



3013 (02-05-09)

ANNUAL REPORT

OF

Name: KAUKAUNA UTILITIESPrincipal Office: 777 ISLAND STREET
P.O. BOX 1777
KAUKAUNA, WI 54130For the Year Ended: DECEMBER 31, 2008**WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN**P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

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

GENERAL RULES FOR REPORTING

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

SIGNATURE PAGE

I MICHAEL J KAWULA, CPA of
(Person responsible for accounts)

KAUKAUNA UTILITIES, certify that I
(Utility Name)

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

(Signature of person responsible for accounts) 03/31/2009
(Date)

MANAGER OF FINANCE & ADMINISTRATION
(Title)

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: KAUKAUNA UTILITIES

Utility Address: 777 ISLAND STREET
P.O. BOX 1777
KAUKAUNA, WI 54130

When was utility organized? 1/1/1912

Report any change in name:

Effective Date:

Utility Web Site: kaukaunautilities.com

Utility employee in charge of correspondence concerning this report:

Name: MR. MICHAEL J KAWULA CPA

Title: MANAGER OF FINANCE & ADMINISTRATION

Office Address:

777 ISLAND STREET
KAUKAUNA, WI 54130

Telephone: (920) 766 - 5721 EXT 239

Fax Number: (920) 766 - 7698

Email Address: mkawula@wppisys.org

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

Name: MR LEE P MEYERHOFER

Title: PRESIDENT

Office Address:

903 SHAMROCK COURT
KAUKAUNA, WI 54130

Telephone: (920) 766 - 0195

Fax Number:

Email Address: lmeyerhofer@atcllc.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: MR THOMAS L KARMAN

Title: SHAREHOLDER

Office Address: SCHENCK & ASSOCIATES

2000 RIVERSIDE DRIVE
GREEN BAY, WI 54305-3819

Telephone: (920) 455 - 4111

Fax Number: (920) 436 - 7808

Email Address: Tom.Karman@schencksolutions.com

Date of most recent audit report: 3/25/2009

Period covered by most recent audit: DECEMBER 31, 2008

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: MR JEFFREY W. FELDT

Title: GENERAL MANAGER

Office Address:

777 ISLAND STREET
P.O. BOX 1777
KAUKAUNA, WI 54130-7077

Telephone: (920) 766 - 5721 EXT 218

Fax Number: (920) 766 - 7698

Email Address: jfeldt@wppisys.org

Name of utility commission/committee: KAUKAUNA UTILITIES COMMISSION

Names of members of utility commission/committee:

- MR THOMAS DRIESSEN
 - MR THOMAS MCGINNIS, SECRETARY
 - MR LEE MEYERHOFER, PRESIDENT
 - MR JOHN MOORE
 - MR BRIAN PASCHEN
 - MR EUGENE J ROSIN, MAYOR
 - MR WILLIAM VANDERLOOP
-

Is sewer service rendered by the utility? NO

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

Date of Ordinance: [REDACTED]

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

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

Firm Name: NONE

Contact Person:

Title:

Telephone:

Fax Number:

Email Address:

Contract/Agreement beginning-ending dates:

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

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	54,192,645	53,004,945	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	48,877,043	45,568,429	2
Depreciation Expense (403)	2,384,403	2,144,960	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	2,279,231	2,055,004	5
Total Operating Expenses	53,540,677	49,768,393	
Net Operating Income	651,968	3,236,552	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	651,968	3,236,552	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	63,181	43,671	7
Income from Nonutility Operations (417)	(38,241)	(7,062)	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	531,930	692,807	10
Miscellaneous Nonoperating Income (421)	(710,752)	1,268,864	11
Total Other Income	(153,882)	1,998,280	
Total Income	498,086	5,234,832	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(117,066)	(117,066)	12
Other Income Deductions (426)	391,564	386,782	13
Total Miscellaneous Income Deductions	274,498	269,716	
Income Before Interest Charges	223,588	4,965,116	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	1,261,929	1,080,081	14
Amortization of Debt Discount and Expense (428)	91,187	92,094	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
Total Interest Charges	1,353,116	1,172,175	
Net Income	(1,129,528)	3,792,941	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	48,012,244	44,369,303	20
Balance Transferred from Income (433)	(1,129,528)	3,792,941	21
Miscellaneous Credits to Surplus (434)	2,223,515	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	150,000	150,000	25
Total Unappropriated Earned Surplus End of Year (216)	48,956,231	48,012,244	

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	54,192,645	0	54,192,645	1
Total (Acct. 400):	54,192,645	0	54,192,645	
Operation and Maintenance Expense (401-402):				
Derived	48,877,043	0	48,877,043	2
Total (Acct. 401-402):	48,877,043	0	48,877,043	
Depreciation Expense (403):				
Derived	2,384,403	0	2,384,403	3
Total (Acct. 403):	2,384,403	0	2,384,403	
Amortization Expense (404-407):				
Derived	0	0	0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	2,279,231	0	2,279,231	5
Total (Acct. 408):	2,279,231	0	2,279,231	
Revenues from Utility Plant Leased to Others (412):				
NONE			0	6
Total (Acct. 412):	0	0	0	
Expenses of Utility Plant Leased to Others (413):				
NONE			0	7
Total (Acct. 413):	0	0	0	
TOTAL UTILITY OPERATING INCOME:	651,968	0	651,968	
OTHER INCOME				
Income from Merchandising, Jobbing and Contract Work (415-416):				
Derived	63,181	0	63,181	8
Total (Acct. 415-416):	63,181	0	63,181	
Income from Nonutility Operations (417):				
JOHN STREET NET EXPENSES	(38,241)		(38,241)	9
Total (Acct. 417):	(38,241)	0	(38,241)	
Nonoperating Rental Income (418):				
NONE			0	10
Total (Acct. 418):	0	0	0	
Interest and Dividend Income (419):				
INTEREST ON INVESTMENTS	531,930		531,930	* 11
Total (Acct. 419):	531,930	0	531,930	
Miscellaneous Nonoperating Income (421):				
Contributed Plant - Water		(523,669)	(523,669)	* 12
Contributed Plant - Electric		(187,083)	(187,083)	* 13

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	14
Total (Acct. 421):	0	(710,752)	(710,752)	
TOTAL OTHER INCOME:	556,870	(710,752)	(153,882)	
MISCELLANEOUS INCOME DEDUCTIONS				
Miscellaneous Amortization (425):				
Regulatory Liability (253) Amortization	(117,066)	0	(117,066)	15
NONE			0	16
Total (Acct. 425):	(117,066)	0	(117,066)	
Other Income Deductions (426):				
Depreciation Expense on Contributed Plant - Water	0	117,752	117,752	17
Depreciation Expense on Contributed Plant - Electric	0	271,225	271,225	18
MEUW ASSESSMENTS	2,587		2,587	19
Total (Acct. 426):	2,587	388,977	391,564	
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(114,479)	388,977	274,498	
INTEREST CHARGES				
Interest on Long-Term Debt (427):				
Derived	1,261,929	0	1,261,929	20
Total (Acct. 427):	1,261,929	0	1,261,929	
Amortization of Debt Discount and Expense (428):				
ELECTRIC & WATER BONDS	91,187		91,187	21
Total (Acct. 428):	91,187	0	91,187	
Amortization of Premium on Debt--Cr. (429):				
NONE			0	22
Total (Acct. 429):	0	0	0	
Interest on Debt to Municipality (430):				
Derived	0	0	0	23
Total (Acct. 430):	0	0	0	
Other Interest Expense (431):				
Derived	0	0	0	24
Total (Acct. 431):	0	0	0	
Interest Charged to Construction--Cr. (432):				
NONE			0	25
Total (Acct. 432):	0	0	0	
TOTAL INTEREST CHARGES:	1,353,116	0	1,353,116	
NET INCOME:	(29,799)	(1,099,729)	(1,129,528)	
EARNED SURPLUS				
Unappropriated Earned Surplus (Beginning of Year) (216):				
Derived	37,234,467	10,777,777	48,012,244	26
Total (Acct. 216):	37,234,467	10,777,777	48,012,244	

