



3014 (02-02-05)

ANNUAL REPORT

OF

Name: TREMPEALEAU MUNICIPAL ELECTRIC AND WATER UTILITY

Principal Office: 24455 3RD STREET
TREMPEAULEAU, WI 54661

For the Year Ended: DECEMBER 31, 2007

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

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

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: TREMPEALEAU MUNICIPAL ELECTRIC AND WATER UTILITY

Utility Address: 24455 3RD STREET
TREMPEAULEAU, WI 54661

When was utility organized? 12/31/1915

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: TRAVIS A. COOKE
Title: VILLAGE ADMINISTRATOR

Office Address:
24455 3RD STREET
TREMPEALEAU, WI 54661

Telephone: (608) 534 - 6434

Fax Number: (608) 534 - 6280

E-mail Address:

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

Name: JOHN E VIG
Title: MANAGING MEMBER

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

Telephone: (608) 637 - 2082

Fax Number: (608) 637 - 3021

E-mail Address: jackv@frontiernet.net

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

Name: KURT WOOD
Title: PRESIDENT

Office Address:
23914 3RD STREET
TREMPEALEAU, WI 54661

Telephone: (608) 534 - 6434

Fax Number:

E-mail Address:

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

IDENTIFICATION AND OWNERSHIP

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

Name: JOHN E. VIG

Title: MANAGING MEMBER

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

Telephone: (608) 637 - 2082

Fax Number: (608) 637 - 3021

E-mail Address: jackv@frontiernet.net

Date of most recent audit report:

Period covered by most recent audit: DECEMBER 31, 2007

Names and titles of utility management including manager or superintendent:

Name: KIM GANZ

Title: ELECTRIC SUPERINTENDENT

Office Address:
24455 3RD STREET
TREMPEALEAU, WI 54661

Telephone: (608) 534 - 6434

Fax Number: (608) 534 - 6280

E-mail Address:

Name: TODD LAKEY

Title: WATER SUPERINTENDENT

Office Address:
24455 3RD STREET
TREMPEALEAU, WI 54661

Telephone: (608) 534 - 6434

Fax Number: (608) 534 - 6280

E-mail Address:

Name of utility commission/committee: UTILITY COMMISSION

Names of members of utility commission/committee:

- JOAN KOELBL
 - TOM SCHERR
 - ROBERT STELLPFLUG
 - JENNIFER STEVENS
 - STACY VAN BEUZEKOM
 - CINDY WEGNER
 - KURT WOOD, PRESIDENT
-

Is sewer service rendered by the utility? YES

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:

IDENTIFICATION AND OWNERSHIP

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

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

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

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

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	1,482,798	1,276,595	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	1,258,212	993,962	2
Depreciation Expense (403)	106,209	98,868	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	62,974	53,482	5
Total Operating Expenses	1,427,395	1,146,312	
Net Operating Income	55,403	130,283	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	55,403	130,283	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	45,246	47,512	10
Miscellaneous Nonoperating Income (421)	273,008	121,734	11
Total Other Income	318,254	169,246	
Total Income	373,657	299,529	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(5,978)	(5,978)	12
Other Income Deductions (426)	19,023	15,135	13
Total Miscellaneous Income Deductions	13,045	9,157	
Income Before Interest Charges	360,612	290,372	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	50,393	38,745	14
Amortization of Debt Discount and Expense (428)	1,846	923	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
Total Interest Charges	52,239	39,668	
Net Income	308,373	250,704	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	2,051,340	1,800,636	20
Balance Transferred from Income (433)	308,373	250,704	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	2,359,713	2,051,340	

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
UTILITY OPERATING INCOME				
Operating Revenues (400):				
Derived	1,482,798		1,482,798	1
Total (Acct. 400):	1,482,798	0	1,482,798	
Operation and Maintenance Expense (401-402):				
Derived	1,258,212		1,258,212	2
Total (Acct. 401-402):	1,258,212	0	1,258,212	
Depreciation Expense (403):				
Derived	106,209		106,209	3
Total (Acct. 403):	106,209	0	106,209	
Amortization Expense (404-407):				
Derived	0		0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	62,974		62,974	5
Total (Acct. 408):	62,974	0	62,974	
Revenues from Utility Plant Leased to Others (412):				
NONE	0		0	6
Total (Acct. 412):	0	0	0	
Expenses of Utility Plant Leased to Others (413):				
NONE	0		0	7
Total (Acct. 413):	0	0	0	
TOTAL UTILITY OPERATING INCOME:	55,403	0	55,403	
OTHER INCOME				
Income from Merchandising, Jobbing and Contract Work (415-416):				
Derived	0		0	8
Total (Acct. 415-416):	0	0	0	
Income from Nonutility Operations (417):				
NONE	0		0	9
Total (Acct. 417):	0	0	0	
Nonoperating Rental Income (418):				
NONE	0		0	10
Total (Acct. 418):	0	0	0	
Interest and Dividend Income (419):				
WATER INTEREST INCOME	1,231	0	1,231	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)
OTHER INCOME			
Interest and Dividend Income (419):			
ELECTRIC INTEST INCOME	44,015	0	44,015 12
Total (Acct. 419):	45,246	0	45,246
Miscellaneous Nonoperating Income (421):			
Contributed Plant - Water	[REDACTED]	256,963	256,963 13
Contributed Plant - Electric	[REDACTED]	16,045	16,045 14
NONE	0	0	0 15
Total (Acct. 421):	0	273,008	273,008
TOTAL OTHER INCOME:	45,246	273,008	318,254

MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425):			
Regulatory Liability (253) Amortization	(5,978)	[REDACTED]	(5,978) 16
NONE	0	0	0 17
Total (Acct. 425):	(5,978)	0	(5,978)
Other Income Deductions (426):			
Depreciation Expense on Contributed Plant - Water	[REDACTED]	8,522	8,522 18
Depreciation Expense on Contributed Plant - Electric	[REDACTED]	10,501	10,501 19
NONE	0	0	0 20
Total (Acct. 426):	0	19,023	19,023
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(5,978)	19,023	13,045

INTEREST CHARGES			
Interest on Long-Term Debt (427):			
Derived	50,393	[REDACTED]	50,393 21
Total (Acct. 427):	50,393	0	50,393
Amortization of Debt Discount and Expense (428):			
AMORTIZATION OF DEBT DISCOUNT	1,846	[REDACTED]	1,846 22
Total (Acct. 428):	1,846	0	1,846
Amortization of Premium on Debt--Cr. (429):			
NONE	0	[REDACTED]	0 23
Total (Acct. 429):	0	0	0
Interest on Debt to Municipality (430):			
Derived	0	[REDACTED]	0 24
Total (Acct. 430):	0	0	0

