
Structures and Improvements (390)			60,838 49
Office Furniture and Equipment (391)			17,929 50
Computer Equipment (391.1)			47,453 51
Transportation Equipment (392)	10,088		122,041 52
Stores Equipment (393)			0 53
Tools, Shop and Garage Equipment (394)			20,911 54

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

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2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>GENERAL PLANT</b>			
Laboratory Equipment (395)	13,105		55
Power Operated Equipment (396)	197,997		56
Communication Equipment (397)	11,177		57
Miscellaneous Equipment (398)	8,318		58
Other Tangible Property (399)	0		59
<b>Total General Plant</b>	<b>504,861</b>	<b>4,996</b>	
<b>Total utility plant in service directly assignable</b>	<b>6,570,416</b>	<b>227,334</b>	
Common Utility Plant Allocated to Electric Department	0		60
<b>Total utility plant in service</b>	<b>6,570,416</b>	<b>227,334</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)			13,105 55
Power Operated Equipment (396)			197,997 56
Communication Equipment (397)			11,177 57
Miscellaneous Equipment (398)			8,318 58
Other Tangible Property (399)			0 59
<b>Total General Plant</b>	<b>10,088</b>	<b>0</b>	<b>499,769</b>
<b>Total utility plant in service directly assignable</b>	<b>30,492</b>	<b>0</b>	<b>6,767,258</b>
Common Utility Plant Allocated to Electric Department			0 60
<b>Total utility plant in service</b>	<b>30,492</b>	<b>0</b>	<b>6,767,258</b>

## ELECTRIC UTILITY PLANT IN SERVICE

### --Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>STEAM PRODUCTION PLANT</b>			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Boiler Plant Equipment (312)	0		6
Engines and Engine Driven Generators (313)	0		7
Turbogenerator Units (314)	0		8
Accessory Electric Equipment (315)	0		9
Miscellaneous Power Plant Equipment (316)	0		10
<b>Total Steam Production Plant</b>	<b>0</b>	<b>0</b>	
<b>HYDRAULIC PRODUCTION PLANT</b>			
Land and Land Rights (330)	0		11
Structures and Improvements (331)	0		12
Reservoirs, Dams and Waterways (332)	200,000		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>200,000</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)			200,000 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>200,000</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 \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION PLANT</b>			
Land and Land Rights (350)	0		25
Structures and Improvements (352)	0		26
Station Equipment (353)	17,937		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>17,937</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)	40,071		38
Overhead Conductors and Devices (365)	12,847	1,278	39
Underground Conduit (366)	0		40
Underground Conductors and Devices (367)	162,340	5,834	41
Line Transformers (368)	9,442	4,864	42
Services (369)	146,754	153	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)	6,667		47
<b>Total Distribution Plant</b>	<b>378,121</b>	<b>12,129</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	0		48
Structures and Improvements (390)	0		49
Office Furniture and Equipment (391)	0		50
Computer Equipment (391.1)	0		51
Transportation Equipment (392)	0		52
Stores Equipment (393)	0		53
Tools, Shop and Garage Equipment (394)	0		54

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TRANSMISSION PLANT</b>			
Land and Land Rights (350)			0 25
Structures and Improvements (352)			0 26
Station Equipment (353)			17,937 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>17,937</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)			40,071 38
Overhead Conductors and Devices (365)			14,125 39
Underground Conduit (366)			0 40
Underground Conductors and Devices (367)			168,174 41
Line Transformers (368)			14,306 42
Services (369)			146,907 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)			6,667 47
<b>Total Distribution Plant</b>	<b>0</b>	<b>0</b>	<b>390,250</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			0 48
Structures and Improvements (390)			0 49
Office Furniture and Equipment (391)			0 50
Computer Equipment (391.1)			0 51
Transportation Equipment (392)			0 52
Stores Equipment (393)			0 53
Tools, Shop and Garage Equipment (394)			0 54