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				
Balance Transferred from Income (433):				
Derived	(29,799)	(1,099,729)	(1,129,528)	27
Total (Acct. 433):	(29,799)	(1,099,729)	(1,129,528)	
Miscellaneous Credits to Surplus (434):				
ATC AMENDMENT TO THE OPERATING AGREEMENT	198,269	0	198,269	* 28
WE ENERGIES EASEMENT THRU PARKING LOT	45,000	0	45,000	* 29
SALE OF JOHN STREET (PROFIT)	1,980,246		1,980,246	* 30
Total (Acct. 434):	2,223,515	0	2,223,515	
Miscellaneous Debits to Surplus--Debit (435):				
NONE			0	31
Total (Acct. 435)--Debit:	0	0	0	
Appropriations of Surplus--Debit (436):				
Detail appropriations to (from) account 215			0	32
Total (Acct. 436)--Debit:	0	0	0	
Appropriations of Income to Municipal Funds--Debit (439):				
CITY OF KAUKAUNA	150,000		150,000	33
Total (Acct. 439)--Debit:	150,000	0	150,000	
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	39,278,183	9,678,048	48,956,231	

DETAILS OF INCOME STATEMENT ACCOUNTS

Details of Income Statement Accounts (Page F-02)

General footnotes

Account #419 - Interest and Dividend Income - Decrease is due to a declining interest rate and a reduction of available cash reserves.

Account #421 - Miscellaneous Nonoperating Income - The costs of the 2007 distribution extensions into the new Industrial Park were paid for by the City. For GAAP the 2007 accounting was appropriate. For PSC purposes we are able to recognize this plant contribution as Capital Paid in By Municipality. This reclassification was made in 2008.

If amount of Miscellaneous Credits to Surplus (Acct 434) exceeds \$10,000, please explain fully.

Account #434 - Miscellaneous Credits to Surplus - In 2008, KU sold the John Street property. The proceeds net of related selling and site cleanup costs were included in this account (\$1,980,246). Also included are the changes to the ATC investment due to the amendment to their operating agreement (\$198,269) and an easement granted to WE Energies (\$45,000).

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)	137	291,841			291,978	* 1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials	1,155				1,155	4
Taxes					0	5
Other (list by major classes):						
WORK ORDER (INCLUDES LABOR, MATERIALS, AND OVERHEADS		227,642			227,642	* 6
Total costs and expenses	1,155	227,642	0	0	228,797	
Net income (or loss)	(1,018)	64,199	0	0	63,181	

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

Income from Merchandising, Jobbing & Contract Work (Accts. 415-416) (Page F-03)

General footnotes

By contract, KU operates and maintains the Island Street Peaker Plant that is owned by WPPI.
Costs are booked to an ongoing work that is closed and billed to WPPI on a monthly basis.

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	3,014,941	51,177,704	0	0	54,192,645	1
Less: interdepartmental sales	29,913	171,081	0	0	200,994	2
Less: interdepartmental rents	0	9,702		0	9,702	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	1,163	75,959			77,122	5
Other Increases or (Decreases)						
to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to						
Wisconsin Remainder Assessment	2,983,865	50,920,962	0	0	53,904,827	

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	665,325	9,652	674,977	1
Electric operating expenses	2,410,651	94,197	2,504,848	2
Gas operating expenses	0	0	0	3
Heating operating expenses	0	0	0	4
Sewer operating expenses	0	0	0	5
Merchandising and jobbing	0	0	0	6
Other nonutility expenses	0	0	0	7
Water utility plant accounts	79,400	0	79,400	8
Electric utility plant accounts	619,755	0	619,755	9
Gas utility plant accounts	0	0	0	10
Heating utility plant accounts	0	0	0	11
Sewer utility plant accounts	0	0	0	12
Accum. prov. for depreciation of water plant	0	0	0	13
Accum. prov. for depreciation of electric plant	0	0	0	14
Accum. prov. for depreciation of gas plant	0	0	0	15
Accum. prov. for depreciation of heating plant	0	0	0	16
Accum. prov. for depreciation of sewer plant	0	0	0	17
Clearing accounts	103,849	(103,849)	0	18
All other accounts	0	0	0	19
Total Payroll	3,878,980	0	3,878,980	

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	11.2	1
Electric	44.8	2
Gas		3
Sewer		4

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101)	105,737,262	97,833,636	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	37,484,806	35,166,108	2
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
Total Net Utility Plant	68,252,456	62,667,528	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	480,857	571,522	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	312,739	268,633	6
Net Nonutility Property	168,118	302,889	
Investment in Municipality (123)	0	0	7
Other Investments (124)	1,599,078	1,282,702	8
Sinking Funds (125)	292,573	290,754	9
Depreciation Fund (126)	0		10
Other Special Funds (128)	5,898,739	2,713,897	11
Total Other Property and Investments	7,958,508	4,590,242	
CURRENT AND ACCRUED ASSETS			
Cash (131)	3,473,401	3,730,145	12
Special Deposits (134)	0		13
Working Funds (135)	6,228	6,500	14
Temporary Cash Investments (136)	256,709	542,710	15
Notes Receivable (141)	58,198	0	16
Customer Accounts Receivable (142)	4,347,039	4,386,354	17
Other Accounts Receivable (143)	1,679,802	646,338	18
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	50,000	50,000	19
Receivables from Municipality (145)	13,138	120,242	20
Plant Materials and Operating Supplies (154)	1,394,369	1,104,865	21
Merchandise (155)	0	0	22
Other Materials and Supplies (156)	0	0	23
Stores Expense (163)	0	0	24
Prepayments (165)	1,101,699	1,031,688	25
Interest and Dividends Receivable (171)	35,721	44,771	26
Accrued Utility Revenues (173)			27
Miscellaneous Current and Accrued Assets (174)			28
Total Current and Accrued Assets	12,316,304	11,563,613	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	118,993	210,180	29
Extraordinary Property Losses (182)	0	162,438	30
Preliminary Survey and Investigation Charges (183)	0		31
Clearing Accounts (184)	(7,275)		32
Temporary Facilities (185)	0		33
Miscellaneous Deferred Debits (186)	85,000		34
Total Deferred Debits	196,718	372,618	
Total Assets and Other Debits	88,723,986	79,194,001	