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
INTEREST CHARGES			
Other Interest Expense (431):			
Derived	0		0 25
Total (Acct. 431):	0	0	0
Interest Charged to Construction--Cr. (432):			
NONE	0		0 26
Total (Acct. 432):	0	0	0
TOTAL INTEREST CHARGES:	52,239	0	52,239
NET INCOME:	54,388	253,985	308,373
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216):			
Derived	1,523,364	527,976	2,051,340 27
Total (Acct. 216):	1,523,364	527,976	2,051,340
Balance Transferred from Income (433):			
Derived	54,388	253,985	308,373 28
Total (Acct. 433):	54,388	253,985	308,373
Miscellaneous Credits to Surplus (434):			
NONE	0	0	0 29
Total (Acct. 434):	0	0	0
Miscellaneous Debits to Surplus--Debit (435):			
NONE	0	0	0 30
Total (Acct. 435)--Debit:	0	0	0
Appropriations of Surplus--Debit (436):			
Detail appropriations to (from) account 215			0 31
Total (Acct. 436)--Debit:	0	0	0
Appropriations of Income to Municipal Funds--Debit (439):			
NONE	0	0	0 32
Total (Acct. 439)--Debit:	0	0	0
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	1,577,752	781,961	2,359,713

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs & Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	192,051	1,290,747	0	0	1,482,798	1
Less: interdepartmental sales	0	11,326	0	0	11,326	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained	299	1,393			1,692	5
Other Increases or (Decreases) to Operating Revenues - Specify: NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	191,752	1,278,028	0	0	1,469,780	

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	48,627		48,627	1
Electric operating expenses	107,335		107,335	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts			0	8
Electric utility plant accounts	11,429		11,429	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
Total Payroll	167,391	0	167,391	

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	0.6	1
Electric	1.8	2
Gas		3
Sewer		4

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	4,455,813	3,321,579	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	1,392,747	1,274,919	2
Net Utility Plant	3,063,066	2,046,660	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Special Funds (125)	0	0	7
Total Other Property and Investments	0	0	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	359,419	560,069	8
Temporary Cash Investments (132)	290,504	927,985	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	220,131	196,966	11
Other Accounts Receivable (143)	0	808	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	4,352	3,921	14
Materials and Supplies (150)	59,967	39,380	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	934,373	1,729,129	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	34,157	36,003	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	34,157	36,003	
Total Assets and Other Debits	4,031,596	3,811,792	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	272,047	272,047	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	2,359,713	2,051,340	23
Total Proprietary Capital	2,631,760	2,323,387	
LONG-TERM DEBT			
Bonds (221)	1,120,000	1,155,000	24
Advances from Municipality (223)	0	0	25
Other Long-Term Debt (224)	0	0	26
Total Long-Term Debt	1,120,000	1,155,000	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	80,002	129,756	28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)	4,263	3,934	30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	8,325	8,547	32
Other Current and Accrued Liabilities (238)	91,599	89,543	33
Total Current and Accrued Liabilities	184,189	231,780	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	95,647	101,625	36
Total Deferred Credits	95,647	101,625	
OPERATING RESERVES			
Property Insurance Reserve (261)			37
Injuries and Damages Reserve (262)			38
Pensions and Benefits Reserve (263)			39
Miscellaneous Operating Reserves (265)			40
Total Operating Reserves	0	0	
Total Liabilities and Other Credits	4,031,596	3,811,792	

NET UTILITY PLANT

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

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
First of Year:					
Total Utility Plant - First of Year	1,303,927	0	0	2,017,652	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
Plant Accounts:					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	984,898	0	0	1,548,200	2
Utility Plant in Service - Contributed Plant (101.2)	597,951	0	0	270,268	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)	9,194			1,045,302	9
Utility Plant Acquisition Adjustments (108)					10
Other Utility Plant Adjustments (109)					11
Total Utility Plant	1,592,043	0	0	2,863,770	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (110.1)	424,648	0	0	776,926	12
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (110.2)	84,024	0	0	107,149	13
Total Accumulated Provision	508,672	0	0	884,075	
Net Utility Plant	1,083,371	0	0	1,979,695	

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

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

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

Particulars (a)	Water (b)	Electric (c)	(d)	(e)	Total (f)	
Balance first of year (110.1)	392,113	710,656			1,102,769	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	33,260	72,949			106,209	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	2,095				2,095	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage		14,439			14,439	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	35,355	87,388	0	0	122,743	16
Debits during year						17
Book cost of plant retired	2,820	20,840			23,660	18
Cost of removal		278			278	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	2,820	21,118	0	0	23,938	25
Balance end of year (110.1)	424,648	776,926	0	0	1,201,574	26
Composite Depreciation Rate?	No	No				27
If yes, what is the rate?						28

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

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

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

Particulars (a)	Water (b)	Electric (c)	(d)	(e)	Total (f)	
Balance first of year (110.1)	75,502	96,648			172,150	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (426)	8,522	10,501			19,023	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	8,522	10,501	0	0	19,023	16
Debits during year						17
Book cost of plant retired	0	0			0	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	0	0	0	0	0	25
Balance end of year (110.1)	84,024	107,149	0	0	191,173	26
Composite Depreciation Rate?	No	No				27
If yes, what is the rate?						28

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

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

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

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

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel for generation					0	0	1
Other			59,967		59,967	39,380	2
Total Electric Utility					59,967	39,380	

Account	Total End of Year	Amount Prior Year	
Electric utility total	59,967	39,380	1
Water utility		0	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
Total Materials and Supplies	59,967	39,380	

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

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

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
UNAMORTIZED DEBT DISCOUNT & EXPENSE	1,846	428	34,157	1
Total			<u><u>34,157</u></u>	
Unamortized premium on debt (251)				
NONE				2
Total			<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	272,047	1
Changes during year (explain):		
NONE		2
Balance end of year	<u><u>272,047</u></u>	

BONDS (ACCT. 221)

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
ELECTRIC MRB	03/06/2006	05/01/2015	5.00%	1,120,000	1
Total Bonds (Account 221):				1,120,000	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)
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NONE

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	21,900	2
Charged electric department expense	41,073	3
Charged sewer department expense	548	4
Other (explain):		
NONE		5
Total Accruals and other credits	63,521	
Taxes paid during year:		
County, state and local taxes	46,353	6
Social Security taxes	11,101	7
PSC Remainder Assessment	1,473	8
Other (explain):		
Wisconsin License fee	4,594	9
Total payments and other debits	63,521	
Balance end of year	0	

INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
2006 MRB	8,547	50,393	50,615	8,325	1
Subtotal	8,547	50,393	50,615	8,325	
Advances from Municipality (223)					
NONE	0			0	2
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
NONE	0			0	3
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	4
Subtotal	0	0	0	0	
Total	8,547	50,393	50,615	8,325	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
NONE		3
Total (Acct. 125):	0	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	13,657	5
Electric	206,474	6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	220,131	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
Other (specify):		
NONE		11
Total (Acct. 143):	0	
Receivables from Municipality (145):		
DUE FROM AGENCY FOR TAX ROLL ITEMS	4,352	12
Total (Acct. 145):	4,352	
Prepayments (165):		
NONE		13
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		14
Total (Acct. 182):	0	
Other Deferred Debits (183):		
NONE		15
Total (Acct. 183):	0	

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)	
Payables to Municipality (233):		
NONE		16
Total (Acct. 233):	0	
Other Deferred Credits (253):		
Regulatory Liability	95,647	17
NONE		18
Total (Acct. 253):	95,647	

RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service (101.1)	970,065	1,503,649	0	0	2,473,714	1
Materials and Supplies	0	49,673	0	0	49,673	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (110.1)	408,380	743,791	0	0	1,152,171	4
Customer Advances for Construction					0	5
Regulatory Liability	44,741	53,895	0	0	98,636	6
NONE					0	7
Average Net Rate Base	516,944	755,636	0	0	1,272,580	
Net Operating Income	(23,476)	78,879	0	0	55,403	8
Net Operating Income as a percent of						
Average Net Rate Base	-4.54%	10.44%	N/A	N/A	4.35%	

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	46,097	55,528	0	0	101,625	1
Add credits during year:						
NONE					0	2
Deduct charges:						
Miscellaneous Amortization (425)	2,712	3,266	0	0	5,978	3
Other (specify):						
NONE					0	4
Balance End of Year	43,385	52,262	0	0	95,647	

FINANCIAL SECTION FOOTNOTES

Signature Page (Page ii)

General footnotes

(Vig & Associates, LLC)

To the Village Board
Village of Trempealeau
Trempealeau, Wisconsin

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

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

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

Vig & Associates, LLC
March 28, 2008

Identification and Ownership (Page iv)

General footnotes

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

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	165,128	157,384	1
Total Sales of Water	165,128	157,384	
Other Operating Revenues			
Forfeited Discounts (470)	738	496	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)	26,185	2,820	6
Total Other Operating Revenues	26,923	3,316	
Total Operating Revenues	192,051	160,700	
Operation and Maintenance Expenses			
Source of Supply Expenses (600-605)	0	606	7
Pumping Expenses (620-625)	85,638	31,901	8
Water Treatment Expenses (630-635)	1,310	3,712	9
Transmission and Distribution Expenses (640-655)	5,684	0	10
Customer Accounts Expenses (901-904)	27,256	26,790	11
Sales Expenses (910)	0	0	12
Administrative and General Expenses (920-935)	40,478	32,666	13
Total Operation and Maintenance Expenses	160,366	95,675	
Other Operating Expenses			
Depreciation Expense (403)	33,260	32,855	14
Amortization Expense (404-407)	0	0	15
Taxes (408)	21,901	21,410	16
Total Other Operating Expenses	55,161	54,265	
Total Operating Expenses	215,527	149,940	
NET OPERATING INCOME	(23,476)	10,760	

WATER OPERATING REVENUES - SALES OF WATER

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

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	672	33,352	98,306	4
Commercial	51	9,478	12,275	5
Industrial				6
Total Metered Sales to General Customers (461)	723	42,830	110,581	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	2		47,524	8
Other Sales to Public Authorities (464)	12	1,154	7,023	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	737	43,984	165,128	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
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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)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	47,524	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify): NONE		4
Total Public Fire Protection Service (463)	47,524	
Forfeited Discounts (470):		
Customer late payment charges	738	5
Other (specify): NONE		6
Total Forfeited Discounts (470)	738	
Miscellaneous Service Revenues (471):		
NONE		7
Total Miscellaneous Service Revenues (471)	0	
Rents from Water Property (472):		
NONE		8
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	1,638	10
Other (specify): INSURANCE PROCEEDS FOR LIGHTING STRIKE OF WATER SYSTEM CONTROL	23,850	11
OTHER WATER REVENUE	697	12
Total Other Water Revenues (474)	26,185	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
SOURCE OF SUPPLY EXPENSES			
Operation Labor (600)		606	1
Purchased Water (601)		0	2
Operation Supplies and Expenses (602)		0	3
Maintenance of Water Source Plant (605)		0	4
Total Source of Supply Expenses	0	606	
PUMPING EXPENSES			
Operation Labor (620)		0	5
Fuel for Power Production (621)		0	6
Fuel or Power Purchased for Pumping (622)	11,326	10,452	7
Operation Supplies and Expenses (623)	8,012	4,532	8
Maintenance of Pumping Plant (625)	66,300	16,917	9
Total Pumping Expenses	85,638	31,901	
WATER TREATMENT EXPENSES			
Operation Labor (630)		0	10
Chemicals (631)		0	11
Operation Supplies and Expenses (632)	1,310	3,712	12
Maintenance of Water Treatment Plant (635)		0	13
Total Water Treatment Expenses	1,310	3,712	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Labor (640)		0	14
Operation Supplies and Expenses (641)		0	15
Maintenance of Distribution Reservoirs and Standpipes (650)		0	16
Maintenance of Mains (651)	2,526	0	17
Maintenance of Services (652)	103	0	18
Maintenance of Meters (653)	529	0	19
Maintenance of Hydrants (654)	2,526	0	20
Maintenance of Other Plant (655)		0	21
Total Transmission and Distribution Expenses	5,684	0	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
CUSTOMER ACCOUNTS EXPENSES			
Meter Reading Labor (901)	2,289	2,587	22
Accounting and Collecting Labor (902)	24,668	23,806	23
Supplies and Expenses (903)	0	0	24
Uncollectible Accounts (904)	299	397	25
Total Customer Accounts Expenses	27,256	26,790	
SALES EXPENSES			
Sales Expenses (910)		0	26
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	1,825	1,985	27
Office Supplies and Expenses (921)	1,351	848	28
Administrative Expenses Transferred--Credit (922)		0	29
Outside Services Employed (923)	6,437	7,019	30
Property Insurance (924)	3,548	3,280	31
Injuries and Damages (925)		0	32
Employee Pensions and Benefits (926)	18,292	17,667	33
Regulatory Commission Expenses (928)		0	34
Miscellaneous General Expenses (930)	6,917	794	35
Transportation Expenses (933)	2,108	1,073	36
Maintenance of General Plant (935)		0	37
Total Administrative and General Expenses	40,478	32,666	
Total Operation and Maintenance Expenses	160,366	95,675	

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		18,595	18,449	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		548	521	2
Net property tax equivalent		18,047	17,928	
Social Security		3,669	3,326	3
PSC Remainder Assessment		185	156	4
Other (specify): NONE			0	5
Total tax expense		21,901	21,410	

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			Trempealeau				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.176867				3
County tax rate	mills		6.168002				4
Local tax rate	mills		4.639767				5
School tax rate	mills		8.965925				6
Voc. school tax rate	mills		1.994827				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		21.945388				10
Less: state credit	mills		1.038426				11
Net tax rate	mills		20.906962				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		4.639767				14
Combined School Tax Rate	mills		10.960752				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		15.600519				17
Total Tax Rate	mills		21.945388				18
Ratio of Local and School Tax to Total	dec.		0.710879				19
Total tax net of state credit	mills		20.906962				20
Net Local and School Tax Rate	mills		14.862324				21
Utility Plant, Jan. 1	\$	1,303,927	1,303,927				22
Materials & Supplies	\$	0	0				23
Subtotal	\$	1,303,927	1,303,927				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	1,303,927	1,303,927				26
Assessment Ratio	dec.		0.959513				27
Assessed Value	\$	1,251,135	1,251,135				28
Net Local & School Rate	mills		14.862324				29
Tax Equiv. Computed for Current Year	\$	18,595	18,595				30
Tax Equivalent per 1994 PSC Report	\$	18,449					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	18,595					34