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>GENERAL PLANT</b>			
Laboratory Equipment (395)	0		55
Power Operated Equipment (396)	0		56
Communication Equipment (397)	0		57
Miscellaneous Equipment (398)	0		58
Other Tangible Property (399)	0		59
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>596,058</b>	<b>12,129</b>	
Common Utility Plant Allocated to Electric Department	0		60
<b>Total utility plant in service</b>	<b>596,058</b>	<b>12,129</b>	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>GENERAL PLANT</b>			
Laboratory Equipment (395)			0 55
Power Operated Equipment (396)			0 56
Communication Equipment (397)			0 57
Miscellaneous Equipment (398)			0 58
Other Tangible Property (399)			0 59
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total utility plant in service directly assignable</b>	<b>0</b>	<b>0</b>	<b>608,187</b>
Common Utility Plant Allocated to Electric Department			0 60
<b>Total utility plant in service</b>	<b>0</b>	<b>0</b>	<b>608,187</b>

**TRANSMISSION AND DISTRIBUTION LINES**

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

### 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>
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>
Customers served at other than rural rates:	10
Farm	11
Nonfarm	18
<b>Total</b>	<b>18</b>
<b>Total customers on rural lines at end of year</b>	<b>18</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	13,189	Tuesday	01/16/2007	10:59	7,153	1
February	02	13,532	Friday	02/02/2007	10:44	7,602	2
March	03	12,892	Thursday	03/08/2007	12:00	6,461	3
April	04	12,138	Wednesday	03/21/2007	10:29	6,757	4
May	05	13,296	Monday	05/14/2007	12:14	6,297	5
June	06	14,344	Friday	06/15/2007	11:59	7,171	6
July	07	14,816	Tuesday	06/26/2007	01:44	7,059	7
August	08	15,177	Thursday	07/26/2007	01:59	7,335	8
September	09	14,876	Wednesday	09/05/2007	02:44	7,106	9
October	10	13,383	Monday	09/24/2007	11:44	6,670	10
November	11	12,458	Wednesday	11/14/2007	05:29	6,830	11
December	12	13,386	Thursday	12/06/2007	05:14	7,329	12
<b>Total</b>		<b>163,487</b>				<b>83,770</b>	

**System Name**

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

Type of Reading	Supplier
15 minutes integrated	XCEL ENERGY

**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	210	3
Internal Combustion Turbine		4
Internal Combustion Reciprocating	243	5
Non-Conventional (wind, photovoltaic, etc.)		6
<b>Total Generation</b>	<b>453</b>	<b>7</b>
Purchases	83,770	8
Interchanges:		9
In (gross)		9
Out (gross)		10
Net	0	11
Transmission for/by others (wheeling):		12
Received		12
Delivered		13
Net	0	14
<b>Total Source of Energy</b>	<b>84,223</b>	<b>15</b>
<b>Disposition of Energy</b>		
Sales to Ultimate Consumers (including interdepartmental sales)	82,140	18
Sales For Resale		19
<b>Energy Used by the Company (excluding station use):</b>		
Electric Utility	331	21
Common (office, shops, garages, etc. serving 2 or more util. depts.)		22
<b>Total Used by Company</b>	<b>331</b>	<b>23</b>
<b>Total Sold and Used</b>	<b>82,471</b>	<b>24</b>
<b>Energy Losses:</b>		
Transmission Losses (if applicable)		26
Distribution Losses	1,752	27
<b>Total Energy Losses</b>	<b>1,752</b>	<b>28</b>
<b>Loss Percentage (% Total Energy Losses of Total Source of Energy)</b>	<b>2.0802%</b>	<b>29</b>
<b>Total Disposition of Energy</b>	<b>84,223</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	RG-1	1,456	14,106	1
<b>Total Sales for Residential Sales</b>		<b>1,456</b>	<b>14,106</b>	
<b>Commercial &amp; Industrial</b>				
SMALL POWER	CP-1	34	5,945	2
LARGE POWER	CP-2	9	10,398	3
INDUSTRIAL POWER	CP-3	1	41,305	4
GENERAL SERVICE	GS-1	316	10,156	5
<b>Total Sales for Commercial &amp; Industrial</b>		<b>360</b>	<b>67,804</b>	
<b>Public Street &amp; Highway Lighting</b>				
STREET LIGHTING	GS-1		230	6
<b>Total Sales for Public Street &amp; Highway Lighting</b>		<b>0</b>	<b>230</b>	
<b>Sales for Resale</b>				
NONE				7
<b>Total Sales for Sales for Resale</b>		<b>0</b>	<b>0</b>	
<b>TOTAL SALES FOR ELECTRICITY</b>		<b>1,816</b>	<b>82,140</b>	