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)	1,618,341	251,633	35
Appropriated Earned Surplus (215)			36
Unappropriated Earned Surplus (216)	48,956,231	48,012,244	37
Total Proprietary Capital	50,574,572	48,263,877	
LONG-TERM DEBT			
Bonds (221)	29,450,000	22,540,000	38
Advances from Municipality (223)	0	0	39
Other Long-Term Debt (224)	0	0	40
Total Long-Term Debt	29,450,000	22,540,000	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	41
Accounts Payable (232)	4,103,561	3,919,661	42
Payables to Municipality (233)	833,896	898,208	43
Customer Deposits (235)	65,297	63,885	44
Taxes Accrued (236)	1,042,112	946,578	45
Interest Accrued (237)	302,616	50,775	46
Tax Collections Payable (241)	39,633	38,279	47
Miscellaneous Current and Accrued Liabilities (242)	356,438	319,889	48
Total Current and Accrued Liabilities	6,743,553	6,237,275	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	49
Customer Advances for Construction (252)	5,431	54,862	50
Other Deferred Credits (253)	1,930,107	2,085,503	51
Total Deferred Credits	1,935,538	2,140,365	
OPERATING RESERVES			
Property Insurance Reserve (261)			52
Injuries and Damages Reserve (262)			53
Pensions and Benefits Reserve (263)	20,323	12,484	54
Miscellaneous Operating Reserves (265)			55
Total Operating Reserves	20,323	12,484	
Total Liabilities and Other Credits	88,723,986	79,194,001	

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	22,730,549	0	0	75,103,087	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)	16,300,338	0	0	68,969,477	2
Utility Plant in Service - Contributed Plant (101.2)	6,944,283	0	0	6,959,114	3
Utility Plant Purchased or Sold (102)					4
Utility Plant Leased to Others (104)					5
Property Held for Future Use (105)					6
Completed Construction not Classified (106)					7
Construction Work in Progress (107)	665			6,563,385	8
Total Utility Plant	23,245,286	0	0	82,491,976	
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)	3,662,570	0	0	29,801,990	9
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	944,293	0	0	3,075,953	10
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					11
Accumulated Provision for Depreciation of Property Held for Future Use (113)					12
Accumulated Provision for Amortization of Utility Plant in Service (114)					13
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					14
Accumulated Provision for Amortization of Property Held for Future Use (116)					15
Total Accumulated Provision	4,606,863	0	0	32,877,943	
Other Utility Plant Accounts:					
Utility Plant Acquisition Adjustments (117)					16
Accumulated Provision for Amortization of Utility Plant Acquisition Adjustments (118)					17
Other Utility Plant Adjustments (119)					18
Total Other Utility Plant Accounts	0	0	0	0	
Net Utility Plant	18,638,423	0	0	49,614,033	

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)	3,345,155	28,110,101			31,455,256	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	365,751	2,018,652			2,384,403	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	37,046				37,046	6
Accruals charged other						7
accounts (specify):						8
392 & 396 ACCOUNTS	24,283	126,679			150,962	9
Salvage	6,769	51,482			58,251	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	433,849	2,196,813	0	0	2,630,662	16
Debits during year						17
Book cost of plant retired	111,642	378,893			490,535	18
Cost of removal	4,792	126,031			130,823	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	116,434	504,924	0	0	621,358	25
Balance end of year (111.1)	3,662,570	29,801,990	0	0	33,464,560	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)	828,807	2,882,045			3,710,852	1
Credits During Year						2
Accruals:						3
Charged Other Income Deductions (426)	117,752	271,225			388,977	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	0	0			0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	117,752	271,225	0	0	388,977	16
Debits during year						17
Book cost of plant retired	2,266	34,382			36,648	18
Cost of removal	0	42,935			42,935	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	2,266	77,317	0	0	79,583	25
Balance end of year (111.2)	944,293	3,075,953	0	0	4,020,246	26
Footnotes						27

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

- | |
|--|
| <p>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.</p> |
|--|

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
John Street Power Plant	412,499		9,800	402,699	* 2
John Street Property	80,865		80,865	0	* 3
Little Rapids/Lawrence Property	58,940			58,940	4
Rapide Croche Recreation Area	19,218			19,218	5
Total Nonutility Property (121)	571,522	0	90,665	480,857	
Less accum. prov. depr. & amort. (122)	268,633	44,106		312,739	6
Net Nonutility Property	302,889	(44,106)	90,665	168,118	

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

Net Nonutility Property (Accts. 121 & 122) (Page F-11)

General footnotes

The John Street Hydro buildings and land were sold to a developer in 2008. The John Street Hydro Plant was not part of the sale and is currently being refurbished to begin producing power in 2009. All costs except the John Street Hydro Plant were offset against the sales price. The profit on sale of the John Street property is included in Account 434.

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

Particulars (a)	Amount (b)	
Balance first of year	50,000	1
Additions:		
Provision for uncollectibles during year	75,959	2
Collection of accounts previously written off: Utility Customers	41,355	3
Collection of accounts previously written off: Others		4
Total Additions	117,314	
Deductions:		
Accounts written off during the year: Utility Customers	117,314	5
Accounts written off during the year: Others		6
Total accounts written off	117,314	
Balance end of year	50,000	

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)			1,307,661		1,307,661	1,021,869	3
Total Electric Utility					1,307,661	1,021,869	

Account	Total End of Year	Amount Prior Year	
Electric utility total	1,307,661	1,021,869	1
Water utility (154)	86,708	82,996	2
Sewer utility (154)		0	3
Heating utility (154)		0	4
Gas utility (154)		0	5
Merchandise (155)		0	6
Other materials & supplies (156)		0	7
Stores expense (163)		0	8
Total Materials and Supplies	1,394,369	1,104,865	

**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)				
1991 REFUNDING LOSS-ELECTRIC	68,729	428	0	1
1997 REVENUE BONDS-WATER	3,860	428	34,740	2
1998 REVENUE BONDS-ELECTRIC	7,372	428	73,410	3
2001 REVENUE BONDS-ELECTRIC	8,980	428	0	4
2002 REVENUE BONDS-ELECTRIC	1,643	428	0	5
2006 REVENUE BONDS-ELECTRIC	602	428	10,843	6
Total			118,993	
Unamortized premium on debt (251)				
NONE				7
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	251,633		1
Changes during year (explain):			
2007 INDUSTRIAL PARK ELECTRIC/WATER PAID BY CITY	1,024,993	*	2
2008 COMMERCE CROSSING ELECTRIC/WATER PAID BY CITY	341,715	*	3
Balance end of year	1,618,341		

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Capital Paid in by Municipality (Acct. 200) (Page F-15)

General footnotes

The costs of the 2007 distribution extensions into the new Industrial Park were paid for by the City. For GAAP the 2007 accounting was appropriate. For PSC purposes we are able to recognize this plant contribution as Capital Paid in By Municipality. This reclassification was made in 2008.

In 2008, the City paid for distribution extensions into the new Commerce Crossing commercial park.