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	2,391		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)	39,148		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	41,539	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	106,057		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	77,085		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	183,142	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	7,275		23
Total Water Treatment Plant	7,275	0	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			2,391	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)			39,148	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	41,539	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			106,057	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			77,085	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
Total Pumping Plant	0	0	183,142	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			7,275	23
Total Water Treatment Plant	0	0	7,275	

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	429		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	140,968	24,350	26
Transmission and Distribution Mains (343)	379,614		27
Fire Mains (344)	0		28
Services (345)	17,537		29
Meters (346)	76,834	488	30
Hydrants (348)	80,137	7,648	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	695,519	32,486	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	399		35
Computer Equipment (391.1)	4,158		36
Transportation Equipment (392)	14,986		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)	8,214		44
Other Tangible Property (399)	0		45
Total General Plant	27,757	0	
Total utility plant in service directly assignable	955,232	32,486	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	955,232	32,486	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			429 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			165,318 26
Transmission and Distribution Mains (343)			379,614 27
Fire Mains (344)			0 28
Services (345)			17,537 29
Meters (346)	1,820		75,502 30
Hydrants (348)	1,000		86,785 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	2,820	0	725,185
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			399 35
Computer Equipment (391.1)			4,158 36
Transportation Equipment (392)			14,986 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)			8,214 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	27,757
Total utility plant in service directly assignable	2,820	0	984,898
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	2,820	0	984,898

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

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

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

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

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

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	0		26
Transmission and Distribution Mains (343)	207,025	201,278	27
Fire Mains (344)	0		28
Services (345)	126,877	8,000	29
Meters (346)	0		30
Hydrants (348)	11,286	43,485	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	345,188	252,763	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	0		35
Computer Equipment (391.1)	0		36
Transportation Equipment (392)	0		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	0		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	0		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
Total General Plant	0	0	
Total utility plant in service directly assignable	345,188	252,763	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	345,188	252,763	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			0 26
Transmission and Distribution Mains (343)			408,303 27
Fire Mains (344)			0 28
Services (345)			134,877 29
Meters (346)			0 30
Hydrants (348)			54,771 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	0	0	597,951
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			0 35
Computer Equipment (391.1)			0 36
Transportation Equipment (392)			0 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			0 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			0 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	0
Total utility plant in service directly assignable	0	0	597,951
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	0	0	597,951

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

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

Sources of Water Supply					
Month	Purchased Water Gallons (000's)	Surface Water Gallons (000's)	Ground Water Gallons (000's)	Total Gallons All Methods (000's)	
(a)	(b)	(c)	(d)	(e)	
January			2,960	2,960	1
February			3,175	3,175	2
March			3,448	3,448	3
April			2,999	2,999	4
May			4,742	4,742	5
June			4,952	4,952	6
July			7,998	7,998	7
August			4,371	4,371	8
September			3,823	3,823	9
October			3,036	3,036	10
November			2,793	2,793	11
December			2,901	2,901	12
Total annual pumpage	0	0	47,198	47,198	
Less: Water sold				43,984	13
Volume pumped but not sold				3,214	14
Volume sold as a percent of volume pumped				93%	15
Volume used for water production, water quality and system maintenance				2,593	16
Volume related to equipment/system malfunction				0	17
Non-utility volume NOT included in water sales				108	18
Total volume not sold but accounted for				2,701	19
Volume pumped but unaccounted for				513	20
Percent of water lost				1%	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.)				553	24
Date of maximum: 2/21/2007					25
Cause of maximum:					26
RESERVOIR EMPTIED - SNOWSTORM/LIGHTNING					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				0	27
Date of minimum: 3/24/2007					28
Total KWH used for pumping for the year				122,890	29
If water is purchased: Vendor Name:					30
Point of Delivery:					31

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
WELL	#2	126	10	216,000	Yes	1
WELL	#3	150	12	561,600	Yes	2

SOURCES OF WATER SUPPLY - SURFACE WATERS

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

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	#2	#3		1
Location	WELL #2	WELL #3		2
Purpose	S	P		3
Destination	D	D		4
Pump Manufacturer	ORTHING MCGRAW EDISON	PYRON JACKSON		5
Year Installed	1952	1982		6
Type	VERTICAL TURBINE	VERTICAL TURBINE		7
Actual Capacity (gpm)	360	390		8
Pump Motor or Standby Engine Mfr	NEWMAN	US		10
Year Installed	1974	1964		11
Type	ELECTRIC	ELECTRIC		12
Horsepower	40	40		13

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

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	#1		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R		3
Year constructed	1985		4
Primary material (earthen, steel, concrete, other)	CONCRETE		5
Elevation difference in feet (See Headnote 3.)	204		6
Total capacity in gallons (actual)	300,000		7
WATER TREATMENT PLANT			8
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)	NONE		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.7800		12
Is a corrosion control chemical used (yes, no)?	N		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)	
P	D	2.000	220	0	0	0	220	1
M	D	4.000	413	0	0	0	413	2
M	D	6.000	46,156	0	0	0	46,156	3
P	D	6.000	4,245	0	0	0	4,245	4
M	D	8.000	6,660	5,040	0	0	11,700	5
P	D	12.000	0	1,681			1,681	6
Total Within Municipality			57,694	6,721	0	0	64,415	
Total Utility			57,694	6,721	0	0	64,415	

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	693	8	0	0	701		1
M	1.000	25	0	0	0	25		2
M	1.250	2	0	0	0	2		3
M	1.500	8	0	0	0	8		4
M	2.000	6	0	0	0	6		5
M	3.000	1	0	0	0	1		6
Total Utility		735	8	0	0	743	0	

METERS

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

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.750	748	0	25	0	723	0	1
1.000	32	4	0	0	36	0	2
1.250	2	0	0	0	2	0	3
1.500	10	1	1	0	10	0	4
2.000	8	0	0	0	8	0	5
3.000	2	0	0	0	2	0	6
4.000	1	0	0	0	1	0	7
6.000	1	0	0	0	1	0	8
Total:	804	5	26	0	783	0	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.750	660	30	0	1	0	32	723	1
1.000	15	13	0	3	0	5	36	2
1.250	0	1	0	1	0	0	2	3
1.500	0	4	0	4	0	2	10	4
2.000	0	3	0	2	0	3	8	5
3.000	0	0	0	1	0	1	2	6
4.000	0	0	0	0	1	0	1	7
6.000	0	0	0	0	1	0	1	8
Total:	675	51	0	12	2	43	783	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0	0			0	1
Within Municipality	88	14	1		101	2
Total Fire Hydrants	88	14	1	0	101	
Flushing Hydrants						
	5				5	3
Total Flushing Hydrants	5	0	0	0	5	

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:	106
Number of distribution system valves end of year:	181
Number of distribution valves operated during year:	148

WATER OPERATING SECTION FOOTNOTES

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.

DONE.

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.

