



3013 (02-05-09)

ANNUAL REPORT

OF

Name: CEDARBURG LIGHT & WATER COMMISSION

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

For the Year Ended: DECEMBER 31, 2008

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

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

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

GENERAL RULES FOR REPORTING

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

TABLE OF CONTENTS

Schedule Name	Page
General Rules for Reporting	i
Signature Page	ii
Table of Contents	iii
Identification and Ownership	iv
FINANCIAL SECTION	
Income Statement	F-01
Details of Income Statement Accounts	F-02
Income from Merchandising, Jobbing & Contract Work (Accts. 415-416)	F-03
Revenues Subject to Wisconsin Remainder Assessment	F-04
Distribution of Total Payroll	F-05
Full-Time Employees (FTE)	F-06
Balance Sheet	F-07
Net Utility Plant	F-08
Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 111.1)	F-09
Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 111.2)	F-10
Net Nonutility Property (Accts. 121 & 122)	F-11
Accumulated Provision for Uncollectible Accounts-Cr. (Acct. 144)	F-12
Materials and Supplies	F-13
Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251)	F-14
Capital Paid in by Municipality (Acct. 200)	F-15
Bonds (Accts. 221 and 222)	F-17
Notes Payable & Miscellaneous Long-Term Debt	F-18
Taxes Accrued (Acct. 236)	F-19
Interest Accrued (Acct. 237)	F-20
Detail of Other Balance Sheet Accounts	F-22
Return on Rate Base Computation	F-23
Regulatory Liability - Pre-2003 Historical Accumulated Depreciation on Contributed Utility Plant (253)	F-25
Important Changes During the Year	F-26
WATER OPERATING SECTION	
Water Operating Revenues & Expenses	W-01
Water Operating Revenues - Sales of Water	W-02
Sales for Resale (Acct. 466)	W-03
Other Operating Revenues (Water)	W-04
Water Operation & Maintenance Expenses	W-05
Taxes (Acct. 408 - Water)	W-06
Property Tax Equivalent (Water)	W-07
Water Utility Plant in Service --Plant Financed by Utility or Municipality--	W-08
Water Utility Plant in Service --Plant Financed by Contributions--	W-09
Accumulated Provision for Depreciation - Water --Plant Financed by Utility or Municipality--	W-10
Accumulated Provision for Depreciation - Water --Plant Financed by Contributions--	W-12
Sources of Water Supply - Statistics	W-13
Water Loss and Other Statistics	W-14
Sources of Water Supply - Ground Waters	W-15
Sources of Water Supply - Surface Waters	W-16
Pumping & Power Equipment	W-17
Reservoirs, Standpipes & Water Treatment	W-18
Water Mains	W-19

TABLE OF CONTENTS

Schedule Name	Page
WATER OPERATING SECTION	
Water Services	W-20
Meters	W-21
Hydrants and Distribution System Valves	W-22
ELECTRIC OPERATING SECTION	
Electric Operating Revenues & Expenses	E-01
Other Operating Revenues (Electric)	E-02
Electric Operation & Maintenance Expenses	E-03
Taxes (Acct. 408 - Electric)	E-04
Property Tax Equivalent (Electric)	E-05
Electric Utility Plant in Service --Plant Financed by Utility or Municipality--	E-06
Electric Utility Plant in Service --Plant Financed by Contributions--	E-07
Accumulated Provision for Depreciation - Electric --Plant Financed by Utility or Municipality--	E-09
Accumulated Provision for Depreciation - Electric --Plant Financed by Contributions--	E-11
Transmission and Distribution Lines	E-12
Rural Line Customers	E-13
Monthly Peak Demand and Energy Usage	E-14
Electric Energy Account	E-15
Sales of Electricity by Rate Schedule	E-16
Purchased Power Statistics	E-18
Production Statistics Totals	E-19
Production Statistics	E-20
Steam Production Plants	E-21
Internal Combustion Generation Plants	E-22
Hydraulic Generating Plants	E-24
Substation Equipment	E-26
Electric Distribution Meters & Line Transformers	E-27
Street Lighting Equipment	E-28

IDENTIFICATION AND OWNERSHIP

Exact Utility Name: CEDARBURG LIGHT & WATER COMMISSION**Utility Address:** N30 W5926 LINCOLN BOULEVARD

P.O. BOX 767

CEDARBURG, WI 53012-0767

When was utility organized? 12/28/1901**Report any change in name:****Effective Date:****Utility Web Site:** www.cedarburglightandwater.com

Utility employee in charge of correspondence concerning this report:

Name: JILL S FRANK**Title:** OFFICE MANAGER**Office Address:**

N30 W5926 LINCOLN BOULEVARD

P.O. BOX 767

CEDARBURG, WI 53012-0767

Telephone: (262) 375 - 7650**Fax Number:** (262) 375 - 7655**Email Address:** JFRANK@WPPIENERGY.ORG

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

Name: BLAINE HILGENDORF**Title:** UTILITY COMMISSION PRESIDENT**Office Address:**

N70W7567 BRIDGE ROAD

CEDARBURG, WI 53012

Telephone: (262) 377 - 6094**Fax Number:****Email Address:** bhilgendorf@yahoo.com

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

YES

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

Name: JOHN ANDRES**Title:** PARTNER**Office Address:** VIRCHOW KRAUSE & COMPANY

TEN TERRACE COURT

P.O. BOX 7398

MADISON, WI 53707-7398

Telephone: (608) 249 - 6622**Fax Number:** (608) 249 - 8532**Email Address:** jandres@virchowkrause.com**Date of most recent audit report:** 3/31/2009**Period covered by most recent audit:** CALENDAR YEAR 2008

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: DALE A. LYTHJOHAN

Title: GENERAL MANAGER

Office Address:

N30 W5926 LINCOLN BLVD.
P.O. BOX 767
CEDARBURG, WI 53012

Telephone: (262) 375 - 7650

Fax Number: (262) 375 - 7655

Email Address: dlythjohan@wppienergy.org

Name: KARSTEN HUSE

Title: ELECTRIC SUPERINTENDENT

Office Address:

N30 W5926 LINCOLN BLVD.
P.O. BOX 767
CEDARBURG, WI 53012

Telephone: (262) 375 - 7650 EXT

Fax Number: (262) 375 - 7655

Email Address: khuse@wppienergy.org

Name: TIM MARTIN

Title: WATER SUPERINTENDENT

Office Address:

N30 W5926 LINCOLN BOULEVARD
P.O. BOX 767
CEDARBURG, WI 53012

Telephone: (262) 375 - 7650

Fax Number: (262) 375 - 7655

Email Address: tmartin@wppienergy.org

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

Names of members of utility commission/committee:

- CHARLES T BRADBURN, VICE PRESIDENT
 - JAMES COUTTS, SECRETARY
 - JOE DORR
 - BLAINE HILGENDORF, PRESIDENT
 - AL LORGE
 - ANDY MOSS
 - CHRIS REIMER, COUNCIL REPRESENTATIVE
-

Is sewer service rendered by the utility? NO

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

Date of Ordinance: [REDACTED]

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

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

IDENTIFICATION AND OWNERSHIP

Firm Name: NONE

Contact Person:

Title:

Telephone:

Fax Number:

Email Address:

Contract/Agreement beginning-ending dates:

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

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	12,297,456	11,581,782	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	9,766,003	9,178,747	2
Depreciation Expense (403)	809,079	748,576	3
Amortization Expense (404-407)	33,299	0	* 4
Taxes (408)	613,982	583,201	5
Total Operating Expenses	11,222,363	10,510,524	
Net Operating Income	1,075,093	1,071,258	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	1,075,093	1,071,258	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	(5,948)	(2,027)	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	102,102	133,345	10
Miscellaneous Nonoperating Income (421)	182,291	784,958	* 11
Total Other Income	278,445	916,276	
Total Income	1,353,538	1,987,534	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(81,407)	(81,407)	12
Other Income Deductions (426)	202,851	203,750	13
Total Miscellaneous Income Deductions	121,444	122,343	
Income Before Interest Charges	1,232,094	1,865,191	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	0	0	14
Amortization of Debt Discount and Expense (428)	0	0	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	1,476	2,057	18
Interest Charged to Construction--Cr. (432)	0	0	19
Total Interest Charges	1,476	2,057	
Net Income	1,230,618	1,863,134	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	27,073,001	25,442,350	20
Balance Transferred from Income (433)	1,230,618	1,863,134	21
Miscellaneous Credits to Surplus (434)	4,649	1,683	22
Miscellaneous Debits to Surplus--Debit (435)	0	222,214	* 23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	10,126	11,952	25
Total Unappropriated Earned Surplus End of Year (216)	28,298,142	27,073,001	

INCOME STATEMENT

Income Statement (Page F-01)

General footnotes

Acct #407: Until 2008, the utility was postponing the deferral of the undepreciated Southwest substation \$'s. As per PSC letter dated 12/20/06, deferral was to begin in the year of the utility's next rate case or 1/1/2009, whichever came first. The utility did have a rate case in 2008, and therefore began the deferral, which essentially transferred \$169,132 from A/D of plant in service (#111) to acct #182 extraordinary property loss. From #182, this amount will be deferred over a 5-year period to acct #407 amortization of property losses. It should be noted that the final disposition of the land and equipment formerly used for the SW substation remains unknown, therefore, the deferral amount will have to be adjusted once final disposition becomes known.

Acct #421: The majority of the difference in contributions from 2007 to 2008 was for cash and non-cash contributions of approx. \$725,000 received in 2007 for Topview Trails subdivision. The utility also received cash and non-cash contributions of approx. \$134,000 in 2008 for Keup Trails subdivision, but Topview Trails subdivision had 85 lots whereas Keup Trails had only 15 lots.

Acct #435: In 2007 the utility reclassified impact fees collected prior to 2007 originally recorded in acct #421 to acct #252 per direction from the PSC. The offsetting entry was to acct #435. There was no such entry in 2008, resulting in the decrease in this account.

DETAILS OF INCOME STATEMENT ACCOUNTS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
UTILITY OPERATING INCOME				
Operating Revenues (400):				
Derived	12,297,456	0	12,297,456	1
Total (Acct. 400):	12,297,456	0	12,297,456	
Operation and Maintenance Expense (401-402):				
Derived	9,766,003	0	9,766,003	2
Total (Acct. 401-402):	9,766,003	0	9,766,003	
Depreciation Expense (403):				
Derived	809,079	0	809,079	3
Total (Acct. 403):	809,079	0	809,079	
Amortization Expense (404-407):				
Derived	33,299	0	33,299	4
Total (Acct. 404-407):	33,299	0	33,299	
Taxes (408):				
Derived	613,982	0	613,982	5
Total (Acct. 408):	613,982	0	613,982	
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:	1,075,093	0	1,075,093	
OTHER INCOME				
Income from Merchandising, Jobbing and Contract Work (415-416):				
Derived	(5,948)	0	(5,948)	8
Total (Acct. 415-416):	(5,948)	0	(5,948)	
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):				
INTEREST ON CD'S	22,955	0	22,955	11
INTEREST ON STATE POOL ACCTS W/O IMPACT FEES	18,971	0	18,971	12
INTEREST ON HIGH PERFORMANCE MUNICIPAL ACCT	56,081	0	56,081	13
INTEREST ON IMPACT FEE RESERVE @ STATE POOL	4,095		4,095	14
Total (Acct. 419):	102,102	0	102,102	
Miscellaneous Nonoperating Income (421):				
Contributed Plant - Water		87,435	87,435	15
Contributed Plant - Electric		94,856	94,856	16

DETAILS OF INCOME STATEMENT ACCOUNTS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
OTHER INCOME				
Miscellaneous Nonoperating Income (421):				
NONE	0		0	17
Total (Acct. 421):	0	182,291	182,291	
TOTAL OTHER INCOME:	96,154	182,291	278,445	
MISCELLANEOUS INCOME DEDUCTIONS				
Miscellaneous Amortization (425):				
Regulatory Liability (253) Amortization	(81,407)	0	(81,407)	18
NONE			0	19
Total (Acct. 425):	(81,407)	0	(81,407)	
Other Income Deductions (426):				
Depreciation Expense on Contributed Plant - Water	0	110,276	110,276	20
Depreciation Expense on Contributed Plant - Electric	0	78,267	78,267	21
LOBBYING/LEGISLATIVE COSTS	213	0	213	22
DEPR EXP ON NON-UTIL PROP	14,095		14,095	23
Total (Acct. 426):	14,308	188,543	202,851	
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(67,099)	188,543	121,444	
INTEREST CHARGES				
Interest on Long-Term Debt (427):				
Derived	0	0	0	24
Total (Acct. 427):	0	0	0	
Amortization of Debt Discount and Expense (428):				
NONE	0		0	25
Total (Acct. 428):	0	0	0	
Amortization of Premium on Debt--Cr. (429):				
NONE	0		0	26
Total (Acct. 429):	0	0	0	
Interest on Debt to Municipality (430):				
Derived	0	0	0	27
Total (Acct. 430):	0	0	0	
Other Interest Expense (431):				
Derived	1,476	0	1,476	28
Total (Acct. 431):	1,476	0	1,476	
Interest Charged to Construction--Cr. (432):				
NONE	0		0	29
Total (Acct. 432):	0	0	0	
TOTAL INTEREST CHARGES:	1,476	0	1,476	
NET INCOME:	1,236,870	(6,252)	1,230,618	

DETAILS OF INCOME STATEMENT ACCOUNTS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
EARNED SURPLUS				
Unappropriated Earned Surplus (Beginning of Year) (216):				
Derived	21,030,540	6,042,461	27,073,001	30
Total (Acct. 216):	21,030,540	6,042,461	27,073,001	
Balance Transferred from Income (433):				
Derived	1,236,870	(6,252)	1,230,618	31
Total (Acct. 433):	1,236,870	(6,252)	1,230,618	
Miscellaneous Credits to Surplus (434):				
ADJ DEPR EXP ON SCADA EQUIP ALREADY RET'D #397	4,649		4,649	32
Total (Acct. 434):	4,649	0	4,649	
Miscellaneous Debits to Surplus--Debit (435):				
NONE	0		0	33
Total (Acct. 435)--Debit:	0	0	0	
Appropriations of Surplus--Debit (436):				
Detail appropriations to (from) account 215	0		0	34
Total (Acct. 436)--Debit:	0	0	0	
Appropriations of Income to Municipal Funds--Debit (439):				
MISC UNDER \$10,000 EACH	10,126		10,126	35
Total (Acct. 439)--Debit:	10,126	0	10,126	
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	22,261,933	6,036,209	28,298,142	

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)	678	8,552	0	0	9,230	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold	0	0			0	2
Payroll	98	5,226			5,324	3
Materials	601	3,225			3,826	4
Taxes	7	400			407	5
Other (list by major classes):						
OUTSIDE SERVICES & SUPPLIES	0	106			106	6
FRINGES & CLRNG (WITHOUT STORES CLRNG & SOC SEC	105	5,410			5,515	7
Total costs and expenses	811	14,367	0	0	15,178	
Net income (or loss)	(133)	(5,815)	0	0	(5,948)	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	1,541,329	10,756,127	0	0	12,297,456	1
Less: interdepartmental sales	596	90,722	0	0	91,318	2
Less: interdepartmental rents	0	14,400		0	14,400	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained	617	1,212			1,829	5
Other Increases or (Decreases)						
to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	1,540,116	10,649,793	0	0	12,189,909	

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	321,259	65,829	387,088	1
Electric operating expenses	471,324	96,579	567,903	2
Gas operating expenses	0	0	0	3
Heating operating expenses	0	0	0	4
Sewer operating expenses	0	0	0	5
Merchandising and jobbing	5,324	1,091	6,415	6
Other nonutility expenses	0	0	0	7
Water utility plant accounts	19,887	4,075	23,962	8
Electric utility plant accounts	152,441	31,236	183,677	9
Gas utility plant accounts	0	0	0	10
Heating utility plant accounts	0	0	0	11
Sewer utility plant accounts	0	0	0	12
Accum. prov. for depreciation of water plant	118	24	142	13
Accum. prov. for depreciation of electric plant	23,187	4,751	27,938	14
Accum. prov. for depreciation of gas plant	0	0	0	15
Accum. prov. for depreciation of heating plant	0	0	0	16
Accum. prov. for depreciation of sewer plant	0	0	0	17
Clearing accounts	212,781	(212,781)	0	18
All other accounts	44,880	9,196	54,076	19
Total Payroll	1,251,201	0	1,251,201	

FULL-TIME EMPLOYEES (FTE)

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

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

Industry (a)	FTE (b)	
Water	6.0	1
Electric	15.0	2
Gas		3
Sewer		4

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101)	35,719,090	34,769,037	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	10,016,329	9,447,175	2
Utility Plant Acquisition Adjustments (117-118)	0	0	3
Other Utility Plant Adjustments (119)	0	0	4
Total Net Utility Plant	25,702,761	25,321,862	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	590,599	481,983	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	372,337	241,992	6
Net Nonutility Property	218,262	239,991	
Investment in Municipality (123)	0	0	7
Other Investments (124)	0	0	8
Sinking Funds (125)	1,605,810	1,324,889	9
Depreciation Fund (126)	0	0	10
Other Special Funds (128)	0	0	11
Total Other Property and Investments	1,824,072	1,564,880	
CURRENT AND ACCRUED ASSETS			
Cash (131)	199,626	104,357	12
Special Deposits (134)	0	0	13
Working Funds (135)	700	700	14
Temporary Cash Investments (136)	1,975,519	1,348,573	15
Notes Receivable (141)	0	0	16
Customer Accounts Receivable (142)	1,011,524	975,586	17
Other Accounts Receivable (143)	230,218	239,146	18
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	19
Receivables from Municipality (145)	15,313	45,132	20
Plant Materials and Operating Supplies (154)	520,119	596,467	21
Merchandise (155)	0	0	22
Other Materials and Supplies (156)	0	0	23
Stores Expense (163)	0	0	* 24
Prepayments (165)	6,133	3,560	25
Interest and Dividends Receivable (171)	18,207	0	* 26
Accrued Utility Revenues (173)	0	0	27
Miscellaneous Current and Accrued Assets (174)	0	0	28
Total Current and Accrued Assets	3,977,359	3,313,521	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	29
Extraordinary Property Losses (182)	133,194	(2,640)	* 30
Preliminary Survey and Investigation Charges (183)	61,634	52,839	31
Clearing Accounts (184)	7,809	9,553	* 32
Temporary Facilities (185)	0	0	33
Miscellaneous Deferred Debits (186)	1,585,564	1,512,044	34
Total Deferred Debits	1,788,201	1,571,796	
Total Assets and Other Debits	33,292,393	31,772,059	

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)	174,124	174,124	35
Appropriated Earned Surplus (215)	0	0	36
Unappropriated Earned Surplus (216)	28,298,142	27,073,001	37
Total Proprietary Capital	28,472,266	27,247,125	
LONG-TERM DEBT			
Bonds (221)	0	0	38
Advances from Municipality (223)	0	0	39
Other Long-Term Debt (224)	0	0	40
Total Long-Term Debt	0	0	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	41
Accounts Payable (232)	833,407	693,366	42
Payables to Municipality (233)	206,145	205,330	43
Customer Deposits (235)	55,391	44,326	44
Taxes Accrued (236)	297,267	256,444	45
Interest Accrued (237)	4,131	4,225	46
Tax Collections Payable (241)	22,831	22,863	47
Miscellaneous Current and Accrued Liabilities (242)	2,602	4,020	48
Total Current and Accrued Liabilities	1,421,774	1,230,574	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	49
Customer Advances for Construction (252)	276,221	289,559	50
Other Deferred Credits (253)	3,122,132	3,004,801	51
Total Deferred Credits	3,398,353	3,294,360	
OPERATING RESERVES			
Property Insurance Reserve (261)	0	0	52
Injuries and Damages Reserve (262)	0	0	53
Pensions and Benefits Reserve (263)	0	0	54
Miscellaneous Operating Reserves (265)	0	0	55
Total Operating Reserves	0	0	
Total Liabilities and Other Credits	33,292,393	31,772,059	

BALANCE SHEET

Balance Sheet (Page F-07)

General footnotes

Stores Clearing #163 had a negative balance of <\$6,576> in total, but utility listed it as zero on materials & supplies schedule F-13, since the automated program did not allow staff to put in a negative number for stores clearing. This <\$6,576> was netted with account #184 on the balance sheet schedule F-7 and listed on a separate line on the rate of return schedule, split between the electric and water utilities. Note, the <\$6,576> balance by company was <\$7,385> electric and \$809 water.