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)	
1997 REVENUE BONDS - WATER	12/15/1997	12/01/2017	5.00%	1,725,000	1
1998 REVENUE BONDS - ELECTRIC	08/01/1998	12/15/2018	4.60%	4,475,000	2
2003 REVENUE BONDS - WATER	05/01/2003	12/01/2013	4.03%	950,000	3
2003 REVENUE BONDS - ELECTRIC	05/15/2003	12/15/2018	4.32%	2,250,000	4
2004 REVENUE BONDS - WATER	06/01/2004	12/01/2013	4.39%	525,000	5
2005 REVENUE BONDS - ELECTRIC	06/01/2005	12/15/2025	4.56%	3,975,000	6
2005 REVENUE BONDS - WATER	06/01/2005	12/01/2017	4.30%	925,000	7
2006 REVENUE BONDS - ELECTRIC	11/15/2006	12/15/2026	4.50%	5,625,000	8
2008 REVENUE BONDS - ELECTRIC	06/01/2008	12/15/2028	4.98%	9,000,000	9
Total Bonds (Account 221):				29,450,000	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances from Municipality (223)					
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	946,578	1
Accruals:		
Charged water department expense	410,972	2
Charged electric department expense	1,868,259	3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	<u>2,279,231</u>	
Taxes paid during year:		
County, state and local taxes	1,899,759	6
Social Security taxes	234,311	7
PSC Remainder Assessment	49,627	8
Other (explain):		
NONE		9
Total payments and other debits	<u>2,183,697</u>	
Balance end of year	<u><u>1,042,112</u></u>	

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)					
2008 REVENUE BONDS - ELECTRIC		253,700	(2,446)	256,146	* 1
2003 REVENUE BONDS - ELECTRIC	4,011	96,203	96,263	3,951	2
2003 REVENUE BONDS - WATER	3,822	45,254	45,856	3,220	3
1997 REVENUE BONDS - WATER	7,712	91,969	92,550	7,131	4
1998 REVENUE BONDS - ELECTRIC	9,168	219,756	220,037	8,887	5
2001 REVENUE BONDS - ELECTRIC	2,025	46,575	48,600	0	6
2004 REVENUE BONDS - WATER	2,277	26,997	27,325	1,949	7
2002 REVENUE BONDS - ELECTRIC	283	6,517	6,800	0	8
2005 REVENUE BONDS - WATER	3,362	40,268	40,344	3,286	9
2005 REVENUE BONDS - ELECTRIC	7,404	177,669	177,696	7,377	10
2006 REVENUE BONDS - ELECTRIC	10,711	257,021	257,063	10,669	11
Subtotal	50,775	1,261,929	1,010,088	302,616	
Advances from Municipality (223)					
NONE				0	12
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
NONE	0			0	13
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	14
Subtotal	0	0	0	0	
Total	50,775	1,261,929	1,010,088	302,616	

INTEREST ACCRUED (ACCT. 237)

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

General footnotes

As part of the 2008 bond closing, the Electric Utility received \$2,446.01 in accrued interest to be applied to the first payment. Since no payment on the 2008 Bonds was made in 2008, the net result was a negative payment.

DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
INVESTMENT IN AMERICAN TRANSMISSION COMPANY	1,599,078	2
Total (Acct. 124):	1,599,078	
Sinking Funds (125):		
1998 REVENUE BONDS P&I - ELECTRIC	46,941	3
2003 REVENUE BONDS P&I - ELECTRIC	24,569	4
2005 REVENUE BONDS P&I - ELECTRIC	21,005	5
2006 REVENUE BONDS P&I - ELECTRIC	51,094	6
2008 REVENUE BONDS P&I - ELECTRIC	80,763	7
1997 REVENUE BONDS P&I - WATER	25,024	8
2003 REVENUE BONDS P&I - WATER	22,699	9
2004 REVENUE BONDS P&I - WATER	12,489	10
2005 REVENUE BONDS P&I - WATER	7,989	11
Total (Acct. 125):	292,573	
Depreciation Fund (126):		
NONE		12
Total (Acct. 126):	0	
Other Special Funds (128):		
DEBT REDEMPTION RESERVE - ELECTRIC	2,584,894	13
DEBT REDEMPTION RESERVE - WATER	793,474	14
HEALTH REIMBURSEMENT ACCOUNT - ELECTRIC	20,371	15
2008 UNSPENT BOND PROCEEDS - ELECTRIC	2,500,000	16
Total (Acct. 128):	5,898,739	
Special Deposits (134):		
NONE		17
Total (Acct. 134):	0	
Notes Receivable (141):		
ENERGY CONSERVATION LOANS - ELECTRIC	58,198	* 18
Total (Acct. 141):	58,198	
Customer Accounts Receivable (142):		
Water	473,305	19
Electric	3,873,734	20
Sewer (Regulated)		21
Other (specify):		
NONE		22
Total (Acct. 142):	4,347,039	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	204,742	* 23

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):		
Merchandising, jobbing and contract work	24	
Other (specify):		
ACCOUNTS RECEIVABLE - LITTLE CHUTE WATER	65,151	* 25
ACCOUNTS RECEIVABLE - LITTLE CHUTE SEWER	130,458	* 26
ACCOUNTS RECEIVABLE - NONOPERATING - WATER	4,538	27
ACCOUNTS RECEIVABLE - NONOPERATING - ELECTRIC	329,448	* 28
ACCOUNTS RECEIVABLE - SALE OF JOHN STREET PROPERTY - ELECTRIC	940,500	* 29
ACCOUNTS RECEIVABLE - RETIREE HEALTH INSURANCE	4,965	30
Total (Acct. 143):	1,679,802	
Receivables from Municipality (145):		
RECEIVABLE FROM MUNY - ELECTRIC	0	31
RECEIVABLE FROM MUNY - WATER	13,138	* 32
Total (Acct. 145):	13,138	
Prepayments (165):		
PREPAID EXPENSES - ELECTRIC	1,067	33
PREPAID INSURANCES - ELECTRIC	33,590	34
PREPAID WI GROSS RECEIPTS TAX - ELECTRIC	1,066,922	35
PREPAID EXPENSES - WATER	120	36
Total (Acct. 165):	1,101,699	
Extraordinary Property Losses (182):		
NONE		37
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
NONE		38
Total (Acct. 183):	0	
Clearing Accounts (184):		
YEAR END PAYROLL CLEARING ACCOUNTS	(7,275)	39
Total (Acct. 184):	(7,275)	
Temporary Facilities (185):		
NONE		40
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
UNAMORTIZED WI RETIREMENT UNFUNDED LIABILITY - ELECTRIC	68,000	* 41
UNAMORTIZED WI RETIREMENT UNFUNDED LIABILITY - WATER	17,000	* 42
Total (Acct. 186):	85,000	
Payables to Municipality (233):		
DUE TO MUNY/SEWER - WATER	552,820	* 43
DUE TO LITTLE CHUTE WATER - WATER	89,973	* 44
DUE TO LITTLE CHUTE SEWER - WATER	183,989	* 45
DUE TO MUNY - WATER	1,423	46

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)	
Payables to Municipality (233):		
DUE TO MUNY - ELECTRIC	5,691	47
Total (Acct. 233):	833,896	
Other Deferred Credits (253):		
Regulatory Liability	1,755,996	48
MISC DEFERRED REVENUE - RENTS - ELECTRIC	79,805	49
MISC DEFERRED REVENUE - RENTS - WATER	10,500	50
COMMITMENT TO COMMUNITY PROGRAMS - ELECTRIC	(19,875)	51
KU ENERGY CONSERVATION PROGRAM - ELECTRIC	97,506	52
KU WATER CONSERVATION PROGRAM - WATER	6,175	53
Total (Acct. 253):	1,930,107	

DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

General footnotes

Notes Receivable - Conservation Loans - In 2008, KU initiated a loan program for commercial and industrial customers. KU provides an interest free loan for installation of energy conservative devices, such as lighting.