A/C 930 MISCELLANEOUS GENERAL EXPENSES - INCREASE IS DUE TO THE WATER UTILITY PAYING FOR DAMAGES TO A BUSINESS DUE TO A WATER MAIN BREAK.

A/C 625 MAINTENANCE OF PUMPING PLANT - THE INCREASE IS DUE TO EXTENSIVE REPAIRS TO WELL #3 AND REPAIRS TO THE BOOSTER STATION.

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 ADDITION OF WATER MAINS WERE FINANCED BY CONTRIBUTIONS FROM A DEVELOPER FOR THE THORUD SUBDIVISION.

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 SERVICE ADDITIONS WERE FINANCED BY CONTRIBUTIONS FROM A DEVELOPER FOR THE THROUD SUBDIVISION.

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

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

Meters (Page W-19)

If Tested During Year column total is zero, please explain.

THE UTILITY'S POLICY IS TO REPLACE RATHER THAN TEST.

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

THE UTILITY'S POLICY IS TO REPLACE RATHER THAN TEST.

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

YES.

ELECTRIC OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Electricity			
Sales of Electricity (440-448)	1,283,297	1,102,382	1
Total Sales of Electricity	1,283,297	1,102,382	
Other Operating Revenues			
Forfeited Discounts (450)	2,785	2,882	2
Miscellaneous Service Revenues (451)	0	0	3
Sales of Water and Water Power (453)	0	0	4
Rent from Electric Property (454)	2,519	2,519	5
Interdepartmental Rents (455)	0	0	6
Other Electric Revenues (456)	2,146	8,112	7
Amortization of Construction Grants (457)	0	0	8
Total Other Operating Revenues	7,450	13,513	
Total Operating Revenues	1,290,747	1,115,895	
Operation and Maintenance Expenses			
Power Production Expenses (500-546)	895,188	735,670	9
Transmission Expenses (550-553)	35,981	24,193	10
Distribution Expenses (560-576)	35,700	25,300	11
Customer Accounts Expenses (901-904)	43,013	44,687	12
Sales Expenses (910)	0	0	13
Administrative and General Expenses (920-935)	87,964	68,437	14
Total Operation and Maintenance Expenses	1,097,846	898,287	
Other Expenses			
Depreciation Expense (403)	72,949	66,013	15
Amortization Expense (404-407)	0	0	16
Taxes (408)	41,073	32,072	17
Total Other Expenses	114,022	98,085	
Total Operating Expenses	1,211,868	996,372	
NET OPERATING INCOME	78,879	119,523	

OTHER OPERATING REVENUES (ELECTRIC)

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

Particulars (a)	Amount (b)	
Forfeited Discounts (450):		
Customer late payment charges	2,785	1
Other (specify):		
NONE		2
Total Forfeited Discounts (450)	2,785	
Miscellaneous Service Revenues (451):		
NONE		3
Total Miscellaneous Service Revenues (451)	0	
Sales of Water and Water Power (453):		
NONE		4
Total Sales of Water and Water Power (453)	0	
Rent from Electric Property (454):		
POLE RENTAL	2,519	5
Total Rent from Electric Property (454)	2,519	
Interdepartmental Rents (455):		
NONE		6
Total Interdepartmental Rents (455)	0	
Other Electric Revenues (456):		
TAX ROLL DEFERRED REVENUE	1,331	7
OTHER ELECTRIC REVENUE	815	8
Total Other Electric Revenues (456)	2,146	
Amortization of Construction Grants (457):		
NONE		9
Total Amortization of Construction Grants (457)	0	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
POWER PRODUCTION EXPENSES			
STEAM POWER GENERATION EXPENSES			
Operation Supervision and Labor (500)	0		1
Fuel (501)	0		2
Operation Supplies and Expenses (502)	0		3
Steam from Other Sources (503)	0		4
Steam Transferred -- Credit (504)	0		5
Maintenance of Steam Production Plant (506)	0		6
Total Steam Power Generation Expenses	0	0	
HYDRAULIC POWER GENERATION EXPENSES			
Operation Supervision and Labor (530)	0		7
Water for Power (531)	0		8
Operation Supplies and Expenses (532)	0		9
Maintenance of Hydraulic Production Plant (535)	0		10
Total Hydraulic Power Generation Expenses	0	0	
OTHER POWER GENERATION EXPENSES			
Operation Supervision and Labor (538)	0		11
Fuel (539)	0		12
Operation Supplies and Expenses (540)	0		13
Maintenance of Other Power Production Plant (543)	0		14
Total Other Power Generation Expenses	0	0	
OTHER POWER SUPPLY EXPENSES			
Purchased Power (545)	895,188	735,670	15
Other Expenses (546)	0		16
Total Other Power Supply Expenses	895,188	735,670	
Total Power Production Expenses	895,188	735,670	
TRANSMISSION EXPENSES			
Operation Supervision and Labor (550)	35,981	24,193	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)	
TRANSMISSION EXPENSES			
Maintenance of Transmission Plant (553)		0	19
Total Transmission Expenses	35,981	24,193	
DISTRIBUTION EXPENSES			
Operation Supervision Expenses (560)		0	20
Line and Station Labor (561)	183	0	21
Line and Station Supplies and Expenses (562)	7,990	3,725	22
Street Lighting and Signal System Expenses (565)		0	23
Meter Expenses (566)		0	24
Customer Installations Expenses (567)		0	25
Miscellaneous Distribution Expenses (569)	72	64	26
Maintenance of Structures and Equipment (571)	5,843	986	27
Maintenance of Lines (572)	17,567	14,574	28
Maintenance of Line Transformers (573)	683	2,046	29
Maintenance of Street Lighting and Signal Systems (574)	1,996	1,510	30
Maintenance of Meters (575)	1,366	2,395	31
Maintenance of Miscellaneous Distribution Plant (576)		0	32
Total Distribution Expenses	35,700	25,300	
CUSTOMER ACCOUNTS EXPENSES			
Meter Reading Labor (901)	3,737	4,443	33
Accounting and Collecting Labor (902)	36,694	35,051	34
Supplies and Expenses (903)	1,189	1,366	35
Uncollectible Accounts (904)	1,393	3,827	36
Total Customer Accounts Expenses	43,013	44,687	
SALES EXPENSES			
Sales Expenses (910)		0	37
Total Sales Expenses	0	0	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	2,920	3,176	38
Office Supplies and Expenses (921)	3,169	1,184	39
Administrative Expenses Transferred -- Credit (922)		0	40
Outside Services Employed (923)	14,320	10,898	41
Property Insurance (924)	5,321	4,920	42
Injuries and Damages (925)		0	43
Employee Pensions and Benefits (926)	34,333	31,186	44
Regulatory Commission Expenses (928)	0	2,987	45
Miscellaneous General Expenses (930)	9,338	4,876	46
Transportation Expenses (933)	14,752	5,392	47
Maintenance of General Plant (935)	3,811	3,818	48
Total Administrative and General Expenses	87,964	68,437	
Total Operation and Maintenance Expenses	1,097,846	898,287	