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

<b>Demand kW (e)</b>	<b>Customer or Distribution kW (f)</b>	<b>Tariff Revenues (g)</b>	<b>PCAC Revenues (h)</b>	<b>Total Revenues (g)+(h)</b>	
		1,047,537	121,056	<b>1,168,593</b>	<b>1</b>
<b>0</b>	<b>0</b>	<b>1,047,537</b>	<b>121,056</b>	<b>1,168,593</b>	
		483,365	51,332	<b>534,697</b>	<b>2</b>
		603,416	88,641	<b>692,057</b>	<b>3</b>
		2,013,026	425,586	<b>2,438,612</b>	<b>4</b>
		604,667	87,459	<b>692,126</b>	<b>5</b>
<b>0</b>	<b>0</b>	<b>3,704,474</b>	<b>653,018</b>	<b>4,357,492</b>	
		50,039	1,922	<b>51,961</b>	<b>6</b>
<b>0</b>	<b>0</b>	<b>50,039</b>	<b>1,922</b>	<b>51,961</b>	
				<b>0</b>	<b>7</b>
<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>0</b>	<b>0</b>	<b>4,802,050</b>	<b>775,996</b>	<b>5,578,046</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	Northern States Powe				1
Point of Delivery	BARRON				2
Type of Power Purchased (firm, dump, etc.)	Firm				3
Voltage at Which Delivered	69,000				4
Point of Metering	Substation				5
Total of 12 Monthly Maximum Demands -- kW	163,487				6
Average load factor	<b>70.1920%</b>				7
Total Cost of Purchased Power	4,456,317				8
Average cost per kWh	<b>0.0532</b>				9
On-Peak Hours (if applicable)	9:00-:9:00				10
Monthly purchases --- kWh (000):	<b>On-peak</b>	<b>Off-peak</b>	<b>On-peak</b>	<b>Off-peak</b>	11
January	2,880	4,273			12
February	3,220	4,383			13
March	2,792	3,669			14
April	2,885	3,873			15
May	2,721	3,577			16
June	3,214	3,956			17
July	3,103	3,956			18
August	3,154	4,181			19
September	3,179	3,927			20
October	2,874	3,796			21
November	2,986	3,843			22
December	3,105	4,224			23
<b>Total kWh (000)</b>	<b>36,113</b>	<b>47,658</b>			24
					25
					26
					27
	(d)		(e)		28
Name of Vendor					29
Point of Delivery					30
Voltage at Which Delivered					31
Point of Metering					32
Type of Power Purchased (firm, dump, etc.)					33
Total of 12 Monthly Maximum Demands -- kW					34
Average load factor					35
Total Cost of Purchased Power					36
Average cost per kWh					37
On-Peak Hours (if applicable)					38
Monthly purchases --- kWh (000):	<b>On-peak</b>	<b>Off-peak</b>	<b>On-peak</b>	<b>Off-peak</b>	39
January					40
February					41
March					42
April					43
May					44
June					45
July					46
August					47
September					48
October					49
November					50
December					51
<b>Total kWh (000)</b>					52