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

Unamortized Wisconsin Retirement Unfunded Liability - This amortization was authorized by the PSC (Letter dated January 29, 2003).

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.

Accounts Receivable - NonOperating - Electric - This consists of \$219,193 due from the Wisconsin DOT for 2008 power relocation at the John Street Property site because of the College Avenue bridge construction. \$34,065 due from Ameritech for 2008 pole rental. \$20,771 due from AT&T and \$15,068 due from Time Warner for 2008 joint trenching. \$19,609 due from WPPI for operation of the Island Street Peaker Plant owned by WPPI. The remaining \$20,742 is due from miscellaneous charges due at year end.

Accounts Receivable - Sale of John Street - The \$940,500 represents the final payment due from the developer. KU has satisfied all requirements of the sale.

Notes Receivable - Conservation Loans - In 2008, KU initiated a loan program for commercial and industrial customers. KU provides an interest free loan for the customer install energy conservative devices, such as lighting.

Accounts Receivable - Sewer - KU performs the billing and collection services for the City of Kaukauna Sewer. This amount represents the sewer customer receivable, including unbilled sewer revenues, at year end.

Accounts Receivable - Little Chute Water & Little Chute Sewer - KU performs the billing and collection services for the Village of Little Chute Water and Sewer. These amounts represent the customer receivable for LC Water and LC Sewer at year end.

Receivable from Muny Sewer - Water - This particular for Water this represents delinquent water bills and penalties placed on the tax roll in 2008 (\$13,138).

Due to LC Sewer/Water & Due to Muny Sewer - Water - These particulars represent the amounts owed to Little Chute Water/Sewer and City of Kaukauna Sewer at year end based on the customer accounts receivable plus payments received and not yet remitted to the Village of Little Chute or the City of Kaukauna at year end.

Due to Muny Sewer - Water - In addition to the billing service provided by water, water also owed the City for overbilling the joint meter allocation (\$15,805).

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)	15,733,676	67,407,175	0	0	83,140,851	1
Materials and Supplies	84,852	1,164,765	0	0	1,249,617	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (111.1)	3,503,862	28,956,045	0	0	32,459,907	4
Customer Advances for Construction		30,057			30,057	5
Regulatory Liability	299,627	1,514,902	0	0	1,814,529	6
NONE					0	7
Average Net Rate Base	12,015,039	38,070,936	0	0	50,085,975	
Net Operating Income	422,176	229,792	0	0	651,968	8
Net Operating Income as a percent of						
Average Net Rate Base	3.51%	0.60%	N/A	N/A	1.30%	

**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	309,292	1,563,770	0	0	1,873,062	1
Add credits during year:					0	2
Deduct charges:						
Miscellaneous Amortization (425)	19,330	97,736	0	0	117,066	3
Other (specify):					0	4
Balance End of Year	289,962	1,466,034	0	0	1,755,996	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

The water utility filed a rate study in 2008. The new rates went into effect August 1, 2008 with an overall increase in annual revenues of 17%.

The electric utility filed a rate study in 2008. The new rates went into effect January 1, 2009 with an overall increase in annual revenues of 3.5%.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	2,937,324	2,798,202	1
Total Sales of Water	2,937,324	2,798,202	
Other Operating Revenues			
Forfeited Discounts (470)	11,453	9,756	2
Rents from Water Property (472)	25,200	24,240	3
Interdepartmental Rents (473)	0	0	4
Other Water Revenues (474)	40,964	38,167	5
Total Other Operating Revenues	77,617	72,163	
Total Operating Revenues	3,014,941	2,870,365	
Operation and Maintenance Expenses			
Source of Supply Expense (600-617)	87,879	46,891	6
Pumping Expenses (620-633)	258,297	224,339	7
Water Treatment Expenses (640-652)	307,412	122,193	8
Transmission and Distribution Expenses (660-678)	513,866	488,590	9
Customer Accounts Expenses (901-906)	89,623	94,385	10
Sales Expenses (910)	19,943	6,688	11
Administrative and General Expenses (920-932)	539,022	513,405	12
Total Operation and Maintenance Expenses	1,816,042	1,496,491	
Other Operating Expenses			
Depreciation Expense (403)	365,751	315,903	13
Amortization Expense (404-407)		0	14
Taxes (408)	410,972	387,568	15
Total Other Operating Expenses	776,723	703,471	
Total Operating Expenses	2,592,765	2,199,962	
NET OPERATING INCOME	422,176	670,403	

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)	60	307	2,100	1
Commercial (460.2)	6	1,563	7,314	2
Industrial (460.3)				3
Public Authority (460.4)				4
Total Unmetered Sales to General Customers (460)	66	1,870	9,414	
Metered Sales to General Customers (461)				
Residential (461.1)	5,610	260,117	1,609,772	5
Commercial (461.2)	444	73,316	307,355	6
Industrial (461.3)	23	51,537	158,542	7
Public Authority (461.4)	25	13,198	56,443	8
Total Metered Sales to General Customers (461)	6,102	398,168	2,132,112	
Private Fire Protection Service (462)	43		37,326	9
Public Fire Protection Service (463)	1		728,559	10
Other Water Sales (465)				11
Sales for Resale (466)		0	0	12
Interdepartmental Sales (467)	10	8,715	29,913	13
Total Sales of Water	6,222	408,753	2,937,324	

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		<u><u>0</u></u>	<u><u>0</u></u>	

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)		1
Other (specify):		
Wholesale fire protection billed		2
Amount billed (usually per rate schedule F-1 or Fd-1)	728,559	3
NONE		4
Total Public Fire Protection Service (463)	728,559	
Forfeited Discounts (470):		
NONE		5
Customer late payment charges	11,453	6
Other (specify):		
Total Forfeited Discounts (470)	11,453	
Rents from Water Property (472):		
WATER TOWER ANTENNAE LEASE	25,200	7
Total Rents from Water Property (472)	25,200	
Interdepartmental Rents (473):		
NONE		8
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
NONE		9
Return on net investment in meters charged to sewer department	40,964	10
Other (specify):		
Total Other Water Revenues (474)	40,964	

OTHER OPERATING REVENUES (WATER)

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

Please explain amounts in Account 474 in excess of \$10,000, including like items grouped. Please provide, for example, a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

Return on Net Investment - This amount represents the sewer's portion of the calculated return on the Water Meters and Water AMR (ERTS). This is calculated as part of the joint meter allocation.