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		27,758	20,796	1
Social Security		7,433	6,620	2
Wisconsin Gross Receipts Tax		4,594	3,693	3
PSC Remainder Assessment		1,288	963	4
Other (specify): NONE			0	5
Total tax expense		41,073	32,072	

PROPERTY TAX EQUIVALENT (ELECTRIC)

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

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Trempealeau				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.176867				3
County tax rate	mills		6.168002				4
Local tax rate	mills		4.639767				5
School tax rate	mills		8.965925				6
Voc. school tax rate	mills		1.994827				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		21.945388				10
Less: state credit	mills		1.038426				11
Net tax rate	mills		20.906962				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		4.639767				14
Combined School Tax Rate	mills		10.960752				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		15.600519				17
Total Tax Rate	mills		21.945388				18
Ratio of Local and School Tax to Total	dec.		0.710879				19
Total tax net of state credit	mills		20.906962				20
Net Local and School Tax Rate	mills		14.862324				21
Utility Plant, Jan. 1	\$	2,017,652	2,017,652				22
Materials & Supplies	\$	39,380	39,380				23
Subtotal	\$	2,057,032	2,057,032				24
Less: Plant Outside Limits	\$	110,563	110,563				25
Taxable Assets	\$	1,946,469	1,946,469				26
Assessment Ratio	dec.		0.959513				27
Assessed Value	\$	1,867,662	1,867,662				28
Net Local & School Rate	mills		14.862324				29
Tax Equiv. Computed for Current Year	\$	27,758	27,758				30
Tax Equivalent per 1994 PSC Report	\$	12,873					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32
Tax equiv. for current year (see note 5)	\$	27,758					34

ELECTRIC UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

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

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

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

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

ELECTRIC UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION PLANT			
Land and Land Rights (350)	0		25
Structures and Improvements (352)	0		26
Station Equipment (353)	0		27
Towers and Fixtures (354)	0		28
Poles and Fixtures (355)	0		29
Overhead Conductors and Devices (356)	0		30
Underground Conduit (357)	0		31
Underground Conductors and Devices (358)	0		32
Roads and Trails (359)	0		33
Total Transmission Plant	0	0	
DISTRIBUTION PLANT			
Land and Land Rights (360)	494		34
Structures and Improvements (361)	0		35
Station Equipment (362)	67,863		36
Storage Battery Equipment (363)	0		37
Poles, Towers and Fixtures (364)	113,899	16,441	38
Overhead Conductors and Devices (365)	407,208	9,917	39
Underground Conduit (366)	0		40
Underground Conductors and Devices (367)	194,136	12,484	41
Line Transformers (368)	240,301	45,249	42
Services (369)	5,785	549	43
Meters (370)	60,021	3,649	44
Installations on Customers' Premises (371)	571		45
Leased Property on Customers' Premises (372)	0		46
Street Lighting and Signal Systems (373)	82,599	3,937	47
Total Distribution Plant	1,172,877	92,226	
GENERAL PLANT			
Land and Land Rights (389)	204		48
Structures and Improvements (390)	49,121		49
Office Furniture and Equipment (391)	1,647		50
Computer Equipment (391.1)	10,064	475	51
Transportation Equipment (392)	142,571	1,095	52
Stores Equipment (393)	0		53
Tools, Shop and Garage Equipment (394)	0		54

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION PLANT			
Land and Land Rights (350)			0 25
Structures and Improvements (352)			0 26
Station Equipment (353)			0 27
Towers and Fixtures (354)			0 28
Poles and Fixtures (355)			0 29
Overhead Conductors and Devices (356)			0 30
Underground Conduit (357)			0 31
Underground Conductors and Devices (358)			0 32
Roads and Trails (359)			0 33
Total Transmission Plant	0	0	0
DISTRIBUTION PLANT			
Land and Land Rights (360)			494 34
Structures and Improvements (361)			0 35
Station Equipment (362)			67,863 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)	750		129,590 38
Overhead Conductors and Devices (365)	1,750		415,375 39
Underground Conduit (366)			0 40
Underground Conductors and Devices (367)			206,620 41
Line Transformers (368)	3,950		281,600 42
Services (369)			6,334 43
Meters (370)	600		63,070 44
Installations on Customers' Premises (371)			571 45
Leased Property on Customers' Premises (372)			0 46
Street Lighting and Signal Systems (373)			86,536 47
Total Distribution Plant	7,050	0	1,258,053
GENERAL PLANT			
Land and Land Rights (389)			204 48
Structures and Improvements (390)			49,121 49
Office Furniture and Equipment (391)			1,647 50
Computer Equipment (391.1)			10,539 51
Transportation Equipment (392)			143,666 52
Stores Equipment (393)			0 53
Tools, Shop and Garage Equipment (394)			0 54

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
GENERAL PLANT			
Laboratory Equipment (395)	0		55
Power Operated Equipment (396)	45,658	15,621	56
Communication Equipment (397)	0		57
Miscellaneous Equipment (398)	36,957	524	58
Other Tangible Property (399)	0		59
Total General Plant	286,222	17,715	
Total utility plant in service directly assignable	1,459,099	109,941	
Common Utility Plant Allocated to Electric Department	0		60
Total utility plant in service	1,459,099	109,941	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
GENERAL PLANT			
Laboratory Equipment (395)			0 55
Power Operated Equipment (396)	13,440		47,839 56
Communication Equipment (397)			0 57
Miscellaneous Equipment (398)	350		37,131 58
Other Tangible Property (399)			0 59
Total General Plant	13,790	0	290,147
Total utility plant in service directly assignable	20,840	0	1,548,200
Common Utility Plant Allocated to Electric Department			0 60
Total utility plant in service	20,840	0	1,548,200

ELECTRIC UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

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

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

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

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

ELECTRIC UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION PLANT			
Land and Land Rights (350)	0		25
Structures and Improvements (352)	0		26
Station Equipment (353)	0		27
Towers and Fixtures (354)	0		28
Poles and Fixtures (355)	0		29
Overhead Conductors and Devices (356)	0		30
Underground Conduit (357)	0		31
Underground Conductors and Devices (358)	0		32
Roads and Trails (359)	0		33
Total Transmission Plant	0	0	
DISTRIBUTION PLANT			
Land and Land Rights (360)	0		34
Structures and Improvements (361)	0		35
Station Equipment (362)	0		36
Storage Battery Equipment (363)	0		37
Poles, Towers and Fixtures (364)	0		38
Overhead Conductors and Devices (365)	0		39
Underground Conduit (366)	0		40
Underground Conductors and Devices (367)	21,754	5,154	41
Line Transformers (368)	0		42
Services (369)	219,230	22,930	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)	0		47
Total Distribution Plant	240,984	28,084	
GENERAL PLANT			
Land and Land Rights (389)	0		48
Structures and Improvements (390)	0		49
Office Furniture and Equipment (391)	0		50
Computer Equipment (391.1)	1,200		51
Transportation Equipment (392)	0		52
Stores Equipment (393)	0		53
Tools, Shop and Garage Equipment (394)	0		54