Interest receivable #171 increased because the utility invested \$1.2 million in CD's in 2008, whereas there were no CD's in 2007.

Extraordinary property loss #182: Authorization for entry to record extraordinary property losses was as per PSC letter dated December 20, 2006. For reference, until 2008, the utility was postponing the deferral of the undepreciated Southwest substation \$'s as per PSC letter dated 12/20/06 deferral was to begin in the year of the utility's next rate case or 1/1/2009, whichever came first. The utility did have a rate case in 2008, and therefore began the deferral, which essentially transferred \$169,132 from A/D of plant in service (#111) to acct #182 extraordinary property loss. From #182, this amount will be deferred over a 5-year period to acct #407 amortization of property losses. It should be noted that the final disposition of the land and equipment formerly used for the SW substation remains unknown, therefore, the deferral amount will have to be adjusted once final disposition becomes known.

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	14,975,348	0	0	19,793,689	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)	9,434,448	0	0	18,392,989	2
Utility Plant in Service - Contributed Plant (101.2)	5,977,124	0	0	1,883,382	3
Utility Plant Purchased or Sold (102)	0			0	4
Utility Plant Leased to Others (104)	0			0	5
Property Held for Future Use (105)	0			0	6
Completed Construction not Classified (106)	0			0	7
Construction Work in Progress (107)	342			30,805	8
Total Utility Plant	15,411,914	0	0	20,307,176	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (111.1)	2,600,362	0	0	5,389,092	9
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	1,470,921	0	0	555,954	10
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)	0			0	11
Accumulated Provision for Depreciation of Property Held for Future Use (113)	0			0	12
Accumulated Provision for Amortization of Utility Plant in Service (114)	0			0	13
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)	0			0	14
Accumulated Provision for Amortization of Property Held for Future Use (116)	0			0	15
Total Accumulated Provision	4,071,283	0	0	5,945,046	
Other Utility Plant Accounts:					
Utility Plant Acquisition Adjustments (117)	0			0	16
Accumulated Provision for Amortization of Utility Plant Acquisition Adjustments (118)	0			0	17
Other Utility Plant Adjustments (119)	0			0	18
Total Other Utility Plant Accounts	0	0	0	0	
Net Utility Plant	11,340,631	0	0	14,362,130	

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

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

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

Particulars (a)	Water (b)	Electric (c)	(d)	(e)	Total (f)	
Balance first of year (111.1)	2,433,018	5,150,814			7,583,832	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	195,114	613,965			809,079	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	10,402				10,402	6
Accruals charged other						7
accounts (specify):						8
DEPR ON ACCT #392 & #396	14,899	33,599			48,498	9
Salvage	11,246	33,242			44,488	10
Other credits (specify):						11
CR ACCUM DEPR ADJ'S	0	107,987			107,987	12
					0	13
					0	14
					0	15
Total credits	231,661	788,793	0	0	1,020,454	16
Debits during year						17
Book cost of plant retired	61,870	397,513			459,383	18
Cost of removal	2,447	47,224			49,671	19
Other debits (specify):						20
DR ACCUM DEPR ADJ'S	0	105,778			105,778	21
					0	22
					0	23
					0	24
Total debits	64,317	550,515	0	0	614,832	25
Balance end of year (111.1)	2,600,362	5,389,092	0	0	7,989,454	26
Footnotes						27

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

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

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

Particulars (a)	Water (b)	Electric (c)	(d)	(e)	Total (f)	
Balance first of year (111.2)	1,364,550	498,793			1,863,343	1
Credits During Year						2
Accruals:						3
Charged Other Income Deductions (426)	110,276	78,267			188,543	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	0				0	6
Accruals charged other						7
accounts (specify):						8
NONE	0	0			0	9
Salvage	1,136	4,073			5,209	10
Other credits (specify):						11
CR ACCUM DEPR ADJ'S	0	197			197	12
					0	13
					0	14
					0	15
Total credits	111,412	82,537	0	0	193,949	16
Debits during year						17
Book cost of plant retired	5,041	19,274			24,315	18
Cost of removal	0	5,572			5,572	19
Other debits (specify):						20
DR ACCUM DEPR ADJ'S	0	530			530	21
					0	22
					0	23
					0	24
Total debits	5,041	25,376	0	0	30,417	25
Balance end of year (111.2)	1,470,921	555,954	0	0	2,026,875	26
Footnotes						27

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Non-Utility Property	481,983	108,616	0	590,599	* 2
Total Nonutility Property (121)	481,983	108,616	0	590,599	
Less accum. prov. depr. & amort. (122)	241,992	130,345	0	372,337	* 3
Net Nonutility Property	239,991	(21,729)	0	218,262	

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

Net Nonutility Property (Accts. 121 & 122) (Page F-11)**General footnotes****Acct #121:**

In 2008, the utility reclassified a transformer from its Layton substation, which was taken out of service in 2008, as non-utility property for a total of \$101,916. The land formerly used for the Layton substation was also reclassified as non-utility property in 2008 at \$6,700.

Acct #122:

Recorded Depreciation expense for 2008 of \$14,095 on Southwest Sub that was reclassified as non-utility property beginning in 2006.

Shifted salvage from utility plant in service A/D to non-utility plant A/D for \$'s received in 2006 (\$13,047) and 2007 (\$1,288) on the sale of equipment from the utility's Southwest substation, which had been reclassified to #121 in 2006.

Shifted A/D on substation transformer that was taken out of service from the Layton Sub in 2008 and is being stored as a "backup"; however, it is unlikely that it will ever be used. This transformer was fully depreciated when it was taken out of service (\$101,916). Accounting treatment reviewed by Mary Kettle at PSC.

For reference, until 2008, the utility was postponing the deferral of the undepreciated Southwest substation \$'s. As per PSC letter dated 12/20/06 deferral was to begin in the year of the utility's next rate case or 1/1/2009, whichever came first. The utility did have a rate case in 2008, and therefore began the deferral, which essentially transferred \$169,132 from A/D of plant in service (#111) to acct #182 extraordinary property loss. From #182, this amount will be deferred over a 5-year period to acct #407 amortization of property losses. It should be noted that the final disposition of the land and equipment formerly used for the SW substation remains unknown, therefore, the deferral amount will have to be adjusted once final disposition becomes known.

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

Particulars (a)	Amount (b)	
Balance first of year		1
Additions:		
Provision for uncollectibles during year	0	2
Collection of accounts previously written off: Utility Customers	0	3
Collection of accounts previously written off: Others	0	4
Total Additions	0	
Deductions:		
Accounts written off during the year: Utility Customers	0	5
Accounts written off during the year: Others	0	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 (151)					0	0	1
Fuel stock expenses (152)					0	0	2
Plant mat. & oper. sup. (154)			467,741		467,741	550,668	3
Total Electric Utility					467,741	550,668	

Account	Total End of Year	Amount Prior Year	
Electric utility total	467,741	550,668	1
Water utility (154)	52,378	45,799	2
Sewer utility (154)		0	3
Heating utility (154)		0	4
Gas utility (154)		0	5
Merchandise (155)		0	6
Other materials & supplies (156)		0	7
Stores expense (163)	0	0 *	8
Total Materials and Supplies	520,119	596,467	

MATERIALS AND SUPPLIES

Materials and Supplies (Page F-13)

General footnotes

Stores Clearing #163 had a negative balance of <\$6,576> in total, but utility listed it as zero on this schedule, since the automated program did not allow staff to put in a negative number for stores clearing. Staff netted this <\$6,576> with account #184 on the balance sheet and listed it on a separate line on the rate of return schedule, split between the electric and water utilities. Note, the <\$6,576> balance by company was <\$7,385> electric and \$809 water.

**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)				
NONE				1
Total			0	
Unamortized premium on debt (251)				
NONE				2
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	174,124	1
Changes during year (explain):		
NONE	0	2
Balance end of year	<u><u>174,124</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)	
None				0	1
Total Bonds (Account 221):				0	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances from Municipality (223)					
NONE	00/00/0000	00/00/0000	0.00%		1
Total for Account 223				0	
Other Long-Term Debt (224)					
NONE	00/00/0000	00/00/0000	0.00%		2
Total for Account 224				0	
Notes Payable (231)					
NONE	00/00/0000	00/00/0000	0.00%		3
Total for Account 231				0	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	256,444	1
Accruals:		
Charged water department expense	256,966	2
Charged electric department expense	362,617	3
Charged sewer department expense	0	4
Other (explain):		
CHARGED DIRECTLY TO GENERAL LEDGER ACCTS	3,012	5
CHARGED DIRECTLY TO ELEC & WTR DEPT'S WORK ORDERS	24,254	6
Total Accruals and other credits	646,849	
Taxes paid during year:		
County, state and local taxes	486,000	7
Social Security taxes	92,247	8
PSC Remainder Assessment	10,384	9
Other (explain):		
LICENSE FEE ASSESSMENT-WI DEPT OF REVENUE (GROSS RECEIPTS TAX)	17,395	10
Total payments and other debits	606,026	
Balance end of year	297,267	

INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
NONE	0			0	1
Subtotal	0	0	0	0	
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)					
237 INTEREST ACCRUED ON CUSTOMER DEPOSITS	4,225	1,476	1,570	4,131	* 4
Subtotal	4,225	1,476	1,570	4,131	
Total	4,225	1,476	1,570	4,131	

INTEREST ACCRUED (ACCT. 237)

Interest Accrued (Acct. 237) (Page F-20)

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

NOTES PAYABLE ACCOUNT #231: This \$1,476 interest accrued applies to customer deposits, not miscellaneous long-term debt. Therefore, it does not tie to the Notes Payable and Miscellaneous Long-Term Debt Schedule.

DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE	0	1
Total (Acct. 123):	0	
Other Investments (124):		
NONE	0	2
Total (Acct. 124):	0	
Sinking Funds (125):		
\$'S INVESTED IN ST POOL & CD'S FOR FUTURE CAPITAL PROJECTS	1,253,674	3
LIABILITY INSURANCE RESERVE AT STATE POOL	68,818	4
WATER IMPACT FEE RESERVE IN CD'S & STATE POOL	283,318	5
Total (Acct. 125):	1,605,810	
Depreciation Fund (126):		
NONE	0	6
Total (Acct. 126):	0	
Other Special Funds (128):		
NONE	0	7
Total (Acct. 128):	0	
Special Deposits (134):		
NONE	0	8
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE	0	9
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	118,845	10
Electric	892,679	11
Sewer (Regulated)	0	12
Other (specify):		
NONE	0	13
Total (Acct. 142):	1,011,524	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	166,890	14
Merchandising, jobbing and contract work	2,141	15
Other (specify):		
JOINT CABLE PLACEMENT	750	16
INST/UPGRADE PRIM & SEC LINE EXT & ELEC SVCS	3,052	17
INSTALL STREET LIGHTING FACILITIES	0	18
PROPERTY DAMAGE CLAIMS OUTSTANDING	6,138	19
ELECTRIC RENT FR PROPERTY DUE FROM ATC (2008)	22,866	20
MISC & LIKE ITEMS LESS THAN \$10,000 (GROUPED BY TYPE)	6,137	21
WORKERS COMP DIVIDEND	8,853	22

DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

Particulars (a)	Balance End of Year (b)	
Other Accounts Receivable (143):		
DEPOSITS FOR UTILITY SERVICE	13,391	23
Total (Acct. 143):	230,218	
Receivables from Municipality (145):		
TAX ROLL LIENS FOR UNPAID UTILITY BILLS	11,305	24
MISC ITEMS UNDER \$10,000 EACH	4,008	25
Total (Acct. 145):	15,313	
Prepayments (165):		
PROP,NOTARY BOND & PUB EMPL DISHONESTY/CRIME INSURANCE	6,136	26
ADJUSTING ENTRY TO MAKE BALANCE SHEET BALANCE (IN PSC REPORT ONLY)	(3)	27
Total (Acct. 165):	6,133	
Extraordinary Property Losses (182):		
TO RECORD UNDEPRECIATED PORTION OF SW SUB PLANT RECLASS'D TO #121	133,194	* 28
Total (Acct. 182):	133,194	
Preliminary Survey and Investigation Charges (183):		
PRELIMINARY WORK DONE TO FIND SUITABLE LAND FOR A FUTURE WELL #7	35,890	29
ENGINEERING COSTS FOR FUTURE CONVERSION OF LOAD FR LINCOLN SUB	7,525	30
PRELIMINARY SURVEY & DESIGN FOR BUILDING RENOVATION PROJECT	18,219	31
Total (Acct. 183):	61,634	
Clearing Accounts (184):		
2009 CLEARING CAPITALIZED IN 2008	(750)	* 32
REMAINING 2/7THS OF UTIL COST TO JOINT PURCH DUMP TRUCK OWNED BY CITY	15,135	* 33
2008 CREDIT BALANCE IN STORES CLEARING	(6,576)	* 34
Total (Acct. 184):	7,809	
Temporary Facilities (185):		
NONE	0	35
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
ENERGY CONSERVATION PROGRAM: '87=\$40,936, '88=\$57,247; '89=\$38,609;	1,486,691	36
'96=\$60,751; '97=\$64,157; '98=\$51,748; '99=\$58,905; '00=\$55,844; '01=\$54,936;	0	37
'90=62,735; '91=\$51,708; '92=\$61,056; '93=\$131,447; '94=\$133,472; '95=\$62,338;	0	38
'02=\$76,023; '03=\$78,807; '04=\$72,556; '05=\$68,349; '06=\$60,608; '07=\$57,456	0	39
'08=\$87,003	0	40
WRS UNFUNDED PENS LIAB PAYOFF, AMORTIZATION APPROVED BY PSC	98,873	41
Total (Acct. 186):	1,585,564	
Payables to Municipality (233):		
DECEMBER 2008 SEWER BILLING	169,074	* 42
JOINT WATER/SEWER TRUEUP FOR 2008	2,426	43
ACCOUNTS PAYABLE INVOICES TO BE PAID IN 2009 FOR MISC GOODS & SVCS	4,201	44
FINAL PMT FOR 2008'S STREET & UTILITY PROJECT	30,444	* 45
Total (Acct. 233):	206,145	

DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

Particulars (a)	Balance End of Year (b)	
Other Deferred Credits (253):		
Regulatory Liability	1,221,108	46
VACATION, SICK LEAVE AND COMP TIME LIABILITY	242,624	47
DEFERRED COMP PROGRAM	1,851	48
DEFERRED POST EMPLOYMENT BENEFIT	18,116	* 49
MISC ADV BILLINGS (INCL BULK WATER & OTHER)	3,827	50
PUBLIC BENEFIT PROGRAM REVENUES: '00=\$23,337; '01=\$95,626; '02=\$98,430	816,762	51
'03=\$98,760; '04=\$99,813; '05=\$106,892 ; '06=\$96,178; '07=\$97,890; '08=\$99,928	0	52
LESS \$193 UNCOLLECTIBLE PUB BEN \$'S	0	53
PUBLIC BENEFIT LOW INCOME PROGRAM EXPENSES: '00=\$1,120; '01=\$23,529	(364,842)	54
'02=\$46,706; '03=\$46,680; '04=\$33,419, '05=\$46,635, '06=\$55,256, '07=\$53,666	0	55
'08=\$57,831	0	56
PUBLIC BENEFIT CONSERVATION PROGRAM EXPENSES: '00=\$1,464; '01=\$49,578;	(368,290)	57
'02=\$49,604, '03=\$74,501; '04=\$57,883, '05=\$55,449, '06=\$36,566, '07=\$43,246	0	58
'08=\$0	0	59
AMORTIZATION OF DEFERRED REVENUES FOR FIBER SYS WITH SCHOOLS	15,439	* 60
DEMAND SIDE MANAGEMENT PROGRAMS (AUTHORIZED CONSERVATION EXPENSE)	1,535,537	61
Total (Acct. 253):	3,122,132	

DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

General footnotes

Explanation of 12/31/08 balance remaining in #184.