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)	36,645	34,023	2
Purchased Water (602)		0	3
Miscellaneous Expenses (603)	6,403	5,096	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)	8,402	95	8
Maintenance of Lake, River and Other Intakes (613)		0	9
Maintenance of Wells and Springs (614)	32,448	7,677	* 10
Maintenance of Supply Mains (616)	3,981	0	11
Maintenance of Miscellaneous Water Source Plant (617)		0	12
Total Source of Supply Expenses	87,879	46,891	
PUMPING EXPENSES			
Operation Supervision and Engineering (620)	18,372	18,542	13
Fuel for Power Production (621)		0	14
Power Production Labor and Expenses (622)		0	15
Fuel or Power Purchased for Pumping (623)	127,713	133,379	16
Pumping Labor and Expenses (624)	16,771	11,346	17
Expenses Transferred--Credit (625)		0	18
Miscellaneous Expenses (626)	27,233	18,060	19
Rents (627)		0	20
Maintenance Supervision and Engineering (630)	18,372	18,542	21
Maintenance of Structures and Improvements (631)	40,567	15,867	* 22
Maintenance of Power Production Equipment (632)		0	23
Maintenance of Pumping Equipment (633)	9,269	8,603	24
Total Pumping Expenses	258,297	224,339	
WATER TREATMENT EXPENSES			
Operation Supervision and Engineering (640)	18,372	18,542	25
Chemicals (641)	64,820	69,710	26
Operation Labor and Expenses (642)	207,930	17,227	* 27
Miscellaneous Expenses (643)		0	28
Rents (644)		0	29
Maintenance Supervision and Engineering (650)		0	30
Maintenance of Structures and Improvements (651)	6	204	31
Maintenance of Water Treatment Equipment (652)	16,284	16,510	32
Total Water Treatment Expenses	307,412	122,193	

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)	18,372	18,542	33
Storage Facilities Expenses (661)	3,484	3,243	34
Transmission and Distribution Lines Expenses (662)	39,734	44,978	35
Meter Expenses (663)	43,370	21,295	* 36
Customer Installations Expenses (664)	31,854	24,182	37
Miscellaneous Expenses (665)	19,469	48,113	* 38
Rents (666)		0	39
Maintenance Supervision and Engineering (670)	18,372	18,542	40
Maintenance of Structures and Improvements (671)		0	41
Maintenance of Distribution Reservoirs and Standpipes (672)	22	1,970	42
Maintenance of Transmission and Distribution Mains (673)	278,530	228,622	* 43
Maintenance of Services (675)	31,850	32,482	44
Maintenance of Meters (676)	2,225	5,199	45
Maintenance of Hydrants (677)	26,584	41,422	* 46
Maintenance of Miscellaneous Plant (678)		0	47
Total Transmission and Distribution Expenses	513,866	488,590	
CUSTOMER ACCOUNTS EXPENSES			
Supervision (901)	14,054	18,105	48
Meter Reading Expenses (902)	15,912	29,638	* 49
Customer Records and Collection Expenses (903)	58,289	46,338	* 50
Uncollectible Accounts (904)	1,163	304	51
Miscellaneous Customer Accounts Expenses (905)	205	0	52
Customer Service and Information Expenses (906)			53
Total Customer Accounts Expenses	89,623	94,385	
SALES EXPENSES			
Sales Expenses (910)	19,943	6,688	* 54
Total Sales Expenses	19,943	6,688	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	118,866	112,897	55
Office Supplies and Expenses (921)	24,175	16,590	56
Administrative Expenses Transferred--Credit (922)	3,897	2,151	57
Outside Services Employed (923)	16,485	9,167	58
Property Insurance (924)	18,498	18,536	59
Injuries and Damages (925)	21,762	25,144	60
Employee Pensions and Benefits (926)	287,372	298,894	61
Regulatory Commission Expenses (928)	4,303	0	62
Duplicate Charges--Credit (929)		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)	17,413	13,922	64
Rents (931)	8,502	8,502	65
Maintenance of General Plant (932)	25,543	11,904	* 66
Total Administrative and General Expenses	539,022	513,405	
 Total Operation and Maintenance Expenses	1,816,042	1,496,491	

WATER OPERATION & MAINTENANCE EXPENSES

Water Operation & Maintenance Expenses (Page W-05)

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

Account #614 - Maintenance of Wells & Springs - Increase is due to a maintenance project at #4 Well.

Account #631 - Maintenance of Structure & Improvement - The increase is due to increased labor hours charged cleaning and painting the pumping equipment.

Account #642 - Operating Labor & Expenses - Increase is due to City of Kaukauna Sewer Department charging the Water Utility for the water discharged into the sewer system during the backwashing process. This includes charges from the current and previous three years. The annual charge is now approximately \$51,000 per year.

Account #663 - Meter Expenses - Increase is due to a greater amount of labor time devoted to converting water meters to the Automated Meter Reading System in 2007. This project was completed in 2007 therefore there is less Meter Expenses labor time being capitalized.

Account #665 - Miscellaneous Expenses - Decrease is due to the increase in safety and development training in 2007. These costs did not recur in 2008.

Account #673 - Maintenance of Transmission and Distribution Mains - Increase is due to an increase in the severity of main breaks in 2007 as compared to 2006. The total costs charged to this account have historically fluctuated.

Account #677 - Maintenance of Hydrants - Decrease is due to an increase in hydrant repairs in 2007. This includes relocating hydrants to allow for sidewalk construction. These costs did not recur in 2008.

Account #902 - Meter Reading Expenses - Decrease from prior year is due to the reduction of meter readers and the amount of time to read meters resulting from the completion of the Automated Meter Reading (AMR) project.

Account #903 - Customer Accounting & Collection Expenses - Increase from prior year is due to the addition of a Customer Service Tech late in 2007. 2008 represents a full year of this position.

Account #910 - Sales Expense - Increase from prior year is due the inclusion of the Water Conservation Program during the 2008 Water Rate Study. The amount allowed was \$30,000 per year. In 2008 the amount was prorated since the new rates were effective 08/01/2008.

Account #932 - Maintenance of General Plant - Increase from prior year is due to miscellaneous maintenance projects at the general facilities, including roof repairs and additional costs removing snow.