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION PLANT			
Land and Land Rights (350)			0 25
Structures and Improvements (352)			0 26
Station Equipment (353)			0 27
Towers and Fixtures (354)			0 28
Poles and Fixtures (355)			0 29
Overhead Conductors and Devices (356)			0 30
Underground Conduit (357)			0 31
Underground Conductors and Devices (358)			0 32
Roads and Trails (359)			0 33
Total Transmission Plant	0	0	0
DISTRIBUTION PLANT			
Land and Land Rights (360)			0 34
Structures and Improvements (361)			0 35
Station Equipment (362)			0 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)			0 38
Overhead Conductors and Devices (365)			0 39
Underground Conduit (366)			0 40
Underground Conductors and Devices (367)			26,908 41
Line Transformers (368)			0 42
Services (369)			242,160 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)			0 47
Total Distribution Plant	0	0	269,068
GENERAL PLANT			
Land and Land Rights (389)			0 48
Structures and Improvements (390)			0 49
Office Furniture and Equipment (391)			0 50
Computer Equipment (391.1)			1,200 51
Transportation Equipment (392)			0 52
Stores Equipment (393)			0 53
Tools, Shop and Garage Equipment (394)			0 54

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
GENERAL PLANT			
Laboratory Equipment (395)	0		55
Power Operated Equipment (396)	0		56
Communication Equipment (397)	0		57
Miscellaneous Equipment (398)	0		58
Other Tangible Property (399)	0		59
Total General Plant	1,200	0	
Total utility plant in service directly assignable	242,184	28,084	
Common Utility Plant Allocated to Electric Department	0		60
Total utility plant in service	242,184	28,084	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
GENERAL PLANT			
Laboratory Equipment (395)			0 55
Power Operated Equipment (396)			0 56
Communication Equipment (397)			0 57
Miscellaneous Equipment (398)			0 58
Other Tangible Property (399)			0 59
Total General Plant	0	0	1,200
Total utility plant in service directly assignable	0	0	270,268
Common Utility Plant Allocated to Electric Department			0 60
Total utility plant in service	0	0	270,268

TRANSMISSION AND DISTRIBUTION LINES

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

RURAL LINE CUSTOMERS

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

Particulars (a)	Amount (b)
Customers added on rural lines during year:	1
Farm Customers	2
Nonfarm Customers	2
Total	2
Customers on rural lines at end of year:	5
Rural Customers (served at rural rates):	6
Farm	7
Nonfarm	8
Total	0
Customers served at other than rural rates:	10
Farm	14
Nonfarm	103
Total	117
Total customers on rural lines at end of year	117

MONTHLY PEAK DEMAND AND ENERGY USAGE

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

Monthly Peak						Monthly Energy Usage	
Month (a)		kW (b)	Day of Week (c)	Date (MM/DD/YYYY) (d)	Time Beginning (HH:MM) (e)	(kWh) (000's) (f)	
January	01	2,333	Wednesday	01/24/2007	09:30	1,282	1
February	02	2,598	Monday	02/05/2007	09:30	1,361	2
March	03	2,293	Tuesday	03/06/2007	09:45	1,044	3
April	04	2,272	Monday	04/09/2007	09:30	1,229	4
May	05	2,389	Monday	05/14/2007	15:45	1,070	5
June	06	3,605	Saturday	05/26/2007	16:15	1,318	6
July	07	3,613	Thursday	07/26/2007	16:15	1,589	7
August	08	3,458	Wednesday	08/01/2007	16:00	1,394	8
September	09	3,311	Wednesday	09/05/2007	16:00	1,121	9
October	10	2,078	Monday	10/08/2007	09:30	1,094	10
November	11	2,299	Thursday	11/29/2007	16:15	1,147	11
December	12	2,431	Monday	12/17/2007	18:15	1,369	12
Total		32,680				15,018	

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)	
Source of Energy		
Generation (excluding Station Use):		
Fossil Steam		1
Nuclear Steam		2
Hydraulic		3
Internal Combustion Turbine		4
Internal Combustion Reciprocating		5
Non-Conventional (wind, photovoltaic, etc.)		6
Total Generation	0	7
Purchases	15,018	8
Interchanges:		9
In (gross)		9
Out (gross)		10
Net	0	11
Transmission for/by others (wheeling):		12
Received		12
Delivered		13
Net	0	14
Total Source of Energy	15,018	15
Disposition of Energy		
Sales to Ultimate Consumers (including interdepartmental sales)	13,828	18
Sales For Resale		19
Energy Used by the Company (excluding station use):		
Electric Utility		21
Common (office, shops, garages, etc. serving 2 or more util. depts.)		22
Total Used by Company	0	23
Total Sold and Used	13,828	24
Energy Losses:		
Transmission Losses (if applicable)		26
Distribution Losses	1,190	27
Total Energy Losses	1,190	28
Loss Percentage (% Total Energy Losses of Total Source of Energy)	7.9238%	29
Total Disposition of Energy	15,018	30

SALES OF ELECTRICITY BY RATE SCHEDULE

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

Type of Sales/Rate Class Title (a)	Rate Schedule (b)	Avg. No. of Customers (c)	kWh (000 Omitted) (d)	
Residential Sales				
RESIDENTIAL SALES	RG-1	981	7,917	1
Total Sales for Residential Sales		981	7,917	
Commercial & Industrial				
LARGE POWER SERVICE	CP-1	10	3,216	2
GENERAL SERVICE	GS-1	146	2,544	3
Total Sales for Commercial & Industrial		156	5,760	
Public Street & Highway Lighting				
STREET LIGHTING	MS-1	1	151	4
Total Sales for Public Street & Highway Lighting		1	151	
Sales for Resale				
NONE				5
Total Sales for Sales for Resale		0	0	
TOTAL SALES FOR ELECTRICITY		1,138	13,828	

SALES OF ELECTRICITY BY RATE SCHEDULE (cont.)

Demand kW (e)	Customer or Distribution kW (f)	Tariff Revenues (g)	PCAC Revenues (h)	Total Revenues (g)+(h)	
		643,284	91,617	734,901	1
0	0	643,284	91,617	734,901	
13,404	15,416	248,424	34,269	282,693	2
		207,470	33,066	240,536	3
13,404	15,416	455,894	67,335	523,229	
		23,887	1,280	25,167	4
0	0	23,887	1,280	25,167	
				0	5
0	0	0	0	0	
13,404	15,416	1,123,065	160,232	1,283,297	

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	XCEL ENERGY				1
Point of Delivery	Substation				2
Type of Power Purchased (firm, dump, etc.)	Firm				3
Voltage at Which Delivered					4
Point of Metering	Substation				5
Total of 12 Monthly Maximum Demands -- kW	32,680				6
Average load factor	62.9642%				7
Total Cost of Purchased Power	895,188				8
Average cost per kWh	0.0596				9
On-Peak Hours (if applicable)	6165				10
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	11
January	519	764			12
February	508	854			13
March	501	544			14
April	487	742			15
May	454	616			16
June	554	764			17
July	644	945			18
August	638	755			19
September	424	697			20
October	467	628			21
November	470	677			22
December	499	870			23
Total kWh (000)	6,165	8,856			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):	On-peak	Off-peak	On-peak	Off-peak	39
January					40
February					41
March					42
April					43
May					44
June					45
July					46
August					47
September					48
October					49
November					50
December					51
Total kWh (000)					52