1) <\$309> remained in #184 for transportation clearing costs and <\$441> remained in #184 for work order labor clearing costs associated with labor paid in 2009, but closed to plant in 2008. The corresponding labor and fringe dollars reside in #242, Accrued Payroll.

2) In 2004, the municipality purchased a dump truck, which will be owned by the municipality, however the utility paid for a portion of the purchase price based on expected usage. This vehicle will be shared with the municipality. To recover the utility's costs, #184 was debited with \$52,972 in 2004, which is the utility's portion of the purchase price. 1/7th of this cost was then allocated to the various work orders and expense accounts through transportation clearing/loading. 6/7ths remained in #184 as of 12/31/04, or \$45,404. Each year, 1/7th will be charged out, until the balance is at zero. 7 years was selected as the amortization period because it mirrors the standard depreciation rate for this type of vehicle. 2/7ths remains in #184 as of 12/31/08, or \$15,135.

3) <\$6,576> balance in stores clearing was netted against account #184. Please refer to financial statement footnotes for footnote on account #163 from page F-13.

Explanation for acct #253:

1) \$15,439 charged to #253 for the 2008 amortization of deferred revenues for fiber system with schools. Entries per recommendation of Mary Kettle from the PSC to record a portion of the value of plant owned by the utility that the school is benefiting from for attaching fiberoptic equipment. The utility received a discount on its co-ownership cost of the fiberoptic system (the utility is a 50% owner, but only paid 33%) so the remaining approx 16.7% is being recorded as a deferred revenue and being amortized over a 13-year service life.

2) In 2008, the utility was required to record a post employment benefit per GASB45 ruling. The amount listed of \$18,116 was calculated by an actuarial consultant as of 12/31/08.

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

Authorization for entry to record extraordinary property losses was as per PSC letter dated December 20, 2006. For reference, until 2008, the utility was postponing the deferral of the undepreciated Southwest substation \$'s. As per PSC letter dated 12/20/06 deferral was to begin in the year of the utility's next rate case or 1/1/2009, whichever came first. The utility did have a rate case in 2008, and therefore began the deferral, which essentially transferred \$169,132 from A/D of plant in service (#111) to acct #182 extraordinary property loss. From #182, this amount will be deferred over a 5-year period to acct #407 amortization of property losses. It should be noted that the final disposition of the land and equipment formerly used for the SW substation remains unknown, therefore, the deferral amount will have to be adjusted once final disposition becomes known.

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

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

Energy Conservation Program. An "average" cost is expensed each year. The amount is \$112,253 for 2008 as authorized in Docket 1000-ER-105.

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

DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

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

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

\$13,391 for utility service deposits from customers.

\$166,890 is included for the balance due from utility customers for December's sewer billing. Because the sewer department is an enterprise fund of the municipality, these dollars are listed in #143 rather than #142.

\$22,866 included for electric rent from American Transmission Company for 2008. The rental costs are for maintenance and upkeep for shared facilities at the utility's Cedarburg South substation.

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

\$11,305 for tax liens

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

- 1) \$169,074 is included for December 2008's sewer billing revenues due the municipality. (Cedarburg Light & Water bills and collects sewer charges on behalf of the municipality.)
 - 2) Final payment of \$30,444 due the municipality for the 2008 street and utility projects.
-

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)	9,257,230	18,129,960	0	0	27,387,190	1
Materials and Supplies	49,088	509,204	0	0	558,292	2
Other (specify):						
STORES EXPENSE	3,947	(13,395)			(9,448)	* 3
Less Average:						
Reserve for Depreciation (111.1)	2,516,690	5,269,953	0	0	7,786,643	4
Customer Advances for Construction	0	0			0	* 5
Regulatory Liability	713,650	548,161	0	0	1,261,811	6
NONE					0	7
Average Net Rate Base	6,079,925	12,807,655	0	0	18,887,580	
Net Operating Income	324,625	750,468	0	0	1,075,093	8
Net Operating Income as a percent of						
Average Net Rate Base	5.34%	5.86%	N/A	N/A	5.69%	

RETURN ON RATE BASE COMPUTATION

Return on Rate Base Computation (Page F-23)

General footnotes

1) Stores Clearing #163 had a negative balance of <\$6,576> combined as of 12/31/08, but utility listed it as zero on materials & supplies schedule F-13, since the automated program did not allow staff to put in a negative number for stores clearing. We netted this <\$6,576> with account #184 on the balance sheet schedule F-7 and listed the average 2008 balance for each of the electric & water utilities on this rate of return schedule F-23.

2) Customer Advances #252: Beginning in 2008's PSC report, the utility excluded customer advances which do not relate to existing utility plant from the amount recorded as customer advances on this rate of return schedule. This method was confirmed with Kathy Butzlaff of the PSC in June 2008. Only customer advances that relate to existing utility plant, for example, an advance collected to perform a conversion of an overhead electric service to an underground electric service, should affect the utility's rate of return calculation.

**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	736,671	565,844	0	0	1,302,515	1
Add credits during year:					0	2
Deduct charges:						
Miscellaneous Amortization (425)	46,042	35,365	0	0	81,407	3
Other (specify):					0	4
Balance End of Year	690,629	530,479	0	0	1,221,108	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

A 2008 GMC 4WD 1-TON dump truck was purchased for use by the electric and water utility at a cost of \$39,804.

A 2008 Dodge Caravan was purchased for use by the electric and water utility at a cost of \$20,400.

A 1995 used John Deere Tractor/Loader/Backhoe was purchased for use by the electric and water utility at a cost of \$26,430.

2. Leaseholder changes.

NONE

3. Extensions of service.

Individual electrical service extensions were installed during 2008 as well as the completion of a primary line extension, street light facilities & water service for Keup Trails subdivision.

4. Estimated changes in revenues due to rate changes.

Docket 1000-ER-105. A 2.9% overall increase in electric rates was approved by the PSC which became effective 2/2/2008.

Docket 1000-WR-105. A 7.2% overall increase in water rates was approved by the PSC which became effective 2/23/2008.

5. Obligations incurred or assumed, excluding commercial paper.

NONE

6. Formal proceedings with the Public Service Commission.

Docket 1000-CU-100: Application of the City of Cedarburg, as an Electric & Water Public Utility, for Authority to expand its existing garage facility.

Application to increase water rates - Docket 1000-WR-106. A 5.8% overall increase in water rates was approved by the PSC which became effective 1/03/2009.

7. Any additional matters.

The utility transferred its Layton substation transformer and land to account #121 (Non-Utility Plant) and corresponding accumulated depreciation to account #122 (Accumulated Depr on Non-Utility Plant). The remaining plant from the Layton substation was retired, as this substation was taken out of service mid-2008.

The utility started recording a deferral for extraordinary property loss on the undepreciated value of plant at its Southwest Substation that was taken out of service in 2006. The PSC authorized this deferral in a letter dated November 30, 2006.

In 2008, the water utility repaid its interdepartmental loan from the electric utility in full. The loan of \$1,170,888 was recorded in 2003 per direction from the utility commission after the utility functionally segmented its records. The water utility made an initial payment of \$670,888 in 2003, with the remaining \$500,000 to be paid in \$25,000 increments over the next 20 years. However, in 2008, the utility commission directed staff to accelerate the repayment schedule by paying off the \$400,000 balance after reviewing the financial position of the electric and water utilities.

Please refer to the utility's Management Discussion and Analysis included with its audit report for a consolidated listing of significant financial transactions and activities which occurred during 2008. See also various footnotes throughout this annual PSC report for similar explanations.

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	1,517,831	1,460,411	1
Total Sales of Water	1,517,831	1,460,411	
Other Operating Revenues			
Forfeited Discounts (470)	6,143	6,068	2
Rents from Water Property (472)	10,207	32,547	3
Interdepartmental Rents (473)	0	0	4
Other Water Revenues (474)	7,148	6,817	5
Total Other Operating Revenues	23,498	45,432	
Total Operating Revenues	1,541,329	1,505,843	
Operation and Maintenance Expenses			
Source of Supply Expense (600-617)	7,504	27,369	6
Pumping Expenses (620-633)	125,754	115,094	7
Water Treatment Expenses (640-652)	68,517	59,490	8
Transmission and Distribution Expenses (660-678)	268,945	190,027	9
Customer Accounts Expenses (901-906)	41,488	40,108	10
Sales Expenses (910)	0	0	11
Administrative and General Expenses (920-932)	257,964	249,263	12
Total Operation and Maintenance Expenses	770,172	681,351	
Other Operating Expenses			
Depreciation Expense (403)	195,114	185,611	13
Amortization Expense (404-407)	0	0	14
Taxes (408)	251,418	232,010	15
Total Other Operating Expenses	446,532	417,621	
Total Operating Expenses	1,216,704	1,098,972	
NET OPERATING INCOME	324,625	406,871	

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 (Account 461).
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 (460.1)				1
Commercial (460.2)				2
Industrial (460.3)				3
Public Authority (460.4)				4
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential (461.1)	3,464	215,212	729,475	5
Commercial (461.2)	389	84,128	212,392	6
Industrial (461.3)	38	65,829	105,504	7
Public Authority (461.4)	38	27,612	57,065	8
Total Metered Sales to General Customers (461)	3,929	392,781	1,104,436	
Private Fire Protection Service (462)	47		7,905	* 9
Public Fire Protection Service (463)	3,925		404,894	10
Other Water Sales (465)				11
Sales for Resale (466)		0	0	12
Interdepartmental Sales (467)	1	129	596	13
Total Sales of Water	7,902	392,910	1,517,831	

WATER OPERATING REVENUES - SALES OF WATER

Water Operating Revenues - Sales of Water (Page W-02)

General footnotes

The number of private fire protection customers went down considerably due to the fact that in our rate case Docket 1000-WR-105, we asked for permission to discontinue private fire protection rates. As of 2/23/08, we no longer bill private fire protection, so the number of customers at the end of the year was zero. The revenue shown is for January and a portion of February 2008.

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)	1
NONE				1
Total		0	0	

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 for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)	0	1
Other (specify):		
Wholesale fire protection billed	0	2
Amount billed (usually per rate schedule F-1 or Fd-1)	404,894	3
NONE	0	4
Total Public Fire Protection Service (463)	404,894	
Forfeited Discounts (470):		
NONE	0	5
Customer late payment charges	6,143	6
Other (specify):		
Total Forfeited Discounts (470)	6,143	
Rents from Water Property (472):		
RENTS FOR GROUNDS AND BUILDINGS AT WELL #3 BY CELLULAR COMPANIES	10,207	7
Total Rents from Water Property (472)	10,207	
Interdepartmental Rents (473):		
NONE	0	8
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
FEES FOR RECONNECTING METERS, NSF FEES & WELL PERMIT FEES (WHEN APPLICABLE)	1,345	9
Return on net investment in meters charged to sewer department	5,803	10
Other (specify):		
Total Other Water Revenues (474)	7,148	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
SOURCE OF SUPPLY EXPENSES			
Operation Supervision and Engineering (600)		0	1
Operation Labor and Expenses (601)		0	2
Purchased Water (602)		0	3
Miscellaneous Expenses (603)	3,800	11,797	4
Rents (604)		0	5
Maintenance Supervision and Engineering (610)		0	6
Maintenance of Structures and Improvements (611)		0	7
Maintenance of Collecting and Impounding Reservoirs (612)		0	8
Maintenance of Lake, River and Other Intakes (613)		0	9
Maintenance of Wells and Springs (614)	3,704	15,572	* 10
Maintenance of Supply Mains (616)		0	11
Maintenance of Miscellaneous Water Source Plant (617)		0	12
Total Source of Supply Expenses	7,504	27,369	
PUMPING EXPENSES			
Operation Supervision and Engineering (620)	4,223	4,100	13
Fuel for Power Production (621)		0	14
Power Production Labor and Expenses (622)		0	15
Fuel or Power Purchased for Pumping (623)	91,111	85,045	16
Pumping Labor and Expenses (624)	5,958	5,375	17
Expenses Transferred--Credit (625)		0	18
Miscellaneous Expenses (626)	5,330	4,437	19
Rents (627)		0	20
Maintenance Supervision and Engineering (630)		0	21
Maintenance of Structures and Improvements (631)	2,970	4,525	22
Maintenance of Power Production Equipment (632)		0	23
Maintenance of Pumping Equipment (633)	16,162	11,612	24
Total Pumping Expenses	125,754	115,094	
WATER TREATMENT EXPENSES			
Operation Supervision and Engineering (640)	5,279	5,126	25
Chemicals (641)	37,821	31,309	26
Operation Labor and Expenses (642)	22,510	19,655	27
Miscellaneous Expenses (643)	0	0	28
Rents (644)	0	0	29
Maintenance Supervision and Engineering (650)	0	0	30
Maintenance of Structures and Improvements (651)	235	531	31
Maintenance of Water Treatment Equipment (652)	2,672	2,869	32
Total Water Treatment Expenses	68,517	59,490	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Supervision and Engineering (660)	6,863	6,663	33
Storage Facilities Expenses (661)	6,302	900	34
Transmission and Distribution Lines Expenses (662)	40,188	28,234	* 35
Meter Expenses (663)	6,175	12,197	36
Customer Installations Expenses (664)	764	2,923	37
Miscellaneous Expenses (665)	78,646	75,990	38
Rents (666)	0	0	39
Maintenance Supervision and Engineering (670)	0	0	40
Maintenance of Structures and Improvements (671)	0	0	41
Maintenance of Distribution Reservoirs and Standpipes (672)	115	171	42
Maintenance of Transmission and Distribution Mains (673)	90,708	34,197	* 43
Maintenance of Services (675)	28,209	19,522	44
Maintenance of Meters (676)	6,061	5,672	45
Maintenance of Hydrants (677)	4,914	3,558	46
Maintenance of Miscellaneous Plant (678)	0	0	47
Total Transmission and Distribution Expenses	268,945	190,027	
CUSTOMER ACCOUNTS EXPENSES			
Supervision (901)	3,815	3,685	48
Meter Reading Expenses (902)	8,906	8,906	49
Customer Records and Collection Expenses (903)	26,321	25,798	50
Uncollectible Accounts (904)	617	(29)	51
Miscellaneous Customer Accounts Expenses (905)	1,829	1,748	52
Customer Service and Information Expenses (906)			53
Total Customer Accounts Expenses	41,488	40,108	
SALES EXPENSES			
Sales Expenses (910)	0	0	54
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	60,371	57,372	55
Office Supplies and Expenses (921)	2,993	4,309	56
Administrative Expenses Transferred--Credit (922)	0	0	57
Outside Services Employed (923)	5,996	7,308	58
Property Insurance (924)	10,743	9,958	59
Injuries and Damages (925)	13,184	11,577	60
Employee Pensions and Benefits (926)	116,607	102,055	* 61
Regulatory Commission Expenses (928)	4,066	2,166	62
Duplicate Charges--Credit (929)	0	0	63

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
ADMINISTRATIVE AND GENERAL EXPENSES			
Miscellaneous General Expenses (930)	21,296	27,596	64
Rents (931)	14,400	16,800	65
Maintenance of General Plant (932)	8,308	10,122	66
Total Administrative and General Expenses	257,964	249,263	
Total Operation and Maintenance Expenses	770,172	681,351	

WATER OPERATION & MAINTENANCE EXPENSES

Water Operation & Maintenance Expenses (Page W-05)

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

Avg. cost per KWH = .0848

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

Acct #614:

In 2003, the utility had the well hole at its Well #5 chemically treated (through acidization) at a total cost of \$77,860 to eliminate problems caused by sand, lime and clay infiltrating into the water. Per PSC letter dated 2/18/2004, File 1000-DWCCA-BJM, the utility was authorized to defer this expense over a 5-year period beginning in 2003. 2007 was the final year of this deferral, which explains the decrease in this account in 2008. The costs incurred in 2008 were for well rehab work done at Well #3.

Acct #662:

The utility had a contractor perform a city-wide leak detection survey in 2008 at a cost of \$3,200. Additionally, labor increased for our crew to assist with re-locates in problem areas. Also, in mid-2007, the utility contracted with an outside service to perform locating, causing locating costs to increase by approx. \$6,300 from 2007 to 2008, since 2007 only included locating by an outside contractor for 5 months and 2008 included it for the full year. Note, while locating done by a contractor has increased costs for the water department, it has lowered costs for the electric department, this is why it is continuing to be contracted out. Another reason for the increase in costs in 2008 is that although approximately the same number of valves were turned in 2008 as 2007, labor did increase somewhat due to additional time needed to turn valves in problem areas in 2008.

Acct #673:

This account can fluctuate dramatically from year to year, depending how many main breaks there are. In 2008, our crew repaired 22 main breaks, as opposed to 8 in 2007, 8 in 2006, 9 in 2005 & 16 in 2004. The increase in costs in 2008 is a direct result of the significant increase in the number of main breaks. Labor costs increased \$22,000, A/P and inventory costs increased \$34,000.

Acct #926:

The utility was required to record a post employment benefit per GASB45 ruling. The water utility's portion of this benefit was \$5,254, which was the majority of the increase in this account from 2007 to 2008. The offsetting entry was a credit to #253.