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		375,366	352,382	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		16,748	16,887	2
Net property tax equivalent		358,618	335,495	
Social Security		49,684	49,102	3
PSC Remainder Assessment		2,670	2,971	4
Other (specify): SOC SEC ALLOCATED TO PLANT			0	5
Total tax expense		410,972	387,568	

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			Outagamie				1
SUMMARY OF TAX RATES							
State tax rate	mills		0.192520				2
County tax rate	mills		4.991520				3
Local tax rate	mills		8.859430				4
School tax rate	mills		9.194510				5
Voc. school tax rate	mills		1.908750				6
Other tax rate - Local	mills		0.000000				7
Other tax rate - Non-Local	mills		0.000000				8
Total tax rate	mills		25.146730				9
Less: state credit	mills		1.634040				10
Net tax rate	mills		23.512690				11
PROPERTY TAX EQUIVALENT CALCULATION							
Local Tax Rate	mills		8.859430				12
Combined School Tax Rate	mills		11.103260				13
Other Tax Rate - Local	mills		0.000000				14
Total Local & School Tax	mills		19.962690				15
Total Tax Rate	mills		25.146730				16
Ratio of Local and School Tax to Total	dec.		0.793848				17
Total tax net of state credit	mills		23.512690				18
Net Local and School Tax Rate	mills		18.665510				19
Utility Plant, Jan. 1	\$	22,730,549	22,730,549				20
Materials & Supplies	\$	82,996	82,996				21
Subtotal	\$	22,813,545	22,813,545				22
Less: Plant Outside Limits	\$	0	0				23
Taxable Assets	\$	22,813,545	22,813,545				24
Assessment Ratio	dec.		0.881500				25
Assessed Value	\$	20,110,140	20,110,140				26
Net Local & School Rate	mills		18.665510				27
Tax Equiv. Computed for Current Year	\$	375,366	375,366				28
Tax Equivalent per 1994 PSC Report	\$	181,939					29
Any lower tax equivalent as authorized by municipality (see note 6)	\$						30
Tax equiv. for current year (see note 6)	\$	375,366					31
Footnotes							32

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)	7,996				7,996	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)	374,446				374,446	8
Supply Mains (316)	26,411				26,411	9
Other Water Source Plant (317)	0				0	10
Total Source of Supply Plant	408,853	0	0	0	408,853	
PUMPING PLANT						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	267,632				267,632	12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	346,148	190,738	60,584		476,302	* 14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	15,816				15,816	16
Total Pumping Plant	629,596	190,738	60,584	0	759,750	
WATER TREATMENT PLANT						
Land and Land Rights (330)	38,269				38,269	17
Structures and Improvements (331)	320,415	27,372			347,787	18
Sand or Other Media Filtration Equipment (332)	707,911				707,911	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
Total Water Treatment Plant	1,066,595	27,372	0	0	1,093,967	
TRANSMISSION AND DISTRIBUTION PLANT						
Land and Land Rights (340)	8,448				8,448	22
Structures and Improvements (341)	49,003				49,003	23
Distribution Reservoirs and Standpipes (342)	1,573,285				1,573,285	24
Transmission and Distribution Mains (343)	7,258,455	144,711	1,617	608,206	8,009,755	25
Services (345)	1,701,816	8,536	48	1,506	1,711,810	26
Meters (346)	1,174,060	28,915	24,907		1,178,068	* 27
Hydrants (348)	679,496	36,924	1,029	74,016	789,407	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	12,444,563	219,086	27,601	683,728	13,319,776	
GENERAL PLANT						
Land and Land Rights (389)	4,984				4,984	30
Structures and Improvements (390)	23,802	11,104			34,906	31
Office Furniture and Equipment (391)	9,270	80			9,350	32
Computer Equipment (391.1)	81,296	87,514			168,810	33
Transportation Equipment (392)	218,546		21,185		197,361	34
Stores Equipment (393)	4,879				4,879	35
Tools, Shop and Garage Equipment (394)	105,415	25,222	2,272		128,365	36
Laboratory Equipment (395)	528				528	37
Power Operated Equipment (396)	18,003				18,003	38
Communication Equipment (397)	0	122			122	39
SCADA Equipment (397.1)	146,866				146,866	40
Miscellaneous Equipment (398)	3,818				3,818	41
Total General Plant	617,407	124,042	23,457	0	717,992	
Total utility plant in service directly assignable	15,167,014	561,238	111,642	683,728	16,300,338	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	15,167,014	561,238	111,642	683,728	16,300,338	

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

Account #346 - Meters - is comprised of the Meter and Automated Meter Reading (AMR) Devices as follows:

Activity	Meters	Meter AMR	Total
Beg of Year	\$ 788,875	\$ 385,185	\$ 1,174,060
Additions	28,915	-0-	28,915
Retirements	24,907	-0-	24,907
End of Year	\$ 792,883	\$ 385,185	\$ 1,178,068

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

Account #325 - Electric Pumping Equipment - The pumps at Well #5, Well #8, and Well #9 were replaced in 2008.

If Adjustments for any account are nonzero, please explain.

The costs of the 2007 distribution extensions into the new Industrial Park were paid for by the City. For GAAP the 2007 accounting was appropriate. For PSC purposes we are able to recognize this plant contribution as Capital Paid in By Municipality. This reclassification was made in 2008.

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)	0				0	18
Sand or Other Media Filtration Equipment (332)	0				0	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
Total Water Treatment Plant	0	0	0	0	0	
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)	5,671,871	137,837	1,263	(608,206)	5,200,239	25
Services (345)	1,157,329	5,766	32	(1,506)	1,161,557	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)	641,019	16,455	971	(74,016)	582,487	28
Other Transmission and Distribution Plant (349)	0				0	29
Total Transmission and Distribution Plant	7,470,219	160,058	2,266	(683,728)	6,944,283	
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)	0				0	33
Transportation Equipment (392)	0				0	34
Stores Equipment (393)	0				0	35
Tools, Shop and Garage Equipment (394)	0				0	36
Laboratory Equipment (395)	0				0	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	0	0	0	0	0	
Total utility plant in service directly assignable	7,470,219	160,058	2,266	(683,728)	6,944,283	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	7,470,219	160,058	2,266	(683,728)	6,944,283	

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

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

If Adjustments for any account are nonzero, please explain.

The costs of the 2007 distribution extensions into the new Industrial Park were paid for by the City. For GAAP the 2007 accounting was appropriate. For PSC purposes we are able to recognize this plant contribution as Capital Paid in By Municipality. This reclassification was made in 2008.