### PRODUCTION STATISTICS TOTALS

Particulars (a)	Total (b)	Total (b)
Name of Plant	██████████	1
Unit Identification	██████████	2
Type of Generation	██████████	3
kWh Net Generation (000)	475	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>	0	16
Monthly Net Generation --- kWh (000):		
January		17
February	1	18
March	45	19
April	28	20
May	21	21
June	52	22
July	109	23
August	140	24
September	16	25
October	30	26
November	20	27
December	13	28
<b>Total kWh (000)</b>	475	29
Gas Consumed--Therms	0	30
Average Cost per Therm Burned (\$)	0.0000	31
Fuel Oil Consumed Barrels (42 gal.)	0	32
Average Cost per Barrel of Oil Burned (\$)		33
Specific Gravity		34
Average BTU per Gallon		35
Lubricating Oil Consumed--Gallons	0	36
Average Cost per Gallon (\$)		37
kWh Net Generation per Gallon of Fuel Oil		38
kWh Net Generation per Gallon of Lubr. Oil		39
Does plant produce steam for heating or other purposes in addition to elec. generation?	██████████	40
Coal consumed--tons (2,000 lbs.)	0	42
Average Cost per Ton (\$)		43
Kind of Coal Used		44
Average BTU per Pound		45
Water Evaporated--Thousands of Pounds	0	46
Is Water Evaporated, Metered or Estimated?	██████████	47
Lbs. of Steam per Lb. of Coal or Equivalent Fuel		48
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.		49
Based on Total Coal Used at Plant		50
Based on Coal Used Solely in Electric Generation		51
Average BTU per kWh Net Generation		52
Total Cost of Fuel (Oil and/or Coal)		53
per kWh Net Generation (\$)		54

### PRODUCTION STATISTICS

Particulars (a)	Plant (b)	Plant (c)	Plant (d)	Plant (e)		
Name of Plant	#1	#1	#1	#1	#1	1
Unit Identification	9	4	3	1	1	2
Type of Generation	RECIP	RECIP	RECIP	RECIP	RECIP	3
kWh Net Generation (000)	60	34	35	36	36	4
Is Generation Metered or Estimated?	M	M	M	M	M	5
Is Exciter & Station Use Metered or Estimated?	M	M	M	M	M	6
60-Minute Maximum Demand--kW (est. if not meas.)						7
Date and Hour of Such Maximum Demand						8
<b>Load Factor</b>						9
Maximum Net Generation in Any One Day						10
Date of Such Maximum						11
Number of Hours Generators Operated						12
Maximum Continuous or Dependable Capacity--kW						13
Is Plant Owned or Leased?	O	O	O	O	O	14
Total Production Expenses						15
<b>Cost per kWh of Net Generation (\$)</b>	<b>0.0000</b>	<b>0.0000</b>	<b>0.0000</b>	<b>0.0000</b>	<b>0.0000</b>	16
Monthly Net Generation --- kWh (000):						17
January						18
February						19
March	2	1	1	1	1	20
April						21
May						22
June	8	4	5	5	5	23
July	21	12	12	13	13	24
August	29	17	17	17	17	25
September						26
October						27
November						28
December						29
<b>Total kWh (000)</b>	<b>60</b>	<b>34</b>	<b>35</b>	<b>36</b>	<b>36</b>	30
Gas Consumed--Therms						31
Average Cost per Therm Burned (\$)						32
Fuel Oil Consumed Barrels (42 gal.)						33
Average Cost per Barrel of Oil Burned (\$)						34
Specific Gravity						35
Average BTU per Gallon						36
Lubricating Oil Consumed--Gallons						37
Average Cost per Gallon (\$)						38
kWh Net Generation per Gallon of Fuel Oil						39
kWh Net Generation per Gallon of Lubr. Oil						40
Does plant produce steam for heating or other purposes in addition to elec. generation?						41
Coal consumed--tons (2,000 lbs.)						42
Average Cost per Ton (\$)						43
Kind of Coal Used						44
Average BTU per Pound						45
Water Evaporated--Thousands of Pounds						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)	
Name of Plant	#7	#8	HYDRO	NONE	1
Unit Identification	7	8	2A	2	2
Type of Generation	RECIP	RECIP	HYDRO	RECIP	3
kWh Net Generation (000)	5	60	210	35	4
Is Generation Metered or Estimated?	M	M	M	M	5
Is Exciter & Station Use Metered or Estimated?	M		M	M	6
60-Minute Maximum Demand--kW (est. if not meas.)					7
Date and Hour of Such Maximum Demand					8
<b>Load Factor</b>					9
Maximum Net Generation in Any One Day					10
Date of Such Maximum					11
Number of Hours Generators Operated					12
Maximum Continuous or Dependable Capacity--kW					13
Is Plant Owned or Leased?				O	14
Total Production Expenses					15
<b>Cost per kWh of Net Generation (\$)</b>	<b>0.0000</b>	<b>0.0000</b>	<b>0.0000</b>	<b>0.0000</b>	16
Monthly Net Generation --- kWh (000):					
January				0	17
February			1	0	18
March	1	2	36	1	19
April			28		20
May			21		21
June	2	8	15	5	22
July	2	21	16	12	23
August		29	14	17	24
September			16		25
October			30		26
November			20		27
December			13		28
<b>Total kWh (000)</b>	<b>5</b>	<b>60</b>	<b>210</b>	<b>35</b>	29
Gas Consumed--Therms					30
Average Cost per Therm Burned (\$)					31
Fuel Oil Consumed Barrels (42 gal.)					32
Average Cost per Barrel of Oil Burned (\$)					33
Specific Gravity					34
Average BTU per Gallon					35
Lubricating Oil Consumed--Gallons					36
Average Cost per Gallon (\$)					37
kWh Net Generation per Gallon of Fuel Oil					38
kWh Net Generation per Gallon of Lubr. Oil					39
Does plant produce steam for heating or other purposes in addition to elec. generation?					40
Coal consumed--tons (2,000 lbs.)					42
Average Cost per Ton (\$)					43
Kind of Coal Used					44
Average BTU per Pound					45
Water Evaporated--Thousands of Pounds					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