TAXES (ACCT. 408 - WATER)

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

Description of Tax (a)	Method Used to Allocate Between Departments (b)	This Year (c)	Last Year (d)	
Property Tax Equivalent	WISC ADMIN CODE PSC SECTION 109	229,082	209,536	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		2,924	2,744	2
Net property tax equivalent		226,158	206,792	
Social Security	PAYROLL DISTRIBUTION	23,898	23,622	3
PSC Remainder Assessment	BASED ON REVENUES	1,362	1,596	4
Other (specify): NONE		0	0	5
Total tax expense		251,418	232,010	

PROPERTY TAX EQUIVALENT (WATER)

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

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Ozaukee				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.178030				3
County tax rate	mills		1.710740				4
Local tax rate	mills		6.494960				5
School tax rate	mills		9.705810				6
Voc. school tax rate	mills		1.925340				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		20.014880				10
Less: state credit	mills		1.759240				11
Net tax rate	mills		18.255640				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		6.494960				14
Combined School Tax Rate	mills		11.631150				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		18.126110				17
Total Tax Rate	mills		20.014880				18
Ratio of Local and School Tax to Total	dec.		0.905632				19
Total tax net of state credit	mills		18.255640				20
Net Local and School Tax Rate	mills		16.532886				21
Utility Plant, Jan. 1	\$	14,975,348	14,975,348				22
Materials & Supplies	\$	45,799	45,799				23
Subtotal	\$	15,021,147	15,021,147				24
Less: Plant Outside Limits	\$	401,860	401,860				25
Taxable Assets	\$	14,619,287	14,619,287				26
Assessment Ratio	dec.		0.947800				27
Assessed Value	\$	13,856,160	13,856,160				28
Net Local & School Rate	mills		16.532886				29
Tax Equiv. Computed for Current Year	\$	229,082	229,082				30
Tax Equivalent per 1994 PSC Report	\$	192,196					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	229,082					34
Footnotes							35

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT						
Organization (301)	0				0	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
Total Intangible Plant	0	0	0	0	0	
SOURCE OF SUPPLY PLANT						
Land and Land Rights (310)	0				0	4
Structures and Improvements (311)	0				0	5
Collecting and Impounding Reservoirs (312)	0				0	6
Lake, River and Other Intakes (313)	0				0	7
Wells and Springs (314)	325,935	14,344	5,484		334,795	8
Supply Mains (316)	0				0	9
Other Water Source Plant (317)	0				0	10
Total Source of Supply Plant	325,935	14,344	5,484	0	334,795	
PUMPING PLANT						
Land and Land Rights (320)	46,173	0	0		46,173	11
Structures and Improvements (321)	191,417				191,417	12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	394,049	2,484	480		396,053	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	42,052				42,052	16
Total Pumping Plant	673,691	2,484	480	0	675,695	
WATER TREATMENT PLANT						
Land and Land Rights (330)	0				0	17
Structures and Improvements (331)	55,764				55,764	18
Sand or Other Media Filtration Equipment (332)	100,829	7,121	4,575		103,375	19 *
Membrane Filtration Equipment (333)					0	20
Other Water Treatment Equipment (334)					0	21
Total Water Treatment Plant	156,593	7,121	4,575	0	159,139	
TRANSMISSION AND DISTRIBUTION PLANT						
Land and Land Rights (340)	1,710				1,710	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	135,661				135,661	24
Transmission and Distribution Mains (343)	5,809,479	244,447	8,113		6,045,813	25
Services (345)	811,440	36,967	195		848,212	26
Meters (346)	373,253	19,657	9,644		383,266	27
Hydrants (348)	420,513	13,220	670		433,063	28

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT						
Other Transmission and Distribution Plant (349)	0				0	29
Total Transmission and Distribution Plant	7,552,056	314,291	18,622	0	7,847,725	
GENERAL PLANT						
Land and Land Rights (389)	0				0	30
Structures and Improvements (390)	0				0	31
Office Furniture and Equipment (391)	10,236				10,236	32
Computer Equipment (391.1)	31,381	13,504	3,258		41,627	33
Transportation Equipment (392)	83,339	12,140	7,622		87,857	34
Stores Equipment (393)	0				0	35
Tools, Shop and Garage Equipment (394)	42,046	1,360	546		42,860	36
Laboratory Equipment (395)	8,082				8,082	37
Power Operated Equipment (396)	52,210	10,572	21,283		41,499	38
Communication Equipment (397)	144,444	40,489	0		184,933	39
SCADA Equipment (397.1)	0				0	40
Miscellaneous Equipment (398)	0				0	41
Total General Plant	371,738	78,065	32,709	0	417,094	
Total utility plant in service directly assignable	9,080,013	416,305	61,870	0	9,434,448	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	9,080,013	416,305	61,870	0	9,434,448	

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

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

General footnotes

NONE

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

n/a

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

n/a

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

n/a

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

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

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

n/a

If Adjustments for any account are nonzero, please explain.

n/a

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

n/a

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

n/a

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

n/a

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

n/a

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

n/a

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

n/a

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

n/a

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

n/a

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

#332.1 water treatment equip - air stripper - no installations or retirements in 2008, balance remained at \$35,861. #332.2 water treatment equip - chemical - installations in 2008 of \$7,121 and retirements of \$4,575. Changed beginning of year balance of \$64,969 to end of year balance of \$67,514.

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT						
Organization (301)	0				0	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
Total Intangible Plant	0	0	0	0	0	
SOURCE OF SUPPLY PLANT						
Land and Land Rights (310)	0				0	4
Structures and Improvements (311)	0				0	5
Collecting and Impounding Reservoirs (312)	0				0	6
Lake, River and Other Intakes (313)	0				0	7
Wells and Springs (314)	0				0	8
Supply Mains (316)	0				0	9
Other Water Source Plant (317)	0				0	10
Total Source of Supply Plant	0	0	0	0	0	
PUMPING PLANT						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	0				0	12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	0				0	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	0				0	16
Total Pumping Plant	0	0	0	0	0	
WATER TREATMENT PLANT						
Land and Land Rights (330)	0				0	17
Structures and Improvements (331)	258,712				258,712	18
Sand or Other Media Filtration Equipment (332)	246,658				246,658	19
Membrane Filtration Equipment (333)					0	20
Other Water Treatment Equipment (334)					0	21
Total Water Treatment Plant	505,370	0	0	0	505,370	
TRANSMISSION AND DISTRIBUTION PLANT						
Land and Land Rights (340)	0				0	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	0				0	24
Transmission and Distribution Mains (343)	3,659,899	58,664	3,477		3,715,086	25
Services (345)	1,251,884	16,611	1,277		1,267,218	26
Meters (346)	0				0	27

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT						
Hydrants (348)	411,406	12,160	287		423,279	28
Other Transmission and Distribution Plant (349)	0				0	29
Total Transmission and Distribution Plant	5,323,189	87,435	5,041	0	5,405,583	
GENERAL PLANT						
Land and Land Rights (389)	0				0	30
Structures and Improvements (390)	0				0	31
Office Furniture and Equipment (391)	0				0	32
Computer Equipment (391.1)	63,601				63,601	33
Transportation Equipment (392)	820				820	34
Stores Equipment (393)	0				0	35
Tools, Shop and Garage Equipment (394)	0				0	36
Laboratory Equipment (395)	1,750				1,750	37
Power Operated Equipment (396)	0				0	38
Communication Equipment (397)	0				0	39
SCADA Equipment (397.1)	0				0	40
Miscellaneous Equipment (398)	0				0	41
Total General Plant	66,171	0	0	0	66,171	
Total utility plant in service directly assignable	5,894,730	87,435	5,041	0	5,977,124	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	5,894,730	87,435	5,041	0	5,977,124	

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

Water Utility Plant in Service --Plant Financed by Contributions-- (Page W-09)

General footnotes

none

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

none

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

--Plant Financed by Utility or Municipality--

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
SOURCE OF SUPPLY PLANT				
Structures and Improvements (311)	0	0.00%		1
Collecting and Impounding Reservoirs (312)	0	0.00%		2
Lake, River and Other Intakes (313)	0	0.00%		3
Wells and Springs (314)	240,308	2.90%	9,581	4
Supply Mains (316)	0	0.00%		5
Other Water Source Plant (317)	0	0.00%		6
Total Source of Supply Plant	240,308		9,581	
PUMPING PLANT				
Structures and Improvements (321)	151,591	3.20%	6,125	7
Other Power Production Equipment (323)	0	0.00%		8
Electric Pumping Equipment (325)	217,203	4.40%	17,382	9
Diesel Pumping Equipment (326)	0	0.00%		10
Other Pumping Equipment (328)	29,859	4.40%	1,850	11
Total Pumping Plant	398,653		25,357	
WATER TREATMENT PLANT				
Structures and Improvements (331)	29,294	3.20%	1,784	12
Sand or Other Media Filtration Equipment (332)	95,509	5.05%	5,158 *	13
Membrane Filtration Equipment (333)				14
Other Water Treatment Equipment (334)				15
Total Water Treatment Plant	124,803		6,942	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	0	0.00%		16
Distribution Reservoirs and Standpipes (342)	91,607	1.90%	2,578	17
Transmission and Distribution Mains (343)	728,520	1.30%	77,059	18
Services (345)	216,453	2.90%	24,065	19
Meters (346)	193,923	5.50%	20,804	20
Hydrants (348)	89,511	2.20%	9,389	21
Other Transmission and Distribution Plant (349)	0	0.00%		22
Total Transmission and Distribution Plant	1,320,014		133,895	
GENERAL PLANT				
Structures and Improvements (390)	0	0.00%		23
Office Furniture and Equipment (391)	3,294	5.80%	594	24
Computer Equipment (391.1)	37,067	26.70%	9,747 *	25
Transportation Equipment (392)	71,620	13.30%	11,385	26
Stores Equipment (393)	0	0.00%		27
Tools, Shop and Garage Equipment (394)	23,689	5.80%	2,462	28
Laboratory Equipment (395)	4,463	5.80%	469	29

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314	5,484	2,100			242,305	4
316					0	5
317					0	6
	5,484	2,100	0	0	242,305	
321					157,716	7
323					0	8
325	480				234,105	9
326					0	10
328					31,709	11
	480	0	0	0	423,530	
331					31,078	12
332	4,575	122			95,970 *	13
333					0	14
334					0	15
	4,575	122	0	0	127,048	
341					0	16
342					94,185	17
343	8,113				797,466	18
345	195				240,323	19
346	9,644		429		205,512	20
348	670		2,652		100,882	21
349					0	22
	18,622	0	3,081	0	1,438,368	
390					0	23
391					3,888	24
391.1	3,258				43,556 *	25
392	7,622		1,025		76,408	26
393					0	27
394	546		38		25,643	28
395					4,932	29

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

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
GENERAL PLANT				
Power Operated Equipment (396)	52,211	7.50%	3,514	30
Communication Equipment (397)	156,896	10.00%	16,469	31
SCADA Equipment (397.1)	0	0.00%		32
Miscellaneous Equipment (398)	0	0.00%		33
Total General Plant	349,240		44,640	
Total accum. prov. directly assignable	2,433,018		220,415	
 Common Utility Plant Allocated to Water Department	 0	 0.00%		 34
Total accum. prov. for depreciation	2,433,018		220,415	

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
396	21,283	225	7,102		41,319	30
397	0				173,365	31
397.1					0	32
398					0	33
	32,709	225	8,165	0	369,111	
	61,870	2,447	11,246	0	2,600,362	
					0	34
	61,870	2,447	11,246	0	2,600,362	

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

Accumulated Provision for Depreciation - Water --Plant Financed by Utility or Municipality-- (Page W-10)

General footnotes

Depreciation rate listed for acct #332 on this utility/municipality financed schedule is 5.05%, which is the 2008 composite of the authorized rate of 3.30% on #332.1 water treatment equipment - air stripper and 6.00% on #332.2 water treatment equipment - chemical. The utility has utility-financed plant in both 332.1 and 332.2, which necessitated the composite depreciation rate.

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

Acct #391.1: The EOY accumulated depreciation balance is greater than the equivalent plant in service due to the current year accrual. Utility staff will monitor this account and stop depreciating if the EOY accum depr balance remains higher than the equivalent plant in service.

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

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ACCUMULATED PROVISION FOR DEPRECIATION - WATER

--Plant Financed by Contributions--

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
SOURCE OF SUPPLY PLANT				
Structures and Improvements (311)	0	0.00%		1
Collecting and Impounding Reservoirs (312)	0	0.00%		2
Lake, River and Other Intakes (313)	0	0.00%		3
Wells and Springs (314)	0	0.00%		4
Supply Mains (316)	0	0.00%		5
Other Water Source Plant (317)	0	0.00%		6
Total Source of Supply Plant	0		0	
PUMPING PLANT				
Structures and Improvements (321)	0	0.00%		7
Other Power Production Equipment (323)	0	0.00%		8
Electric Pumping Equipment (325)	0	0.00%		9
Diesel Pumping Equipment (326)	0	0.00%		10
Other Pumping Equipment (328)	0	0.00%		11
Total Pumping Plant	0		0	
WATER TREATMENT PLANT				
Structures and Improvements (331)	164,775	3.20%	8,279	12
Sand or Other Media Filtration Equipment (332)	190,667	3.30%	8,140	13
Membrane Filtration Equipment (333)				14
Other Water Treatment Equipment (334)				15
Total Water Treatment Plant	355,442		16,419	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	0	0.00%		16
Distribution Reservoirs and Standpipes (342)	0	0.00%		17
Transmission and Distribution Mains (343)	460,767	1.30%	47,937	18
Services (345)	392,056	2.90%	36,527	19
Meters (346)	0	0.00%		20
Hydrants (348)	85,716	2.20%	9,182	21
Other Transmission and Distribution Plant (349)	0	0.00%		22
Total Transmission and Distribution Plant	938,539		93,646	
GENERAL PLANT				
Structures and Improvements (390)	0	0.00%		23
Office Furniture and Equipment (391)	0	0.00%		24
Computer Equipment (391.1)	69,301	26.70%		* 25
Transportation Equipment (392)	709	13.30%	109	26
Stores Equipment (393)	0	0.00%		27
Tools, Shop and Garage Equipment (394)	0	0.00%		28
Laboratory Equipment (395)	559	5.80%	102	29

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314					0	4
316					0	5
317					0	6
	0	0	0	0	0	
321					0	7
323					0	8
325					0	9
326					0	10
328					0	11
	0	0	0	0	0	
331					173,054	12
332					198,807	13
333					0	14
334					0	15
	0	0	0	0	371,861	
341					0	16
342					0	17
343	3,477				505,227	18
345	1,277				427,306	19
346					0	20
348	287		1,136		95,747	21
349					0	22
	5,041	0	1,136	0	1,028,280	
390					0	23
391					0	24
391.1					69,301	25 *
392					818	26
393					0	27
394					0	28
395					661	29

ACCUMULATED PROVISION FOR DEPRECIATION - WATER
--Plant Financed by Contributions--

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
GENERAL PLANT				
Power Operated Equipment (396)	0	0.00%		30
Communication Equipment (397)	0	0.00%		31
SCADA Equipment (397.1)	0	0.00%		32
Miscellaneous Equipment (398)	0	0.00%		33
Total General Plant	70,569		211	
Total accum. prov. directly assignable	1,364,550		110,276	
Common Utility Plant Allocated to Water Department	0	0.00%		34
Total accum. prov. for depreciation	1,364,550		110,276	

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
396					0	30
397					0	31
397.1					0	32
398					0	33
	0	0	0	0	70,780	
	5,041	0	1,136	0	1,470,921	
					0	34
	5,041	0	1,136	0	1,470,921	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER
--Plant Financed by Contributions--

Accumulated Provision for Depreciation - Water --Plant Financed by Contributions-- (Page W-12)

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

For acct #391.1: In 2007 the accumulated depr ending balance exceeded the average plant balance and this continued to be the case in 2008, therefore no depreciation expense was recorded in 2008.

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

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SOURCES OF WATER SUPPLY - 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.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			39,564	39,564	1
February			35,301	35,301	2
March			36,738	36,738	3
April			38,444	38,444	4
May			41,611	41,611	5
June			40,446	40,446	6
July			43,743	43,743	7
August			52,154	52,154	8
September			40,748	40,748	9
October			37,488	37,488	10
November			35,063	35,063	11
December			37,623	37,623	12
Total annual pumpage	0	0	478,923	478,923	

WATER LOSS AND OTHER STATISTICS

1. For Gallons used in the treatment process (line 3), estimate water used in production including filter backwash, pumps, and other utility uses before the point of entry to the distribution system.
2. For Gallons used for other system uses (line 10), report other unmetered water used for system operation and maintenance, water used for non-regulated sewer utility and all other unmetered usage that is known to occur and does not fall into one of the other categories listed under Water Usage.