PRODUCTION STATISTICS TOTALS

Particulars (a)	Total (b)	Total (b)
Name of Plant	█	1
Unit Identification	█	2
Type of Generation	█	3
kWh Net Generation (000)	0	4
Is Generation Metered or Estimated?	█	5
Is Exciter & Station Use Metered or Estimated?	█	6
60-Minute Maximum Demand--kW (est. if not meas.)	0	7
Date and Hour of Such Maximum Demand		8
Load Factor		9
Maximum Net Generation in Any One Day	0	10
Date of Such Maximum		11
Number of Hours Generators Operated		12
Maximum Continuous or Dependable Capacity--kW	0	13
Is Plant Owned or Leased?	█	14
Total Production Expenses	0	15
Cost per kWh of Net Generation (\$)		16
Monthly Net Generation --- kWh (000):		
January	0	17
February	0	18
March	0	19
April	0	20
May	0	21
June	0	22
July	0	23
August	0	24
September	0	25
October	0	26
November	0	27
December	0	28
Total kWh (000)	0	29
Gas Consumed--Therms	0	30
Average Cost per Therm Burned (\$)	0.0000	31
Fuel Oil Consumed Barrels (42 gal.)	0	32
Average Cost per Barrel of Oil Burned (\$)		33
Specific Gravity		34
Average BTU per Gallon		35
Lubricating Oil Consumed--Gallons	0	36
Average Cost per Gallon (\$)		37
kWh Net Generation per Gallon of Fuel Oil		38
kWh Net Generation per Gallon of Lubr. Oil		39
Does plant produce steam for heating or other purposes in addition to elec. generation?	█	40
Coal consumed--tons (2,000 lbs.)	0	42
Average Cost per Ton (\$)		43
Kind of Coal Used		44
Average BTU per Pound		45
Water Evaporated--Thousands of Pounds	0	46
Is Water Evaporated, Metered or Estimated?	█	47
Lbs. of Steam per Lb. of Coal or Equivalent Fuel		48
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.		49
Based on Total Coal Used at Plant		50
Based on Coal Used Solely in Electric Generation		51
Average BTU per kWh Net Generation		52
Total Cost of Fuel (Oil and/or Coal)		53
per kWh Net Generation (\$)		54

PRODUCTION STATISTICS

Particulars
(a)

Plant
(b)

Plant
(c)

Plant
(d)

Plant
(e)

NONE

STEAM PRODUCTION PLANTS

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

Boilers

Name of Plant (a)	Unit No. (b)	Year Installed (c)	Rated Steam Pressure (lbs.) (d)	Rated Steam Temp. F. (e)	Type (f)	Fuel Type and Firing Method (g)	Rated Maxi- mum Steam Pressure (1000 lbs./hr.) (h)
NONE							
Total							<u>0</u>
							1

INTERNAL COMBUSTION GENERATION PLANTS

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

Prime Movers

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

STEAM PRODUCTION PLANTS (cont.)

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

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

INTERNAL COMBUSTION GENERATION PLANTS (cont.)

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

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

HYDRAULIC GENERATING PLANTS

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

Name of Plant (a)	Name of Stream (b)	Control (Attended, Automatic or Remote) (c)	Type (d)	Prime Movers			
				Unit No. (e)	Year Installed (f)	RPM (g)	Rated HP Each Unit (h)

NONE

HYDRAULIC GENERATING PLANTS (cont.)

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

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

SUBSTATION EQUIPMENT

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

Particulars (a)	(b)	(c)	Utility Designation			(f)
			(d)	(e)		
Name of Substation	11th St					1
Voltage--High Side	7,200					2
Voltage--Low Side	2,400					3
Num. Main Transformers in Operation	1					4
Total Capacity of Transformers in kVA	3,750					5
Number of Spare Transformers on Hand						6
15-Minute Maximum Demand in kW	3,613					7
Dt and Hr of Such Maximum Demand	07/26/2007					8
	16:00					9
Kwh Output	15,018					10

SUBSTATION EQUIPMENT (continued)

Particulars (g)	(h)	(i)	Utility Designation			(l)
			(j)	(k)		
Name of Substation						14
Voltage--High Side						15
Voltage--Low Side						16
Num. of Main Transformers in Operation						17
Total Capacity of Transformers in kVA						18
Number of Spare Transformers on Hand						19
15-Minute Maximum Demand in kW						20
Dt and Hr of Such Maximum Demand						21
						22
Kwh Output						23

SUBSTATION EQUIPMENT (continued)

Particulars (m)	(n)	(o)	Utility Designation			(r)
			(p)	(q)		
Name of Substation						29
Voltage--High Side						30
Voltage--Low Side						31
Num. of Main Transformers in Operation						32
Capacity of Transformers in kVA						33
Number of Spare Transformers on Hand						34
15-Minute Maximum Demand in kW						35
Dt and Hr of Such Maximum Demand						36
						37
Kwh Output						38

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	1,161	456	15,224	1
Acquired during year	64	29	1,565	2
Total	1,225	485	16,789	3
Retired during year	30	14	416	4
Sales, transfers or adjustments increase (decrease)		1	(32)	5
Number end of year	1,195	472	16,341	6
Number end of year accounted for as follows:				7
In customers' use	1,118	433	14,275	8
In utility's use				9
				10
Locked meters on customers' premises	6			11
In stock	71	39	2,066	12
Total end of year	1,195	472	16,341	13

STREET LIGHTING EQUIPMENT

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

Particulars (a)	Watts (b)	Number Each Type (c)	kWh Used Annually (d)	
Street Lighting Non-Ornamental				
NONE				1
Total		0	0	
Ornamental				
Sodium Vapor	150	31	30,225	2
Total		31	30,225	
Other				
Mercury Vapor	175	10	30,713	3
Sodium Vapor	100	147	90,390	4
Total		157	121,103	

ELECTRIC OPERATING SECTION FOOTNOTES

Electric Operation & Maintenance Expenses (Page E-03)

General footnotes

THE PURCHASE POWER COSTS FROM XCEL ENERGY INCREASED SIGNIFICANTLY IN 2007 WHICH IN TURN INCREASED ELECTRIC SERVICE REVENUES THROUGH THE PCAC.

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

A/C 933 TRANSPORTATION EXPENSE - THE ELECTRIC UTILITY INCURRED EXTENSIVE REPAIRS TO THE DIGGER TRUCK.

A/C 550 OPERATION SUPERVISION AND LABOR - THE INCREASE IS DUE TO THE ELECTRIC UTILITY HAVING AN ADDITIONAL LINEMAN FOR THE ENTIRE YEAR COMPARED TO 3/4 OF THE YEAR IN 2006.

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

General footnotes

THE PURCHASE POWER COSTS FROM XCEL ENERGY INCREASED SIGNIFICANTLY IN 2007 WHICH IN TURN INCREASED ELECTRIC SERVICE REVENUES THROUGH THE PCAC.