### 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)	1
NONE								1
<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)	7
#1	1	1998	RECIP.	Cummins	1,800	1,620	1
#2	2	1998	RECIP.	Cummins	1,800	1,620	2
#3	3	1998	RECIP.	Cummins	1,800	1,620	3
#4	4	1998	RECIP.	Cummins	1,800	1,620	4
#7	7	1944	RECIP.	FAIRBANKS-MORSE	300	1,400	5
#8	8	1954	RECIP.	FAIRBANKS-MORSE	720	1,920	6
#9	9	1960	RECIP.	FAIRBANKS-MORSE	720	2,880	7
<b>Total</b>						<b>12,680</b>	

### STEAM PRODUCTION PLANTS (cont.)

3. Under column (j), report tandem-compound (TC); cross-compound (CC); single casing (SC); topping unit (T); noncondensing (NC); and reciprocating (R). Show back pressure.
4. In column (q), report actual load in kW which the plant will carry over an indefinite period as determined by experience or accredited capability tests.

<b>Turbine-Generators</b>										
Year Installed (i)	Type (j)	RPM (k)	Voltage (kV) (l)	kWh Generated by Each Unit During Yr. (000's)		Rated Unit Capacity		Total Rated Plant Capacity (kW) (p)	Total Maximum Continuous Capacity (kW) (q)	
				(m)	(n)	kVA (o)				
<b>Total</b>				<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1</b>

### INTERNAL COMBUSTION GENERATION PLANTS (cont.)

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

<b>Generators</b>								
Year Installed (h)	Voltage (kV) (i)	kWh Generated by Each Unit Generator During Yr. (000's)		Rated Unit Capacity		Total Rated Plant Capacity (kW) (m)	Total Maximum Continuous Plant Capacity (kW) (n)	
		(j)	(k)	kVA (l)				
1998	1	35	1,167	1,459	1,175	1,175	1,175	<b>1</b>
1998	1	36	1,167	1,459	1,175	1,175	1,175	<b>2</b>
1998	1	35	1,167	1,459	1,175	1,175	1,175	<b>3</b>
1998	1	34	1,167	1,459	1,175	1,175	1,175	<b>4</b>
1944	2	5	980	1,225	980	600	600	<b>5</b>
1954	2	36	1,360	1,360	1,360	1,200	1,200	<b>6</b>
1960	2	61	2,000	2,500	2,000	1,800	1,800	<b>7</b>
<b>Total</b>		<b>242</b>	<b>9,008</b>	<b>10,921</b>	<b>9,040</b>	<b>8,300</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				Rated HP Each Unit (h)	1
				Unit No. (e)	Year Installed (f)	RPM (g)	Rated HP Each Unit (h)		
Barron	YELLOW RIV	REMOTE	VERTIC	2	1,923	150	150	1	
							<b>Total</b>	<b>150</b>	