WATER LOSS STATISTICS

Source of Water Supply Statistics - Total Annual Pumpage (000's):	478,923	1
Less: Gallons (000's) used in the treatment process:	0	2
Subtotal: Gallons (000's) entering distribution system:	478,923	3
Less: Gallons (000's) sold:	392,910	4
Gallons (000's) entering distribution system but not sold:	86,013	5
Estimated Water Usage:		6
Gallons (000's) used to flush mains:	5,420	7
Gallons (000's) used for fire protection:	190	8
Gallons (000's) used to prevent freezing of distribution system:	0	9
Gallons (000's) used for other system uses:	1,092	10
Subtotal Estimated Usage:	6,702	11
Estimated Water Losses:		12
Gallons (000's) lost due to main leaks or breaks:	9,750	13
Gallons (000's) lost due to service leaks or breaks:	1,250	14
Gallons (000's) lost due to hydrant leaks, tank overflows and pressure reducing valves:	0	15
Gallons (000's) for unauthorized usage such as vandalism and theft:	0	16
Gallons (000's) not accounted for:	68,311	17
Subtotal of Estimated Losses:	79,311	18
Percentage of water entering distribution system sold:	82%	19
Percentage of unaccounted for water:	14%	20
If more than 15%, indicate causes:		21

If more than 15%, state what action has been taken to reduce water loss:

OTHER STATISTICS

Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)	2,202	22
Date of maximum: 08/25/2008		23
Cause of maximum: Lawn sprinkling in the community		24
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)	1,008	25
Date of minimum: 11/21/2008		26
Total KWH used by the utility (include pumping, treatment facilities and other utility operations):	1,070,310	27
If water is purchased:		28
Vendor Name: N/A		29
Point of Delivery: N/A		30
What percentage of purchased water is surface water?		31
Number of main breaks repaired this year:	22	32
Number of service breaks repaired this year:	8	33
Population served (estimate the number of individuals served):		34
Inside municipality?	11,435	35
Outside municipality?	60	36

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 #1 MEQUON STREET	BG 643	692	8	700,000	Yes	1
WELL #3 WESTERN AVENUE	BG 645	1,060	15	950,000	Yes	2
WELL #4 WAUWATOSA ROAD	BG 646	1,212	15	600,000	Yes	3
WELL #5 LINCOLN BOULEVARD	BG 647	1,000	11	800,000	Yes	4
WELL #6 HARRISON AVENUE	BG 648	630	19	800,000	Yes	5

SOURCES OF WATER SUPPLY - SURFACE WATERS

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

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	1	3	3&5	1
Location	MEQUON STREET	WESTERN AVENUE	LINCOLN BOULEVARD	2
Purpose	P	P	B	3
Destination	D	T	D	4
Pump Manufacturer	GOULD	LAYNE NW	AMERICAN TURBINE	5
Year Installed	1997	1955	1990	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	610	975	1,450	8
Pump Motor or Standby Engine Mfr	GE	U.S.	2 U.S.	10
Year Installed	1997	1999	1990	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	75	100	50	13
Footnotes				14

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	4	5	6	15
Location	WAUWATOSA ROAD	LINCOLN BOULEVARD	HARRISON AVENUE	16
Purpose	P	P	P	17
Destination	R	T	D	18
Pump Manufacturer	LAYNE NW	LAYNE NW	LAYNE NW	19
Year Installed	1966	1968	1986	20
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	21
Actual Capacity (gpm)	600	750	700	22
Pump Motor or Standby Engine Mfr	U.S.	U.S.	GE	24
Year Installed	2006	2000	2006	25
Type	ELECTRIC	ELECTRIC	ELECTRIC	26
Horsepower	100	125	75	27
Footnotes				28

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)	1
Identification number or name	3	3 & 5	4	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	R	ET	3
Year constructed	1955	1990	1968	4
Primary material (earthen, steel, concrete, other)	STEEL	CONCRETE	STEEL	5
Elevation difference in feet (See Headnote 3.)	160	0	35	6
Total capacity in gallons (actual)	200,000	50,000	1,000,000	7
				8
WATER TREATMENT PLANT				9
Disinfection, type of equipment (gas, liquid, powder, other)		LIQUID	LIQUID	10
Points of application (wellhouse, central facilities, booster station, other)		WELLHOUSE	WELLHOUSE	11
Filters, type (gravity, pressure, other, none)		NONE	NONE	12
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)		0.0000	0.0000	13
Is a corrosion control chemical used (yes, no)?		Y	Y	14
Is water fluoridated (yes, no)?		Y	Y	15
Footnotes				16

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.

Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	Number of Feet				Adjustments Increase or (Decrease) (g)	End of Year (h)	
			First of Year (d)	Added During Year (e)	Retired During Year (f)				
M	D	1.500	36	0	0	0	36	1	
P	D	1.500	5	0	0	0	5	2	
M	D	2.000	294	0	0	0	294	3	
M	D	4.000	3,169	0	61	0	3,108	4	
P	D	4.000	132	0	0	0	132	5	
M	D	6.000	56,983	0	1,292		55,691	6	
M	S	6.000	310	0	0	0	310	7	
P	D	6.000	11,643	12	0	0	11,655	8	
P	S	6.000	29	0	0	0	29	9	
M	D	8.000	44,729	0	1,046		43,683	10	
M	S	8.000	320	0	0	0	320	11	
M	T	8.000	430	0	0	0	430	12	
P	D	8.000	90,820	3,749	0	0	94,569	13	
P	S	8.000	3,180	0	0	0	3,180	14	
M	D	10.000	2,799	0	0	0	2,799	15	
M	S	10.000	80	0	0	0	80	16	
M	T	10.000	598	0	0	0	598	17	
P	D	10.000	105	0	0	0	105	18	
M	D	12.000	17,164	0	0	0	17,164	19	
M	T	12.000	4,002	0	0	0	4,002	20	
P	D	12.000	40,368	0	0	0	40,368	21	
P	S	12.000	345	0	0	0	345	22	
P	T	12.000	2,707	0	0	0	2,707	23	
M	T	16.000	100	0	0	0	100	24	
Total Within Municipality			280,348	3,761	2,399	0	281,710		
P	D	8.000	4,705	0	0	0	4,705	25	
P	D	12.000	1,510	0	0	0	1,510	26	
Total Outside of Municipality			6,215	0	0	0	6,215		
Total Utility			286,563	3,761	2,399	0	287,925		

WATER MAINS

Water Mains (Page W-19)

General footnotes

Water facilities were extended to Keup Trails subdivision in 2008.

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

1362' of 8" watermain was installed in Keup Trails subdivision of which \$523 was funded by the utility and \$58,664 was funded through a non-cash contribution by the developer, Keup Estates, LLC.

The remaining 2,399' of watermain installed in 2008 was to replace aging infrastructure within the City and was fully funded by the utility.

Explain all reported Adjustments.

n/a

If Mains Additions column total is greater than zero AND Additions on both of the Plant in Service schedules (Accounts 316 and/or 343) are zero, please explain.

n/a

If Mains Retirements column total is greater than zero AND Retirements on both of the Plant in Service schedules (Accounts 316 and/or 343) are zero, please explain.

n/a

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)	
L	0.750	565				565		1
M	0.750	509				509		2
P	1.000	229	12			241		3
M	1.000	1,921		2		1,919		4
P	1.250	151	16			167	*	5
M	1.250	21		2		19		6
P	1.500	19	2			21		7
M	1.500	62				62		8
M	2.000	51	1	1		51		9
P	2.000	4				4		10
P	4.000	13	6			19		11
M	4.000	29		6		23		12
P	6.000	9				9		13
M	6.000	18				18		14
M	8.000	2				2		15
P	8.000	1				1		16
Total Utility		3,604	37	11	0	3,630	0	

WATER SERVICES

Water Services (Page W-20)

General footnotes

Water facilities were extended to Keup Trails subdivision in 2008.

We have no Lead 1" services anymore, so deleted that line item from this schedule.

Explain all reported Adjustments.

n/a

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

15 services were installed in Topview Trails subdivision of which \$148 was funded by the utility and \$16,611 was funded through a non-cash contribution by the developer, Keup Estates, LLC.

The remaining 22 services installed in 2008 were to replace aging infrastructure within the City and were fully funded by the utility.

If Services Additions are greater than zero AND Additions on both of the Plant in Service schedules (Account 345) are zero, please explain.

n/a

If Services Retirements are greater than zero AND Retirements on both of the Plant in Service schedules (Account 345) are zero, please explain.

n/a

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

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

METERS

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.
6. Do not include station meters in the meter inventory used to complete these tables.

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)		
0.625	477	0	147	(7)	323	126	*	1
0.750	3,435	170	13	4	3,596	168	*	2
1.000	128	28	6		150	10		3
1.250	2				2	0		4
1.500	65	5	3		67	2		5
2.000	19				19	0		6
3.000	13				13	0		7
4.000	7				7	0		8
6.000	0				0	0		9
Total:	4,146	203	169	(3)	4,177	306		

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)		
0.625	300	16	1	0	0	6	323	*	1
0.750	3,171	218	18	14	0	175	3,596	*	2
1.000	5	98	8	11	0	28	150		3
1.250	0	0	0	0	0	2	2		4
1.500	0	46	5	1	1	14	67		5
2.000	0	10	3	2	0	4	19		6
3.000	0	1	1	5	0	6	13		7
4.000	0	0	2	4	0	1	7		8
6.000	0	0	0	0	0	0	0		9
Total:	3,476	389	38	37	1	236	4,177		

METERS

Meters (Page W-21)

Explain all reported adjustments.

1) In 2008 we identified 6 meters that had been coded incorrectly in our property records as 5/8" meters (adjustment of <6>), and we changed them to 3/4" meters (adjustment of +6). Also adjusted 5/8" meters by <1> and 3/4" meters by <2> to balance top part of page W-21 to bottom of W-21. Insignificant adjustments, so didn't spend a lot of time trying to figure out reason for discrepancies.

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

n/a

If Meters Additions column total is greater than zero AND Additions on both of the Plant in Service schedules (Account 346) are zero, please explain.

n/a

If Meters Retirements column total is greater than zero AND Retirements on both of the Plant in Service schedules (Account 346) are zero, please explain.

n/a

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

Our testing program is currently 10-12 years. The total number of meters tested in 2008 was 306.

If 2-inch or greater meters are reported as residential, please explain.

n/a

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

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

If 6-inch or larger meters in commercial, industrial or public authority classifications have not been tested, please explain.

n/a

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	11				11	1
Within Municipality	553	7	3	0	557	2
Total Fire Hydrants	564	7	3	0	568	
Flushing Hydrants						
	6				6	3
Total Flushing Hydrants	6	0	0	0	6	

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:	568
Number of distribution system valves end of year:	950
Number of distribution valves operated during year:	670

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

Hydrants and Distribution System Valves (Page W-22)

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

n/a

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

n/a

Explain all reported Adjustments.

n/a

ELECTRIC OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Electricity			
Sales of Electricity (440-448)	10,661,319	9,981,476	1
Total Sales of Electricity	10,661,319	9,981,476	
Other Operating Revenues			
Forfeited Discounts (450)	13,316	12,134	2
Miscellaneous Service Revenues (451)	1,814	1,540	3
Sales of Water and Water Power (453)	0	0	4
Rent from Electric Property (454)	63,800	61,254	5
Interdepartmental Rents (455)	14,400	16,800	6
Other Electric Revenues (456)	1,478	2,735	7
Total Other Operating Revenues	94,808	94,463	
Total Operating Revenues	10,756,127	10,075,939	
Operation and Maintenance Expenses			
Power Production Expenses (500-557)	7,810,655	7,253,331	8
Transmission Expenses (560-573)	0	0	9
Distribution Expenses (580-598)	482,469	593,828	10
Customer Accounts Expenses (901-905)	126,368	125,926	11
Customer Service and Information Expenses (906)	112,253		12
Sales Expenses (911-916)	1,879	78,215	13
Administrative and General Expenses (920-932)	462,207	446,096	14
Total Operation and Maintenance Expenses	8,995,831	8,497,396	
Other Expenses			
Depreciation Expense (403)	613,965	562,965	15
Amortization Expense (404-407)	33,299	0	* 16
Taxes (408)	362,564	351,191	17
Total Other Expenses	1,009,828	914,156	
Total Operating Expenses	10,005,659	9,411,552	
NET OPERATING INCOME	750,468	664,387	

ELECTRIC OPERATING REVENUES & EXPENSES

Electric Operating Revenues & Expenses (Page E-01)

General footnotes

Up until 2008, the utility was postponing the deferral of the undepreciated Southwest substation \$'s as per PSC letter dated 12/20/06. The deferral was to begin in the year of the utility's next rate case or 1/1/2009, whichever came first. The utility did have a rate case in 2008, and therefore began the deferral, which essentially transferred \$169,132 from A/D of plant in service (#111) to acct #182 extraordinary property loss. From #182, this amount will be deferred over a 5-year period to acct #407 amortization of property losses. It should be noted that the final disposition of the land and equipment formerly used for the SW substation remains unknown, therefore, the deferral amount will have to be adjusted once final disposition becomes known.

OTHER OPERATING REVENUES (ELECTRIC)

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

Particulars (a)	Amount (b)	
Forfeited Discounts (450):		
Customer late payment charges	13,316	1
Other (specify):		
NONE	0	2
Total Forfeited Discounts (450)	13,316	
Miscellaneous Service Revenues (451):		
FEES FOR RECONNECTING METERS, AND ANY BALANCE TRANSF'D FR #587 (IF APPLICABLE)	1,814	3
Total Miscellaneous Service Revenues (451)	1,814	
Sales of Water and Water Power (453):		
NONE	0	4
Total Sales of Water and Water Power (453)	0	
Rent from Electric Property (454):		
RENTAL FR TELEPHONE & CABLE CO'S FOR ATTACHMENTS TO ELECTRIC POLES	39,124	5
RENT FR ATC FOR 2008 SPACE & MAINT AT CEDARBURG SOUTH SUBSTATION	24,058	6
AMORTIZATION OF DEFERRED REVENUE ON FIBEROPTIC SYSTEM WITH THE SCHOOL	618	7
Total Rent from Electric Property (454)	63,800	
Interdepartmental Rents (455):		
RENT PAID BY THE WATER DEPT TO THE ELECTRIC DEPT	14,400	8
Total Interdepartmental Rents (455)	14,400	
Other Electric Revenues (456):		
SALES TAX RETAINER FEES & PENALTY ON MISC CHARGES	1,478	9
Total Other Electric Revenues (456)	1,478	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
POWER PRODUCTION EXPENSES			
STEAM POWER GENERATION EXPENSES			
Operation Supervision and Engineering (500)	0	0	1
Fuel (501)	0	0	2
Steam Expenses (502)	0	0	3
Steam from Other Sources (503)	0	0	4
Steam Transferred -- Credit (504)	0	0	5
Electric Expenses (505)	0	0	6
Miscellaneous Steam Power Expenses (506)	0	0	7
Rents (507)	0	0	8
Maintenance Supervision and Engineering (510)	0	0	9
Maintenance of Structures (511)	0	0	10
Maintenance of Boiler Plant (512)	0	0	11
Maintenance of Electric Plant (513)	0	0	12
Maintenance of Miscellaneous Steam Plant (514)	0	0	13
Total Steam Power Generation Expenses	0	0	
HYDRAULIC POWER GENERATION EXPENSES			
Operation Supervision and Engineering (535)	0	0	14
Water for Power (536)	0	0	15
Hydraulic Expenses (537)	0	0	16
Electric Expenses (538)	0	0	17
Miscellaneous Hydraulic Power Generation Expenses (539)	0	0	18
Rents (540)	0	0	19
Maintenance Supervision and Engineering (541)	0	0	20
Maintenance of Structures (542)	0	0	21
Maintenance of Reservoirs, Dams and Waterways (543)	0	0	22
Maintenance of Electric Plant (544)	0	0	23
Maintenance of Miscellaneous Hydraulic Plant (545)	0	0	24
Total Hydraulic Power Generation Expenses	0	0	
OTHER POWER GENERATION EXPENSES			
Operation Supervision and Engineering (546)	0	0	25
Fuel (547)	0	0	26
Generation Expenses (548)	0	0	27
Miscellaneous Other Power Generation Expenses (549)	0	0	28
Rents (550)	0	0	29
Maintenance Supervision and Engineering (551)	0	0	30
Maintenance of Structures (552)	0	0	31
Maintenance of Generating and Electric Plant (553)	0	0	32

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
POWER PRODUCTION EXPENSES			
OTHER POWER GENERATION EXPENSES			
Maintenance of Miscellaneous Other Power Generating Plant (554)	0	0	33
Total Other Power Generation Expenses	0	0	
OTHER POWER SUPPLY EXPENSES			
Purchased Power (555)	7,810,655	7,253,331	34
System Control and Load Dispatching (556)	0	0	35
Other Expenses (557)	0	0	36
Total Other Power Supply Expenses	7,810,655	7,253,331	
Total Power Production Expenses	7,810,655	7,253,331	
TRANSMISSION EXPENSES			
Operation Supervision and Engineering (560)	0	0	37
Load Dispatching (561)	0	0	38
Station Expenses (562)	0	0	39
Overhead Line Expenses (563)	0	0	40
Underground Line Expenses (564)	0	0	41
Miscellaneous Transmission Expenses (566)	0	0	42
Rents (567)	0	0	43
Maintenance Supervision and Engineering (568)	0	0	44
Maintenance of Structures (569)	0	0	45
Maintenance of Station Equipment (570)	0	0	46
Maintenance of Overhead Lines (571)	0	0	47
Maintenance of Underground Lines (572)	0	0	48
Maintenance of Miscellaneous Transmission Plant (573)	0	0	49
Total Transmission Expenses	0	0	
DISTRIBUTION EXPENSES			
Operation Supervision and Engineering (580)	10,558	10,251	50
Load Dispatching (581)	0	0	51
Station Expenses (582)	22,936	22,246	52
Overhead Line Expenses (583)	10,662	5,421	53
Underground Line Expenses (584)	29,375	49,914	* 54
Street Lighting and Signal System Expenses (585)	0	2,229	55
Meter Expenses (586)	33,642	14,041	* 56
Customer Installations Expenses (587)	1,466	316	57
Miscellaneous Distribution Expenses (588)	172,257	246,043	* 58
Rents (589)	0	0	59
Maintenance Supervision and Engineering (590)	7,391	7,176	60
Maintenance of Structures (591)	468	229	61
Maintenance of Station Equipment (592)	8,210	27,014	* 62
Maintenance of Overhead Lines (593)	110,896	110,656	63

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
DISTRIBUTION EXPENSES			
Maintenance of Underground Lines (594)	38,077	58,734	* 64
Maintenance of Line Transformers (595)	677	2,861	65
Maintenance of Street Lighting and Signal Systems (596)	33,455	33,423	66
Maintenance of Meters (597)	1,962	3,180	67
Maintenance of Miscellaneous Distribution Plant (598)	437	94	68
Total Distribution Expenses	482,469	593,828	
CUSTOMER ACCOUNTS EXPENSES			
Supervision (901)	11,975	11,566	69
Meter Reading Expenses (902)	25,421	25,674	70
Customer Records and Collection Expenses (903)	83,532	82,367	71
Uncollectible Accounts (904)	1,212	282	72
Miscellaneous Customer Accounts Expenses (905)	4,228	6,037	73
Customer Service and Information Expenses (906)	112,253		* 74
Total Customer Accounts Expenses	238,621	125,926	
SALES EXPENSES			
Supervision (911)	0	0	75
Demonstrating and Selling Expenses (912)	1,879	1,787	76
Advertising Expenses (913)	0	76,428	* 77
Miscellaneous Sales Expenses (916)	0	0	78
Total Sales Expenses	1,879	78,215	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	102,090	99,978	79
Office Supplies and Expenses (921)	4,481	6,451	80
Administrative Expenses Transferred -- Credit (922)	0	0	81
Outside Services Employed (923)	8,994	10,925	82
Property Insurance (924)	15,519	14,869	83
Injuries and Damages (925)	28,766	23,008	84
Employee Pensions and Benefits (926)	198,000	172,127	* 85
Regulatory Commission Expenses (928)	2,602	4,354	86
Duplicate Charges -- Credit (929)	0	0	87
Miscellaneous General Expenses (930)	41,792	50,467	88
Rents (931)	0	0	89
Maintenance of General Plant (932)	59,963	63,917	90
Total Administrative and General Expenses	462,207	446,096	
Total Operation and Maintenance Expenses	8,995,831	8,497,396	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Electric Operation & Maintenance Expenses (Page E-03)

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

Acct #584: 2008's actual costs were \$29,375 less than 2007's costs because:

1) \$11,900 less labor and associated clearing remained in #584 in 2008 than in 2007 for moving existing transformers. In 2007, staff believed some of the extra \$'s should perhaps have been capitalized with the cost of new transformers, as 1st time installation labor loadings were not increased to account for the fact that some of the new transformers were installed on "hot" jobs where switching had to be done to allow safe installation of the transformers. Also, some transformers were installed backlot (also not taken into consideration in transformer labor loadings in 2007). In 2008, staff tried to consider such variations when determining transformer loadings.

2) Costs for locating non-street lighting URD wire in 2008 were \$3,400 lower than in 2007. 2007's were higher primarily because of labor to train staff prior to locator's retirement, and then for add'l labor required during transition of locating to an outside contractor.

3) Costs incurred in the general operation of underground lines were \$2,300 lower in 2008 than in 2007 (labor related). Staff didn't research specific reasons why since amount for this particular line item is fairly small.

Acct #586: 2008's actual costs were \$19,601 more than 2007's actual costs because:

2007 routine electric meter testing was delayed until early in 2008, therefore the number of meters tested and the associated cost for the testing doubled in 2008. Also, in 2007, there was overlap for training with the utility's retiring meter tech and his replacement.

Acct #588: 2008's ACTUAL costs were \$73,786 lower than 2007's actual costs because:

1) \$20,200 decrease in labor and associated clearing (main sub-account 0000).

a) 2007 was a very unusual year. In 2007, significant additional labor was charged to #588 (general category -0000) than normal because the Elec Superintendent retired mid-2007, and prior to his retirement, staff spent considerable time interviewing and training new and promoted employees. After the Elec Super's retirement, training continued as well as efforts to reorganize, streamline, and cleanup work processes and office space. Positions involved in this reorganization and training were the promoted Elec Super, the promoted Line Crew Foreman, and a new Electrical Engineering/Meter Tech. Some additional labor continued to be charged to this account (more than "normal") in 2008 due to the reorganization.

b) The utility also hired an Apprentice Line Mechanic in 2007, and terminated his employment prior to the 6 mo. probationary period. In 2007, time was spent on general training and then also dealing with performance issues, also causing labor over and above "the norm" to be charged to #588 in 2007.

2) \$10,900 decrease in "outside services and supplies" charged to -0000 sub-acct.

a) 2007 included \$12,400 to update the utility's electric system study. Update performed by an outside consultant (ECI). No such update was performed in 2008. This would explain the bulk of the decrease from 2007 to 2008.

3) A \$39,300 decrease in "work order labor clearing" to the utility's main sub-account within #588.

a) In 2007, this end-of-year entry was a debit of \$38,300 whereas in 2008, it was a credit of <\$1,000>. Difference resulting in a \$39,300 decrease from 2007 to 2008. The 2008 balance was so small because of the fact that the estimates used by utility staff to determine the "Work Order Labor Clearing Rate" to use throughout 2008 and the estimated manhours that the rate would be applied against for labor charged to work orders must have both been very close to actual, resulting in only a small balance in the Work Order Labor Clearing Account at year end to be transferred to #588. (Small balance was after end of year entries to load new meter and transformer installations with work order labor clearing pulled from #588.) Whereas in 2007, significantly less labor was charged to work orders than normal & than anticipated, due to staff shortages (less labor available to do construction) and also due to the reorganization in the electric department causing additional expense labor for interviewing, training, and reorganizing (vs. being charged to work orders as it normally would have been).

This caused a \$43,000 debit balance to remain in the W/O Labor Clearing account at the end of 2007 which was transferred to #588 and partially offset by other reductions in work order labor clearing dollars from #588 example: dollars pulled out of #588 to load labor charged to meter

ELECTRIC OPERATION & MAINTENANCE EXPENSES

and transformer work orders ... net of \$38,300 balance in #588.

4) A \$5,600 increase in costs charged for safety and safety training.

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

b) The utility began charging uniform rental costs to this account in 2008 since electric dept uniforms are flame retardant and therefore more costly than standard uniform rentals (previously were charged to #926). This caused #588 to increase by \$2,300.

5) A \$9,200 decrease in stand-by wages, housing allowance, and pager/cell allowance.

a) Decrease is related to staff changes. Elec superintendent retired mid-2007; therefore standby (which the elec superintendent took a lot of in 2007) would have decreased from 2007 to 2008 for the electric dept. Note, the water dept's stand-by pay increased \$2,900 from 2007 to 2008 as it appears water employees picked up some of the standby rotations that had been taken in 2007 by electric employees. Electric superintendent's housing allowance also stopped mid-2007 (\$200/mo ... so \$1200 difference between 2007 and 2008 as a result) and a meter tech retired mid Aug 2007 and his housing allowance stopped (\$200/mo ... so \$1400 difference between 2007 and 2008 as a result). Neither position was filled with an employee that caused any increase in housing allowances already being paid to existing employees. Also, in 2007, approx. \$2,700 of "clearing" dollars were charged to this sub-account in error ... due to a mysterious placement of a formula on the clearing worksheet periodically during the year. It also happened during 2008, but was caught and corrected at year end. In 2009, staff is working to figure out why this happened and eliminate the problem.

Acct #592: 2008's ACTUAL costs were \$18,804 less than actual 2007 costs because:

1) In 2007, \$2400 labor, \$1500 clearing and \$6,000 outside services/supplies was closed to this acct for the substation equipment maint portion of the power plant sub conversion W/O #705015. These costs were for Alliant to move the battery system from the SW sub to the PP sub. No such work occurred in 2008, so this would explain a \$9,900 decrease from 2007 to 2008.

2) An extra \$2900 labor plus \$1500 clearing was charged directly to this account in 2007 off time sheets because of considerable maintenance of substation equipment in 2007 (problems with battery chargers, Alliant here a few times requiring our time too, etc.). This would explain a possible \$4,400 decrease from 2007 to 2008.

3) \$6,900 was spent in 2007 to filter the transformer tap changer and replace the LTC indicator and drag-hands (which were found not to be functioning properly) at the utility's Lincoln substation. No such expense occurred in 2008, so this would explain a \$6,900 decrease.

4) \$3,100 was spent in 2007 on battery maint @ NW sub. No such expense occurred in 2008, so this would explain a \$3,100 decrease.

5) The above decreases would be offset by cost increases in 2008 caused by the transfer switch being repaired at the South sub at a cost for outside services of \$700 and for internal labor and clearing of approx. \$500, as well as the replacement of an LTC drive motor at the South sub at a cost for outside services of \$4,360 and for internal labor and clearing of approx \$1,300. In total, this would offset the above decreases with an increase of \$6,800.

Acct #594: 2008's actual costs were \$20,657 less than 2007's actual costs because:

Primary Reasons:

1) Paid a \$3,000 liability claim to AT&T in 2007 for an after-hours dig-in, did not incur this cost in 2008. This would explain why 2008's costs are \$3,000 lower than 2007's.

2) Apprentice training costs were down \$3,600 from 2007 to 2008 primarily because one of the utility's apprentice line mechanics graduated from the apprenticeship prog & therefore did not need to attend as many weeks of school in 2008 as in previous yrs.

3) A Journey Line Mechanic resigned from employment with CL&W and, as per his employment contract, was required to reimburse the utility for some of his training costs. \$3,507 of this reimbursement was credited to #593-0105, causing 2008's overall total in #593 to be down \$3,500 from 2007.

ELECTRIC OPERATION & MAINTENANCE EXPENSES

4) \$6,100 less labor and clearing was charged to the main subaccount (594-0000) in 2008 than in 2007. Must have been less maintenance work performed since we believe greater effort was made on the crew's part to properly allocate labor in 2008 through time sheets and work order closings. Historically, labor and clearing charged to #594-0000 has been \$17,600 in 2004, \$26,300 in 2005, \$34,800 in 2006, \$38,400 in 2007, and \$32,300 in 2008.

Staff didn't research exactly "why" labor was lower in 2008 due to the year-to-year fluctuations that have existed in past years.

5) \$4,600 less inventory (and stores clearing) was charged to this account in 2008 than in 2007.

Acct #906 & #913:

In 2007, the utility recorded \$'s authorized by the PSC for conservation programs in acct #913; however, the new uniform system of accounts directed this amount now be recorded in account #906. In 2007, the authorized amount was \$76,428 and the new amount for 2008 is \$112,253.

The amount the utility is authorized to collect each year for conservation programs (over and above conservation programs funded through the "Public Benefits / Commitment to Community Fund") increased in 2008. This increase was authorized by the PSC in the utility's electric rate case, effective for 2008. The amount is based on a target of 1% of the electric utility's gross operating rev's.

Acct #926: The utility was required to record a post employment benefit per GASB45 ruling. The electric utility's portion of this expense was \$12,862, which was the main reason this

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

n/a

TAXES (ACCT. 408 - ELECTRIC)

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

Description of Tax (a)	Method Used to Allocate Between Departments (b)	This Year (c)	Last Year (d)	
Property Tax Equivalent	WISC ADMIN CODE - PSC SECTION 109	297,740	281,065	1
Social Security	PAYROLL DISTRIBUTION	38,406	44,363	2
Wisconsin Gross Receipts Tax	BASED ON RURAL ELECTRIC SALES	17,395	15,934	3
PSC Remainder Assessment	BASED IN REVENUES	9,023	9,829	4
Other (specify): NONE		0	0	5
Total tax expense		362,564	351,191	

PROPERTY TAX EQUIVALENT (ELECTRIC)

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

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Ozaukee				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.178030				3
County tax rate	mills		1.710740				4
Local tax rate	mills		6.494960				5
School tax rate	mills		9.705810				6
Voc. school tax rate	mills		1.925340				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		20.014880				10
Less: state credit	mills		1.759240				11
Net tax rate	mills		18.255640				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		6.494960				14
Combined School Tax Rate	mills		11.631150				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		18.126110				17
Total Tax Rate	mills		20.014880				18
Ratio of Local and School Tax to Total	dec.		0.905632				19
Total tax net of state credit	mills		18.255640				20
Net Local and School Tax Rate	mills		16.532886				21
Utility Plant, Jan. 1	\$	19,793,689	19,793,689				22
Materials & Supplies	\$	550,668	550,668				23
Subtotal	\$	20,344,357	20,344,357				24
Less: Plant Outside Limits	\$	1,343,582	1,343,582				25
Taxable Assets	\$	19,000,775	19,000,775				26
Assessment Ratio	dec.		0.947800				27
Assessed Value	\$	18,008,935	18,008,935				28
Net Local & School Rate	mills		16.532886				29
Tax Equiv. Computed for Current Year	\$	297,740	297,740				30
Tax Equivalent per 1994 PSC Report	\$	211,930					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32 33
Tax equiv. for current year (see note 5)	\$	297,740					34
Footnotes							35

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

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

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

ELECTRIC UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

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4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION PLANT						
Poles and Fixtures (355)	0				0	29
Overhead Conductors and Devices (356)	0				0	30
Underground Conduit (357)	0				0	31
Underground Conductors and Devices (358)	0				0	32
Roads and Trails (359)	0				0	33
Total Transmission Plant	0	0	0	0	0	
DISTRIBUTION PLANT						
Land and Land Rights (360)	304,589			(6,700)	297,889	* 34
Structures and Improvements (361)	761,406		65,432		695,974	35
Station Equipment (362)	3,168,711	1,877	111,125	(101,916)	2,957,547	* 36
Storage Battery Equipment (363)	11,693				11,693	37
Poles, Towers and Fixtures (364)	1,403,449	179,307	29,447	(121)	1,553,188	* 38
Overhead Conductors and Devices (365)	1,578,786	124,936	35,753	(28)	1,667,941	* 39
Underground Conduit (366)	722,340	86,329	0	0	808,669	40
Underground Conductors and Devices (367)	3,783,527	295,226	42,073	(1,666)	4,035,014	* 41
Line Transformers (368)	1,771,442	201,388	14,221		1,958,609	* 42
Services (369)	829,837	31,294	9,926	1,033	852,238	43
Meters (370)	490,866	5,578	13,820		482,624	44
Installations on Customers' Premises (371)	12,831	0	54	1,304	14,081	45
Leased Property on Customers' Premises (372)	0				0	46
Street Lighting and Signal Systems (373)	1,211,832	22,407	7,815	(2,428)	1,223,996	47
Total Distribution Plant	16,051,309	948,342	329,666	(110,522)	16,559,463	
GENERAL PLANT						
Land and Land Rights (389)	33,064				33,064	48
Structures and Improvements (390)	516,001	3,583	1,000		518,584	49
Office Furniture and Equipment (391)	54,976				54,976	50
Computer Equipment (391.1)	57,763	24,573	4,449		77,887	51
Transportation Equipment (392)	214,859	48,063	29,025		233,897	52
Stores Equipment (393)	19,142				19,142	53
Tools, Shop and Garage Equipment (394)	110,618	3,241	546		113,313	54
Laboratory Equipment (395)	57,409				57,409	55
Power Operated Equipment (396)	448,491	15,858	10,638		453,711	56
Communication Equipment (397)	303,299	34,551	22,189	(44,118)	271,543	* 57
SCADA Equipment (397.1)					0	58
Miscellaneous Equipment (398)	0				0	59

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

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3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
GENERAL PLANT						
Other Tangible Property (399)	0				0	60
Total General Plant	1,815,622	129,869	67,847	(44,118)	1,833,526	
Total utility plant in service directly assignable	17,866,931	1,078,211	397,513	(154,640)	18,392,989	
Common Utility Plant Allocated to Electric Department (300)	0				0	61
Total utility plant in service	17,866,931	1,078,211	397,513	(154,640)	18,392,989	

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

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

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

YEAR 2008 INSTALLATIONS GREATER THAN \$100,000 PER ACCOUNT:

ACCOUNT #'S 364, 365, 366, 367, 369, 371 AND 373 ARE BROKEN DOWN BY THE FOLLOWING CATEGORIES.

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

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

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

Category D: Routine unit replacements.

Category E: City-wide storm repairs.

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

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

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

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

2008 installations of utility/municipality financed plant exceeding \$100,000 per account by categories listed above:

Category A: Total installs = \$108,208 UMF #364 = \$10,096 UMF, \$0 CF; #365 = \$5,405 UMF, \$0 CF; #366 = \$41,778 UMF, \$0 CF; #367 = \$50,929, \$0 CF; #369 = \$0 UMF, \$0 CF; #373 = \$0 UMF, \$0 CF

Category B: Totals installs = \$37,640 UMF; \$86,369 CF #364 = \$1,133 UMF, \$784 CF; #365 = \$831 UMF, \$180 CF; #366 = \$17,439 UMF, \$18,927 CF; #367 = \$1,127 UMF, \$48,814 CF; #369 = \$16,625 UMF, \$3,256 CF; #373 = \$485 UMF, \$14,408 CF

Category C: Total installs = \$789 UMF; \$4,871 CF #364 = \$0 UMF, \$0 CF; #365 = \$0 UMF, \$0 CF; #366 = \$34 UMF, \$1,933 CF; #367 = \$818 UMF, \$176 CF; #369 = \$4 UMF, \$2,761 CF

Category D: Total Installs = \$40,619 UMF; \$0 CF #364 = \$8,455 UMF, \$0 CF; #365 = \$9,521 UMF, \$0 CF; #366 = \$0 UMF, \$0 CF; #367 = \$5,117 UMF, \$0 CF; #369 = \$2,951 UMF, \$0 CF; #371 = \$0 UMF, \$0 CF; #373 = \$14,575 UMF, \$0 CF

Category E: none

Category F: Total Installs = \$464,375 UMF; \$0 CF #364 = \$121,697 UMF, \$0 CF; #365 = \$70,077 UMF, \$0 CF; #366 = \$26,573 UMF, \$0 CF; #367 = \$234,427 UMF, \$0 CF; #369 = \$11,600 UMF, \$0 CF; #373 = \$0 UMF, \$0 CF

Category G: Total Installs = \$77,840 UMF; \$0 CF #364 = \$36,368 UMF, \$0 CF; #365 = \$38,833 UMF, \$0 CF; #366 = \$0 UMF, \$0 CF; #367 = \$2,639 UMF, \$0 CF; #373 = \$0 UMF, \$0 CF

Category H: Total Installs = \$73 UMF; \$3,617 CF #364 = \$0 UMF, \$0 CF; #365 = \$0 UMF, \$0 CF; #366 = \$0 UMF, \$0 CF; #367 = \$0 UMF, \$0 CF; #369 = \$113 UMF, \$865 CF; #373 = \$41 UMF, \$2,751 CF

Category I: Total Installs = \$9,956 UMF; \$0 CF #364 = \$1,559 UMF, \$0 CF; #365 = \$269 UMF, \$0 CF; #366 = \$572 UMF, \$0 CF; #367 = \$169 UMF, \$0 CF; #373 = \$7,387 UMF, \$0 CF

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

YEAR 2008 RETIREMENTS GREATER THAN \$100,000 PER ACCOUNT:

#362 = \$111,125 The utility retired substation equipment from its Layton substation which was taken out of service mid-2008.

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

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

If Adjustments for any account are nonzero, please explain.

ADJUSTMENTS MADE IN 2008 ARE BROKEN DOWN INTO THE FOLLOWING CATEGORIES:

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

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

CATEGORY 3: Transfer \$'s previously tracked in accounts #360 & #362, for land and equipment at the utility's former Layton Substation. Transfer made to account #121 Non-utility Property.

CATEGORY 4: Retire SCADA equipment from former SW substation that should have been retired in 2006.