### 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)		
12	12	1,923	2	210	72	90	72	1
<b>Total</b>				<b>210</b>	<b>72</b>	<b>90</b>	<b>72</b>	<b>0</b>

### 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					1
	(b)	(c)	(d)	(e)	(f)	
Name of Substation	East End	Generator	Generator-	Jerome	Jerome's	1
Voltage--High Side	14	14	14	69	69	2
Voltage--Low Side	2	0	0	12	12	3
Num. Main Transformers in Operation	1	1	1	1	1	4
Total Capacity of Transformers in kVA	2,500	3,750	3,750	5,000	5,000	5
Number of Spare Transformers on Hand	0	0	0	0	0	6
15-Minute Maximum Demand in kW						7
Dt and Hr of Such Maximum Demand						8
						9
Kwh Output						10

### SUBSTATION EQUIPMENT (continued)

Particulars (g)	Utility Designation					13
	(h)	(i)	(j)	(k)	(l)	
Name of Substation	Main	Main Plant	South End	West End	West Maple	14
Voltage--High Side	69	69	14	14	14	15
Voltage--Low Side	14	14	2	2	2	16
Num. of Main Transformers in Operation	1	1	1	1	1	17
Total Capacity of Transformers in kVA	7,500	7,500	1,500	2,500	1,000	18
Number of Spare Transformers on Hand	0	0	0	0	0	19
15-Minute Maximum Demand in kW						20
Dt and Hr of Such Maximum Demand						21
						22
Kwh Output						23

### SUBSTATION EQUIPMENT (continued)

Particulars (m)	Utility Designation					27
	(n)	(o)	(p)	(q)	(r)	
Name of Substation	WI Dairy	Woodland				28
Voltage--High Side	14	14				29
Voltage--Low Side	2	2				30
Num. of Main Transformers in Operation	1	1				31
Capacity of Transformers in kVA	1,000	500				32
Number of Spare Transformers on Hand	0	0				33
15-Minute Maximum Demand in kW						34
Dt and Hr of Such Maximum Demand						35
						36
Kwh Output						37

**ELECTRIC DISTRIBUTION METERS & LINE TRANSFORMERS**

Particulars (a)	Number of Watt-Hour Meters (b)	Line Transformers		
		Number (c)	Total Cap. (kVA) (d)	
Number first of year	1,917	427	43,975	1
Acquired during year	10	7	975	2
<b>Total</b>	<b>1,927</b>	<b>434</b>	<b>44,950</b>	<b>3</b>
Retired during year	9	10	388	4
Sales, transfers or adjustments increase (decrease)				5
<b>Number end of year</b>	<b>1,918</b>	<b>424</b>	<b>44,562</b>	<b>6</b>
<b>Number end of year accounted for as follows:</b>				7
In customers' use	1,873	373	41,515	8
In utility's use				9
				10
Locked meters on customers' premises				11
In stock	45	51	3,047	12
<b>Total end of year</b>	<b>1,918</b>	<b>424</b>	<b>44,562</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>				
Mercury Vapor	175	232	186	1
Mercury Vapor	400	10	18	2
Sodium Vapor	100	79	41	3
Sodium Vapor	150	120	91	4
Sodium Vapor	250	10	12	5
<b>Total</b>		<b>451</b>	<b>348</b>	
<b>Ornamental</b>				
NONE		0		6
<b>Total</b>		<b>0</b>	<b>0</b>	
<b>Other</b>				
Mercury Vapor	175	41	33	7
Mercury Vapor	400	1	2	8
Sodium Vapor	100	4	2	9
<b>Total</b>		<b>46</b>	<b>37</b>	

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## ELECTRIC OPERATING SECTION FOOTNOTES

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

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

Fuel expense increased because the utility generated more in 2007.

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

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

The utility replaced/added lines on Memorial Drive, Guy Avenue, McDonalds/Dollar General, and the golf course.

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

If Billing Demand Units are not reported in Columns (e) or (f), please explain.

Demand KW are not available at this time.

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