CATEGORY 1: none in 2008

CATEGORY 2: #364 = <\$121> UMF, <\$20> CF; #365 = <\$28> UMF, \$0 CF; #367 = <\$1,666> UMF, <\$367> CF; #369 = \$1,033 UMF, \$197 CF; #371 = \$1,304 UMF, \$0 CF; #373 = <\$2,428> UMF, <\$143> CF

CATEGORY 3: #360 = <\$6,700> UMF only; #362 = <\$101,916> UMF only

CATEGORY 4: #397 = <\$44,118> UMF, \$0 CF

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

N/A Substation equipment schedule is filled in.

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

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

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

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION PLANT						
Towers and Fixtures (354)	0				0	28
Poles and Fixtures (355)	0				0	29
Overhead Conductors and Devices (356)	0				0	30
Underground Conduit (357)	0				0	31
Underground Conductors and Devices (358)	0				0	32
Roads and Trails (359)	0				0	33
Total Transmission Plant	0	0	0	0	0	
DISTRIBUTION PLANT						
Land and Land Rights (360)	0				0	34
Structures and Improvements (361)	0				0	35
Station Equipment (362)	0				0	36
Storage Battery Equipment (363)	0				0	37
Poles, Towers and Fixtures (364)	149,773	784	5,198	(20)	145,339	* 38
Overhead Conductors and Devices (365)	91,358	180	2,063		89,475	39
Underground Conduit (366)	103,964	20,860			124,824	40
Underground Conductors and Devices (367)	818,191	48,990	8,603	(367)	858,211	* 41
Line Transformers (368)	0				0	42
Services (369)	154,391	6,883	608	197	160,863	43
Meters (370)	0				0	44
Installations on Customers' Premises (371)	0				0	45
Leased Property on Customers' Premises (372)	0				0	46
Street Lighting and Signal Systems (373)	384,626	17,160	2,802	(143)	398,841	* 47
Total Distribution Plant	1,702,303	94,857	19,274	(333)	1,777,553	
GENERAL PLANT						
Land and Land Rights (389)	0				0	48
Structures and Improvements (390)	10,000				10,000	49
Office Furniture and Equipment (391)	0				0	50
Computer Equipment (391.1)	94,649				94,649	51
Transportation Equipment (392)	1,180				1,180	52
Stores Equipment (393)	0				0	53
Tools, Shop and Garage Equipment (394)	0				0	54
Laboratory Equipment (395)	0				0	55
Power Operated Equipment (396)	0				0	56
Communication Equipment (397)	0				0	57
SCADA Equipment (397.1)	0				0	58
Miscellaneous Equipment (398)	0				0	59

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
GENERAL PLANT						
Other Tangible Property (399)	0				0	60
Total General Plant	105,829	0	0	0	105,829	
Total utility plant in service directly assignable	1,808,132	94,857	19,274	(333)	1,883,382	
Common Utility Plant Allocated to Electric Department (300)	0				0	61
Total utility plant in service	1,808,132	94,857	19,274	(333)	1,883,382	

ELECTRIC UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

Electric Utility Plant in Service --Plant Financed by Contributions-- (Page E-07)

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

YEAR 2008 INSTALLATIONS GREATER THAN \$100,000 PER ACCOUNT:

ACCOUNT #'S 364, 365, 366, 367, 369, 371 AND 373 ARE BROKEN DOWN BY THE FOLLOWING CATEGORIES.

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

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

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

Category D: Routine unit replacements.

Category E: City-wide storm repairs.

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

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

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

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

2008 installations of utility/municipality financed plant exceeding \$100,000 per account by categories listed above:

Category A: Total installs = \$108,208 UMF #364 = \$10,096 UMF, \$0 CF; #365 = \$5,405 UMF, \$0 CF; #366 = \$41,778 UMF, \$0 CF; #367 = \$50,929, \$0 CF; #369 = \$0 UMF, \$0 CF; #373 = \$0 UMF, \$0 CF

Category B: Totals installs = \$37,640 UMF; \$86,369 CF #364 = \$1,133 UMF, \$784 CF; #365 = \$831 UMF, \$180 CF; #366 = \$17,439 UMF, \$18,927 CF; #367 = \$1,127 UMF, \$48,814 CF; #369 = \$16,625 UMF, \$3,256 CF; #373 = \$485 UMF, \$14,408 CF

Category C: Total installs = \$789 UMF; \$4,871 CF #364 = \$0 UMF, \$0 CF; #365 = \$0 UMF, \$0 CF; #366 = \$334 UMF, \$1,933 CF; #367 = \$818 UMF, \$176 CF; #369 = \$4 UMF, \$2,761 CF

Category D: Total Installs = \$40,619 UMF; \$0 CF #364 = \$8,455 UMF, \$0 CF; #365 = \$9,521 UMF, \$0 CF; #366 = \$0 UMF, \$0 CF; #367 = \$5,117 UMF, \$0 CF; #369 = \$2,951 UMF, \$0 CF; #371 = \$0 UMF, \$0 CF; #373 = \$14,575 UMF, \$0 CF

Category E: none

Category F: Total Installs = \$464,375 UMF; \$0 CF #364 = \$121,697 UMF, \$0 CF; #365 = \$70,077 UMF, \$0 CF; #366 = \$26,573 UMF, \$0 CF; #367 = \$234,427 UMF, \$0 CF; #369 = \$11,600 UMF, \$0 CF; #373 = \$0 UMF, \$0 CF

Category G: Total Installs = \$77,840 UMF; \$0 CF #364 = \$36,368 UMF, \$0 CF; #365 = \$38,833 UMF, \$0 CF; #366 = \$0 UMF, \$0 CF; #367 = \$2,639 UMF, \$0 CF; #373 = \$0 UMF, \$0 CF

Category H: Total Installs = \$73 UMF; \$3,617 CF #364 = \$0 UMF, \$0 CF; #365 = \$0 UMF, \$0 CF; #366 = \$0 UMF, \$0 CF; #367 = \$0 UMF, \$0 CF; #369 = \$113 UMF, \$865 CF; #373 = \$41 UMF, \$2,751 CF

Category I: Total Installs = \$9,956 UMF; \$0 CF #364 = \$1,559 UMF, \$0 CF; #365 = \$269 UMF, \$0 CF; #366 = \$572 UMF, \$0 CF; #367 = \$169 UMF, \$0 CF; #373 = \$7,387 UMF, \$0 CF

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

None

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

Electric Utility Plant in Service --Plant Financed by Contributions-- (Page E-07)

If Adjustments for any account are nonzero, please explain.

ADJUSTMENTS MADE IN 2008 ARE BROKEN DOWN INTO THE FOLLOWING CATEGORIES:

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

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

CATEGORY 3: Transfer \$'s previously tracked in accounts #360 & #362, for land and equipment at the utility's former Layton Substation. Transfer made to account #121 Non-utility Property.

CATEGORY 4: Retire SCADA equipment from former SW substation that should have been retired in 2006.

CATEGORY 1: none in 2008

CATEGORY 2: #364 = <\$121> UMF, <\$20> CF; #365 = <\$28> UMF, \$0 CF; #367 = <\$1,666> UMF, <\$367> CF; #369 = \$1,033 UMF, \$197 CF; #371 = \$1,304 UMF, \$0 CF; #373 = <\$2,428> UMF, <\$143> CF

CATEGORY 3: #360 = <\$6,700> UMF only; #362 = <\$101,916> UMF only

CATEGORY 4: #397 = <\$44,118> UMF, \$0 CF

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC

--Plant Financed by Utility or Municipality--

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
STEAM PRODUCTION PLANT				
Structures and Improvements (311)	0	0.00%		1
Boiler Plant Equipment (312)	0	0.00%		2
Engines and Engine Driven Generators (313)	0	0.00%		3
Turbogenerator Units (314)	0	0.00%		4
Accessory Electric Equipment (315)	0	0.00%		5
Miscellaneous Power Plant Equipment (316)	0	0.00%		6
Total Steam Production Plant	0		0	
HYDRAULIC PRODUCTION PLANT				
Structures and Improvements (331)	0	0.00%		7
Reservoirs, Dams and Waterways (332)	0	0.00%		8
Water Wheels, Turbines and Generators (333)	0	0.00%		9
Accessory Electric Equipment (334)	0	0.00%		10
Miscellaneous Power Plant Equipment (335)	0	0.00%		11
Roads, Railroads and Bridges (336)	0	0.00%		12
Total Hydraulic Production Plant	0		0	
OTHER PRODUCTION PLANT				
Structures and Improvements (341)	0	0.00%		13
Fuel Holders, Producers and Accessories (342)	0	0.00%		14
Prime Movers (343)	0	0.00%		15
Generators (344)	0	0.00%		16
Accessory Electric Equipment (345)	0	0.00%		17
Miscellaneous Power Plant Equipment (346)	0	0.00%		18
Total Other Production Plant	0		0	
TRANSMISSION PLANT				
Structures and Improvements (352)	0	0.00%		19
Station Equipment (353)	0	0.00%		20
Towers and Fixtures (354)	0	0.00%		21
Poles and Fixtures (355)	0	0.00%		22
Overhead Conductors and Devices (356)	0	0.00%		23
Underground Conduit (357)	0	0.00%		24
Underground Conductors and Devices (358)	0	0.00%		25
Roads and Trails (359)	0	0.00%		26
Total Transmission Plant	0		0	
DISTRIBUTION PLANT				
Structures and Improvements (361)	206,015	3.18%	23,172 *	27
Station Equipment (362)	982,445	3.23%	98,939 *	28
Storage Battery Equipment (363)	1,170	4.00%	468	29

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314					0	4
315					0	5
316					0	6
	0	0	0	0	0	
331					0	7
332					0	8
333					0	9
334					0	10
335					0	11
336					0	12
	0	0	0	0	0	
341					0	13
342					0	14
343					0	15
344					0	16
345					0	17
346					0	18
	0	0	0	0	0	
352					0	19
353					0	20
354					0	21
355					0	22
356					0	23
357					0	24
358					0	25
359					0	26
	0	0	0	0	0	
361	65,432			105,650	269,405 *	27
362	111,125			(52,768)	917,491 *	28
363					1,638	29

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC

--Plant Financed by Utility or Municipality--

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
DISTRIBUTION PLANT				
Poles, Towers and Fixtures (364)	109,509	3.26%	48,193	* 30
Overhead Conductors and Devices (365)	121,475	3.44%	55,844	* 31
Underground Conduit (366)	70,583	2.50%	19,138	32
Underground Conductors and Devices (367)	976,811	4.63%	180,999	* 33
Line Transformers (368)	528,216	3.03%	56,510	34
Services (369)	326,749	2.62%	22,035	* 35
Meters (370)	244,420	3.17%	15,430	36
Installations on Customers' Premises (371)	(290)	3.87%	521	* 37
Leased Property on Customers' Premises (372)	0	0.00%		38
Street Lighting and Signal Systems (373)	468,217	2.72%	33,127	* 39
Total Distribution Plant	4,035,320		554,376	
GENERAL PLANT				
Structures and Improvements (390)	306,037	2.50%	12,932	40
Office Furniture and Equipment (391)	38,661	6.25%	3,436	41
Computer Equipment (391.1)	35,639	14.29%	9,692	42
Transportation Equipment (392)	123,813	5.69%	12,756	43
Stores Equipment (393)	6,565	4.00%	766	44
Tools, Shop and Garage Equipment (394)	46,868	6.67%	7,468	45
Laboratory Equipment (395)	46,730	5.56%	3,192	46
Power Operated Equipment (396)	231,957	4.62%	20,842	47
Communication Equipment (397)	279,224	7.69%	22,103	* 48
SCADA Equipment (397.1)				49
Miscellaneous Equipment (398)	0	0.00%		50
Total General Plant	1,115,494		93,187	
Total accum. prov. directly assignable	5,150,814		647,563	
Common Utility Plant Allocated to Electric Department	0	0.00%		51
Total accum. prov. for depreciation	5,150,814		647,563	
GENERAL PLANT				
Other Tangible Property (399)	0	0.00%		52
Total General Plant	0		0	
Total accum. prov. directly assignable	5,150,814		647,563	

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
364	29,447	19,667	5,131	(121)	113,598	* 30
365	35,753	9,888	7,227	(28)	138,877	* 31
366	0				89,721	32
367	42,073	6,953	4,470	(1,666)	1,111,588	* 33
368	14,221	3,913	895		567,487	34
369	9,926	4,787	77	1,033	335,181	* 35
370	13,820		107		246,137	36
371	54	7		1,304	1,474	* 37
372					0	38
373	7,815	1,698	5,104	(2,428)	494,507	* 39
	329,666	46,913	23,011	50,976	4,287,104	
390	1,000	200			317,769	40
391					42,097	41
391.1	4,449				40,882	42
392	29,025		6,695		114,239	43
393					7,331	44
394	546		38		53,828	45
395					49,922	46
396	10,638	111	3,498		245,548	47
397	22,189			(48,767)	230,371	* 48
397.1					0	49
398					0	50
	67,847	311	10,231	(48,767)	1,101,987	
	397,513	47,224	33,242	2,209	5,389,091	
					0	51
	397,513	47,224	33,242	2,209	5,389,091	
399					0	52
	0	0	0	0	0	
	397,513	47,224	33,242	2,209	5,389,091	

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

Accumulated Provision for Depreciation - Electric --Plant Financed by Utility or Municipality-- (Page E-09)

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

Acct. #371, Accum. Depr. began the year 2005 with a credit balance. Reason goes back to 1999 when a field inventory was done of the utility's electrical distribution system, and in the process, some plant was reclassified, causing a credit balance in accumulated depreciation.

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

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

Accumulated Provision for Depreciation - Electric --Plant Financed by Utility or Municipality-- (Page E-09)

If Adjustments for any account are nonzero, please explain.

ADJUSTMENTS MADE IN 2008 ARE BROKEN DOWN INTO THE FOLLOWING CATEGORIES:

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

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

CATEGORY 3: Transfer accum depr \$'s associated with plant \$'s previously tracked in account #362, for equipment at the utility's former Layton Substation. Transfer made to account #122 accumulated depr of Non-utility Property.

CATEGORY 4: Adjusting accum depreciation for SCADA equipment that was taken out of plant through an adjustment to plant. SCADA equipment was located at the utility's former SW substation and it should have been retired in 2006. The portion of depr expense that was recorded in error in 2006 (1/2 year), 2007 (full year) and 2008 (1/2 year) was also reversed.

CATEGORY 5: To adjust accum depr for salvage received in 2006 & 2007 that was booked to accum depr of util plant in service but should have been booked to accum depr of non-util plant (for the sale of equip from the utility's former SW substation, which substation \$'s had been reclassified to non-util plant in 2006).

CATEGORY 6: Until 2008, the utility was postponing the deferral of the undepreciated Southwest substation \$'s as per PSC letter dated 12/20/06 deferral was to begin in the year of the utility's next rate case or 1/1/2009, whichever came first. The utility did have a rate case in 2008, and therefore began the deferral, which essentially transferred \$169,132 from A/D of plant in service (#111) to acct #182 extraordinary property loss. From #182, this amount will be deferred over a 5-year period to acct #407 amortization of property losses. It should be noted that the final disposition of the land and equipment formerly used for the SW substation remains unknown, therefore, the deferral amount will have to be adjusted once final disposition becomes known.

CATEGORY 1: none in 2008

CATEGORY 2: #364 = <\$121> UMF, <\$20> CF; #365 = <\$28> UMF, \$0 CF; #367 = <\$1,666> UMF, <\$367> CF; #369 = \$1,033 UMF, \$197 CF; #371 = \$1,304 UMF, \$0 CF; #373 = <\$2,428> UMF, <\$143> CF

CATEGORY 3: #362 = <\$101,916> UMF only

CATEGORY 4: #397 = <\$48,767> UMF, \$0 CF

CATEGORY 5: #361 = <\$2,255>, #362 = <\$10,791> & <\$1,288>

CATEGORY 6: #361 = \$107,905, #362 = \$61,227

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

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

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
STEAM PRODUCTION PLANT			
Structures and Improvements (311)	0	0.00%	1
Boiler Plant Equipment (312)	0	0.00%	2
Engines and Engine Driven Generators (313)	0	0.00%	3
Turbogenerator Units (314)	0	0.00%	4
Accessory Electric Equipment (315)	0	0.00%	5
Miscellaneous Power Plant Equipment (316)	0	0.00%	6
Total Steam Production Plant	0		0
HYDRAULIC PRODUCTION PLANT			
Structures and Improvements (331)	0	0.00%	7
Reservoirs, Dams and Waterways (332)	0	0.00%	8
Water Wheels, Turbines and Generators (333)	0	0.00%	9
Accessory Electric Equipment (334)	0	0.00%	10
Miscellaneous Power Plant Equipment (335)	0	0.00%	11
Roads, Railroads and Bridges (336)	0	0.00%	12
Total Hydraulic Production Plant	0		0
OTHER PRODUCTION PLANT			
Structures and Improvements (341)	0	0.00%	13
Fuel Holders, Producers and Accessories (342)	0	0.00%	14
Prime Movers (343)	0	0.00%	15
Generators (344)	0	0.00%	16
Accessory Electric Equipment (345)	0	0.00%	17
Miscellaneous Power Plant Equipment (346)	0	0.00%	18
Total Other Production Plant	0		0
TRANSMISSION PLANT			
Structures and Improvements (352)	0	0.00%	19
Station Equipment (353)	0	0.00%	20
Towers and Fixtures (354)	0	0.00%	21
Poles and Fixtures (355)	0	0.00%	22
Overhead Conductors and Devices (356)	0	0.00%	23
Underground Conduit (357)	0	0.00%	24
Underground Conductors and Devices (358)	0	0.00%	25
Roads and Trails (359)	0	0.00%	26
Total Transmission Plant	0		0
DISTRIBUTION PLANT			
Structures and Improvements (361)	0	0.00%	27
Station Equipment (362)	0	0.00%	28
Storage Battery Equipment (363)	0	0.00%	29

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314					0	4
315					0	5
316					0	6
	0	0	0	0	0	
331					0	7
332					0	8
333					0	9
334					0	10
335					0	11
336					0	12
	0	0	0	0	0	
341					0	13
342					0	14
343					0	15
344					0	16
345					0	17
346					0	18
	0	0	0	0	0	
352					0	19
353					0	20
354					0	21
355					0	22
356					0	23
357					0	24
358					0	25
359					0	26
	0	0	0	0	0	
361					0	27
362					0	28
363					0	29

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC

--Plant Financed by Contributions--

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
DISTRIBUTION PLANT				
Poles, Towers and Fixtures (364)	1,022	3.26%	4,810	* 30
Overhead Conductors and Devices (365)	7,094	3.44%	3,110	31
Underground Conduit (366)	8,382	2.50%	2,860	32
Underground Conductors and Devices (367)	230,314	4.63%	38,809	* 33
Line Transformers (368)	0	0.00%		34
Services (369)	62,581	2.62%	4,130	* 35
Meters (370)	0	0.00%		36
Installations on Customers' Premises (371)	0	0.00%		37
Leased Property on Customers' Premises (372)	0	0.00%		38
Street Lighting and Signal Systems (373)	129,651	2.72%	10,655	* 39
Total Distribution Plant	439,044		64,374	
GENERAL PLANT				
Structures and Improvements (390)	1,575	2.50%	250	40
Office Furniture and Equipment (391)	0	0.00%		41
Computer Equipment (391.1)	57,470	14.29%	13,525	42
Transportation Equipment (392)	704	6.25%	118	43
Stores Equipment (393)	0	0.00%		44
Tools, Shop and Garage Equipment (394)	0	0.00%		45
Laboratory Equipment (395)	0	0.00%		46
Power Operated Equipment (396)	0	0.00%		47
Communication Equipment (397)	0	0.00%		48
SCADA Equipment (397.1)	0			49
Miscellaneous Equipment (398)	0	0.00%		50
Total General Plant	59,749		13,893	
Total accum. prov. directly assignable	498,793		78,267	
Common Utility Plant Allocated to Electric Department	0	0.00%		51
Total accum. prov. for depreciation	498,793		78,267	
GENERAL PLANT				
Other Tangible Property (399)	0	0.00%		52
Total General Plant	0		0	
Total accum. prov. directly assignable	498,793		78,267	

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
364	5,198	3,110	570	(20)	(1,926)	* 30
365	2,063	627	498		8,012	31
366					11,242	32
367	8,603	1,340	1,378	(367)	260,191	* 33
368					0	34
369	608	236	15	197	66,079	* 35
370					0	36
371					0	37
372					0	38
373	2,802	259	1,612	(143)	138,714	* 39
	19,274	5,572	4,073	(333)	482,312	
390					1,825	40
391					0	41
391.1					70,995	42
392					822	43
393					0	44
394					0	45
395					0	46
396					0	47
397					0	48
397.1					0	49
398					0	50
	0	0	0	0	73,642	
	19,274	5,572	4,073	(333)	555,954	
					0	51
	19,274	5,572	4,073	(333)	555,954	
399					0	52
	0	0	0	0	0	
	19,274	5,572	4,073	(333)	555,954	

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

Accumulated Provision for Depreciation - Electric --Plant Financed by Contributions-- (Page E-11)

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

Cost of removal on acct #364 has caused the accumulated depreciation balance to be below zero. Cost of removal is determined through standard labor allocations by the utility's automated work order system. A couple of years ago the utility modified (lowered) the standard labor allocation for removal on numerous #364 CPR units hoping to reduce cost of removal. However, between 1999 and approx 2006, removal costs were recorded at an amount likely higher than what should have been recorded (more \$'s should have likely gone to plant installations vs. cost of removal).

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

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

Accumulated Provision for Depreciation - Electric --Plant Financed by Contributions-- (Page E-11)

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

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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)	16	0	1	0	15		1
7.2/12.5 kV (12kV)	0				0		2
14.4/24.9 kV (25kV)	18	1	0	0	19		3
Other:							
NONE	0				0		4
Underground Lines							
2.4/4.16 kV (4kV)	24	0	0	0	24		5
7.2/12.5 kV (12kV)	0				0		6
14.4/24.9 kV (25kV)	29	1	0	0	30		7
Other:							
NONE	0				0		8
Primary Distribution System Voltage(s) -- Rural							
Pole Lines							
2.4/4.16 kV (4kV)	1	0	1	0	0		9
7.2/12.5 kV (12kV)	0				0		10
14.4/24.9 kV (25kV)	6	1	0	0	7		11
Other:							
NONE	0				0		12
Underground Lines							
2.4/4.16 kV (4kV)	2	0	0	0	2		13
7.2/12.5 kV (12kV)	0				0		14
14.4/24.9 kV (25kV)	5	0	0	0	5		15
Other:							
NONE	0				0		16
Transmission System							
Pole Lines							
34.5 kV	0				0		17
69 kV	0				0		18
115 kV	0				0		19
138 kV	0				0		20
Other:							
NONE	0				0		21
Underground Lines							
34.5 kV	0				0		22
69 kV	0				0		23
115 kV	0				0		24
138 kV	0				0		25
Other:							
NONE	0				0		26

RURAL LINE CUSTOMERS

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

Particulars (a)	Amount (b)	
Customers added on rural lines during year:		1
Farm Customers	0	2
Nonfarm Customers	0	3
Total	0	4
Customers on rural lines at end of year:		5
Rural Customers (served at rural rates):		6
Farm	0	7
Nonfarm	0	8
Total	0	9
Customers served at other than rural rates:		10
Farm	1	11
Nonfarm	330	12
Total	331	13
Total customers on rural lines at end of year	331	14

MONTHLY PEAK DEMAND AND ENERGY USAGE

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

Monthly Peak						Monthly Energy Usage	
Month (a)		kW (b)	Day of Week (c)	Date (MM/DD/YYYY) (d)	Time Beginning (HH:MM) (e)	(kWh) (000's) (f)	
January	01	19,736	Thursday	01/03/2008	18:00	10,795	1
February	02	18,816	Monday	02/11/2008	19:00	9,915	2
March	03	17,691	Monday	03/03/2008	19:00	9,752	3
April	04	16,877	Thursday	04/10/2008	20:00	9,081	4
May	05	16,122	Friday	05/30/2008	11:00	8,897	5
June	06	22,108	Thursday	06/26/2008	15:00	9,768	6
July	07	24,366	Wednesday	07/30/2008	17:00	11,306	7
August	08	23,825	Tuesday	08/05/2008	17:00	10,937	8
September	09	23,154	Tuesday	09/02/2008	15:00	9,615	9
October	10	16,585	Monday	10/27/2008	19:00	9,193	10
November	11	18,106	Thursday	11/20/2008	18:00	9,120	11
December	12	19,882	Tuesday	12/16/2008	18:00	10,505	12
Total		237,268				118,884	

System Name CEDARBURG LIGHT & WATER COMM.

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

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

ELECTRIC ENERGY ACCOUNT

Particulars (a)	kWh (000's) (b)	
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	118,884	8
Interchanges:		
In (gross)		9
Out (gross)		10
Net	0	11
Transmission for/by others (wheeling):		
Received		12
Delivered		13
Net	0	14
Total Source of Energy	118,884	15
Disposition of Energy		
Sales to Ultimate Consumers (including interdepartmental sales)	114,582	18
Sales For Resale	0	19
Energy Used by the Company (excluding station use):		
Electric Utility	0	21
Common (office, shops, garages, etc. serving 2 or more util. depts.)	243	22
Total Used by Company	243	23
Total Sold and Used	114,825	24
Energy Losses:		
Transmission Losses (if applicable)	0	26
Distribution Losses	4,059	27
Total Energy Losses	4,059	28
Loss Percentage (% Total Energy Losses of Total Source of Energy)	3.4143%	29
Total Disposition of Energy	118,884	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 SERVICE	RG-1	5,116	43,444	1
RESIDENTIAL SERVICE - OPTIONAL TIME-OF-DAY	RG-2	57	704	2
Total Sales for Residential Sales		5,173	44,148	
Commercial & Industrial				
SMALL POWER	CP-1	35	9,011	3
SMALL POWER - OPTIONAL TIME-OF-DAY	CP-2	7	3,539	4
LARGE POWER - TIME-OF-DAY	CP-3	13	15,901	5
INDUSTRIAL POWER - TIME-OF-DAY	CP-4	3	23,107	6
GENERAL SERVICE	GS-1	782	16,116	7
GENERAL SERVICE - OPTIONAL TIME-OF-DAY	GS-2	10	450	8
INTERDEPARTMENTAL	MP-1	6	1,070	9
SECURITY LIGHTING	MS-1	48	76	10
Total Sales for Commercial & Industrial		904	69,270	
Public Street & Highway Lighting				
PUBLIC STREET LIGHTING	MS-1	2	1,124	11
DOWNTOWN STREET LIGHTING	MS-1	1	40	12
Total Sales for Public Street & Highway Lighting		3	1,164	
Sales for Resale				
NONE				13
Total Sales for Sales for Resale		0	0	
TOTAL SALES FOR ELECTRICITY		6,080	114,582	

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)	
		4,448,064	53,507	4,501,571	1
		65,387	744	66,131	2
0	0	4,513,451	54,251	4,567,702	
32,426	43,809	857,650	(3,234)	854,416	3
8,667	11,013	288,908	(899)	288,009	4
42,069	54,453	1,292,454	(6,496)	1,285,958	5
49,274	57,619	1,669,763	(8,507)	1,661,256	6
		1,572,934	19,659	1,592,593	7
		39,963	732	40,695	8
		90,873	(152)	90,721	9
		7,858	(143)	7,715	10
132,436	166,894	5,820,403	960	5,821,363	
		217,082	(735)	216,347	11
		55,945	(38)	55,907	12
0	0	273,027	(773)	272,254	
0	0	0	0	0	13
132,436	166,894	10,606,881	54,438	10,661,319	

PURCHASED POWER STATISTICS

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

Particulars (a)	(b)		(c)		
Name of Vendor	WPPI				1
Point of Delivery	CEDARBURG				2
Type of Power Purchased (firm, dump, etc.)	FIRM				3
Voltage at Which Delivered	138000				4
Point of Metering	CEDARBURG				5
Total of 12 Monthly Maximum Demands -- kW	237,268				6
Average load factor	68.6375%				7
Total Cost of Purchased Power	7,810,655				8
Average cost per kWh	0.0657				9
On-Peak Hours (if applicable)	7:00 AM - 9:00 PM				10
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	11
January	5,249	5,546			12
February	4,922	4,993			13
March	4,575	5,177			14
April	4,638	4,443			15
May	4,258	4,639			16
June	4,794	4,973			17
July	5,721	5,585			18
August	5,235	5,702			19
September	4,702	4,913			20
October	4,746	4,447			21
November	4,076	5,044			22
December	5,109	5,397			23
Total kWh (000)	58,025	60,859			24
Footnotes:	*		*		25

Particulars (a)	(d)		(e)		
Name of Vendor					28
Point of Delivery					29
Voltage at Which Delivered					30
Point of Metering					31
Type of Power Purchased (firm, dump, etc.)					32
Total of 12 Monthly Maximum Demands -- kW					33
Average load factor					34
Total Cost of Purchased Power					35
Average cost per kWh					36
On-Peak Hours (if applicable)					37
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	38
January					39
February					40
March					41
April					42
May					43
June					44
July					45
August					46
September					47
October					48
November					49
December					50
Total kWh (000)					51
Footnotes:					52

PURCHASED POWER STATISTICS

Purchased Power Statistics (Page E-18)

General footnotes

The "voltage at which delivered" field was changed this year (2008) from 24900 to 138000, but the voltage has been at 138000 since mid-2005 when the utility's new substation was put into service.

PRODUCTION STATISTICS TOTALS

Particulars (a)	Total (b)	1
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):		17
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 (\$)		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	41
Average Cost per Ton (\$)		42
Kind of Coal Used		43
Average BTU per Pound		44
Water Evaporated--Thousands of Pounds	0	45
Is Water Evaporated, Metered or Estimated?		46
Lbs. of Steam per Lb. of Coal or Equivalent Fuel		47
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.		48
Based on Total Coal Used at Plant		49
Based on Coal Used Solely in Electric Generation		50
Average BTU per kWh Net Generation		51
Total Cost of Fuel (Oil and/or Coal) per kWh Net Generation (\$)		52
Footnote		53
		54

PRODUCTION STATISTICS

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

STEAM PRODUCTION PLANTS

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

Boilers

Name of Plant (a)	Unit No. (b)	Year Installed (c)	Rated Steam Pressure (lbs.) (d)	Rated Steam Temp. F. (e)	Type (f)	Fuel Type and Firing Method (g)	Rated Maxi- mum Steam Pressure (1000 lbs./hr.) (h)	
N/A	0							1
NONE								2
Total							<u>0</u>	

Turbine-Generators

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

INTERNAL COMBUSTION GENERATION PLANTS

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

Prime Movers

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

INTERNAL COMBUSTION GENERATION PLANTS (cont.)

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

Year Installed (h)	Voltage (kV) (i)	Generators		Total Rated Plant Capacity (kW) (m)	Total Maximum Continuous Plant Capacity (kW) (n)		
		kWh Generated by Each Unit Generator During Yr. (000's) (j)	Rated Unit Capacity				
			kW (k)				kVA (l)
						1	
						2	
<div style="display: flex; justify-content: space-between;"> Total 0 0 0 0 0 </div>							

HYDRAULIC GENERATING PLANTS

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

HYDRAULIC GENERATING PLANTS (cont.)

Rated Head (i)	Operating Head (j)	Year Installed (k)	Generators				Total Rated Plant Capacity (kW) (p)	Total Maximum Continuous Plant Capacity (kW) (q)
			Voltage (kV) (l)	kWh Generated by Each Unit During Year (000's) (m)	Rated Unit Capacity			
					kW (n)	kVA (o)		
			Total	0	0	0	0	1

SUBSTATION EQUIPMENT

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

Particulars (a)	Utility Designation					
	(b)	(c)	(d)	(e)	(f)	
Name of Substation	LAYTON	LINCOLN	PLANT	NOWEST	SOUTH-T1	1
Voltage--High Side	24,900	24,900	24,900	24,900	138,000	2
Voltage--Low Side	4,160	4,160	4,160	4,160	24,900	3
Num. Main Transformers in Operation	1	1	1	1	1	4
Total Capacity of Transformers in kVA	6,250	6,250	5,000	7,000	30,000	5
Number of Spare Transformers on Hand	0	0	0	0	0	6
15-Minute Maximum Demand in kW	3,170	3,452	4,562	2,457	18,015	7
Dt and Hr of Such Maximum Demand	02/11/2008 11:00 08/18/2008 17:00 07/30/2008 17:00 07/30/2008 18:00 08/08/2008 17:00					8
Kwh Output	6,709,911	12,900,064	19,695,173	5,896,516	75,202,819	9
Footnotes	*	*	*	*	*	10

SUBSTATION EQUIPMENT (continued)

Particulars (g)	Utility Designation					
	(h)	(i)	(j)	(k)	(l)	
Name of Substation	SOUTH-T2					16
Voltage--High Side	138,000					17
Voltage--Low Side	24,900					18
Num. of Main Transformers in Operation	1					19
Total Capacity of Transformers in kVA	30,000					20
Number of Spare Transformers on Hand	0					21
15-Minute Maximum Demand in kW	10,847					22
Dt and Hr of Such Maximum Demand	06/20/2008 13:00					23
Kwh Output	43,681,037					24
Footnotes	*					25

SUBSTATION EQUIPMENT (continued)

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

SUBSTATION EQUIPMENT

Substation Equipment (Page E-26)

General footnotes

Our Layton Substation (LAYTON) only had data for the first 5 months of 2008 and there was a problem with the data collected in Jan 2008, so we are only reporting the data that was available for the remaining months. This substation was taken out of service mid-year and will not be placed back in service. It will be deleted from this schedule next year.

At our NOWEST substation, data was unavailable in Jan - April 2008, so the data submitted here is for the remaining months.

At our LINCOLN substation, data was unavailable in June 2008, so the data submitted here is for the remaining months.

Our MIDTOWN substation meter had a data collection problem in Jan 2008, so the data submitted here is for what was available.

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

ELECTRIC DISTRIBUTION METERS & LINE TRANSFORMERS

Particulars (a)	Number of Watt-Hour Meters (b)	Line Transformers		* 1
		Number (c)	Total Cap. (kVA) (d)	
Number first of year	6,378	1,257	77,811	1
Acquired during year	10	68	3,438	2
Total	6,388	1,325	81,249	3
Retired during year	67	24	1,603	4
Sales, transfers or adjustments increase (decrease)	(1)			5
Number end of year	6,320	1,301	79,646	6
Number end of year accounted for as follows:				7
In customers' use	6,041	1,098	66,853	8
In utility's use	15	1	25	9
Locked meters on customers' premises				10
In stock	264	202	12,768	11
Total end of year	6,320	1,301	79,646	12
				13

ELECTRIC DISTRIBUTION METERS & LINE TRANSFORMERS

Electric Distribution Meters & Line Transformers (Page E-27)

General footnotes

Adjustments to meter counts in 2008:

Made an adjustment of <1> on row 5 to force row 6 to agree with row 13, as row 13 balances with detailed property records.

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		0	0	1
Total		0	0	
Ornamental				
Fluorescent	18	57	4,308	2
Metal Halide/Halogen	70	9	2,721	3
Metal Halide/Halogen	175	51	38,554	4
Sodium Vapor	70	4	1,217	5
Sodium Vapor	100	301	153,924	6
Sodium Vapor	150	499	373,866	7
Sodium Vapor	250	361	587,459	8
Sodium Vapor	400	1	1,238	9
Total		1,283	1,163,287	
Other				
NONE		0	0	10
Total		0	0	

STREET LIGHTING EQUIPMENT

Street Lighting Equipment (Page E-28)

General footnotes

In 2007, the utility did a street light field inventory and updated our records accordingly. As a result of the field inventory, we are no longer had any 175W Mercury fixtures and 400W Mercury fixtures in service, so those two types were deleted from this schedule.