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)	289,941	2.90%	10,859	4
Supply Mains (316)	17,967	1.80%	475	5
Other Water Source Plant (317)	0	0.00%		6
Total Source of Supply Plant	307,908		11,334	
PUMPING PLANT				
Structures and Improvements (321)	250,886	3.20%	8,564	7
Other Power Production Equipment (323)	0	0.00%		8
Electric Pumping Equipment (325)	245,187	4.40%	18,094	9
Diesel Pumping Equipment (326)	0	0.00%		10
Other Pumping Equipment (328)	15,816	4.40%	0	11
Total Pumping Plant	511,889		26,658	
WATER TREATMENT PLANT				
Structures and Improvements (331)	165,520	3.20%	10,691	12
Sand or Other Media Filtration Equipment (332)	332,086	3.30%	23,361	13
Membrane Filtration Equipment (333)				14
Other Water Treatment Equipment (334)		6.00%		15
Total Water Treatment Plant	497,606		34,052	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	39,897	3.20%	1,568	16
Distribution Reservoirs and Standpipes (342)	421,417	2.20%	34,612	17
Transmission and Distribution Mains (343)	741,142	1.30%	99,243	18
Services (345)	378,511	2.90%	49,498	19
Meters (346)	(108,114)	6.30%	74,092 *	20
Hydrants (348)	147,814	2.20%	16,158	21
Other Transmission and Distribution Plant (349)	0	0.00%		22
Total Transmission and Distribution Plant	1,620,667		275,171	
GENERAL PLANT				
Structures and Improvements (390)	21,412	2.90%	851	23
Office Furniture and Equipment (391)	8,042	5.80%	540	24
Computer Equipment (391.1)	54,643	26.70%	33,389	25
Transportation Equipment (392)	113,847	13.30%	23,401	26
Stores Equipment (393)	4,092	5.80%	283	27
Tools, Shop and Garage Equipment (394)	95,044	5.80%	6,780	28
Laboratory Equipment (395)	528	5.80%	0	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					300,800	4
316					18,442	5
317					0	6
	0	0	0	0	319,242	
321					259,450	7
323					0	8
325	60,584	1,000			201,697	9
326					0	10
328					15,816	11
	60,584	1,000	0	0	476,963	
331					176,211	12
332					355,447	13
333					0	14
334					0	15
	0	0	0	0	531,658	
341					41,465	16
342					456,029	17
343	1,617		2,497		841,265	18
345	48				427,961	19
346	24,907	3,792	2,122		(60,599) *	20
348	1,029				162,943	21
349					0	22
	27,601	3,792	4,619	0	1,869,064	
390					22,263	23
391					8,582	24
391.1					88,032	25
392	21,185		1,650		117,713	26
393					4,375	27
394	2,272		500		100,052	28
395					528	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)	9,046	7.50%	882	30
Communication Equipment (397)	0	9.20%	6	31
SCADA Equipment (397.1)	99,135	9.20%	13,512	32
Miscellaneous Equipment (398)	1,296	5.80%	221	33
Total General Plant	407,085		79,865	
Total accum. prov. directly assignable	3,345,155		427,080	
 Common Utility Plant Allocated to Water Department	 0	 0.00%		 34
 Total accum. prov. for depreciation	 3,345,155		 427,080	

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					9,928	30
397					6	31
397.1					112,647	32
398					1,517	33
	23,457	0	2,150	0	465,643	
	111,642	4,792	6,769	0	3,662,570	
					0	34
	111,642	4,792	6,769	0	3,662,570	

**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

Account #346 - Meters - is comprised of the Meter and the Automated Meter Reading (AMR) Devices as follows:

Activity	Meters	Meter AMR	Total
Beg of Year	\$(143,976)	\$ 35,862	\$(108,114)
Accruals	49,022	25,070	74,092
Retirements	24,907	0	24,907
Cost of Removal	3,792	0	3,792
Salvage	2,122	0	2,122
End of Year	\$(121,531)	\$ 60,932	\$(60,599)

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

Account #346 - Meters - Due to the large number of meter exchanges done during the Automated Meter Reading (AMR) implementation, costs of removing and retiring meters early resulted in a negative accumulated depreciation balance. This negative balance will be offset by future Meter and Meter AMR depreciation.

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	2.90%		4
Supply Mains (316)	0	1.80%		5
Other Water Source Plant (317)	0	0.00%		6
Total Source of Supply Plant	0		0	
PUMPING PLANT				
Structures and Improvements (321)	0	3.20%		7
Other Power Production Equipment (323)	0	0.00%		8
Electric Pumping Equipment (325)	0	4.40%		9
Diesel Pumping Equipment (326)	0	0.00%		10
Other Pumping Equipment (328)	0	4.40%		11
Total Pumping Plant	0		0	
WATER TREATMENT PLANT				
Structures and Improvements (331)	0	3.20%		12
Sand or Other Media Filtration Equipment (332)	0	3.30%		13
Membrane Filtration Equipment (333)				14
Other Water Treatment Equipment (334)		6.00%		15
Total Water Treatment Plant	0		0	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	0	3.20%		16
Distribution Reservoirs and Standpipes (342)	0	2.20%		17
Transmission and Distribution Mains (343)	486,119	1.30%	70,669	18
Services (345)	242,700	2.90%	33,624	19
Meters (346)	0	6.30%		20
Hydrants (348)	99,988	2.20%	13,459	21
Other Transmission and Distribution Plant (349)	0	0.00%		22
Total Transmission and Distribution Plant	828,807		117,752	
GENERAL PLANT				
Structures and Improvements (390)	0	2.90%		23
Office Furniture and Equipment (391)	0	5.80%		24
Computer Equipment (391.1)	0	26.70%		25
Transportation Equipment (392)	0	13.30%		26
Stores Equipment (393)	0	5.80%		27
Tools, Shop and Garage Equipment (394)	0	5.80%		28
Laboratory Equipment (395)	0	5.80%		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					0	12
332					0	13
333					0	14
334					0	15
	0	0	0	0	0	
341					0	16
342					0	17
343	1,263				555,525	18
345	32				276,292	19
346					0	20
348	971				112,476	21
349					0	22
	2,266	0	0	0	944,293	
390					0	23
391					0	24
391.1					0	25
392					0	26
393					0	27
394					0	28
395					0	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	7.50%		30
Communication Equipment (397)	0	9.20%		31
SCADA Equipment (397.1)	0	9.20%		32
Miscellaneous Equipment (398)	0	5.80%		33
Total General Plant	0		0	
Total accum. prov. directly assignable	828,807		117,752	
Common Utility Plant Allocated to Water Department	0	0.00%		34
Total accum. prov. for depreciation	828,807		117,752	

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	0	
	2,266	0	0	0	944,293	
					0	34
	2,266	0	0	0	944,293	

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			39,737	39,737	1
February			38,843	38,843	2
March			43,029	43,029	3
April			39,756	39,756	4
May			46,783	46,783	5
June			42,122	42,122	6
July			42,648	42,648	7
August			46,455	46,455	8
September			42,357	42,357	9
October			44,104	44,104	10
November			38,691	38,691	11
December			42,098	42,098	12
Total annual pumpage	0	0	506,623	506,623	

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):	506,623	1
Less: Gallons (000's) used in the treatment process:	32,278	2
Subtotal: Gallons (000's) entering distribution system:	474,345	3
Less: Gallons (000's) sold:	408,753	4
Gallons (000's) entering distribution system but not sold:	65,592	5
Estimated Water Usage:		6
Gallons (000's) used to flush mains:	3,230	7
Gallons (000's) used for fire protection:	2,770	8
Gallons (000's) used to prevent freezing of distribution system:		9
Gallons (000's) used for other system uses:		10
Subtotal Estimated Usage:	6,000	11
Estimated Water Losses:		12
Gallons (000's) lost due to main leaks or breaks:	18,100	13
Gallons (000's) lost due to service leaks or breaks:		14
Gallons (000's) lost due to hydrant leaks, tank overflows and pressure reducing valves:		15
Gallons (000's) for unauthorized usage such as vandalism and theft:		16
Gallons (000's) not accounted for:	41,492	17
Subtotal of Estimated Losses:	59,592	18
Percentage of water entering distribution system sold:	86%	19
Percentage of unaccounted for water:	8%	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.)	2,556	22
Date of maximum: 08/21/2008		23
Cause of maximum: LAWN WATERING		24
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)	992	25
Date of minimum: 02/13/2008		26
Total KWH used by the utility (include pumping, treatment facilities and other utility operations):	1,622,332	27
If water is purchased:		28
Vendor Name:		29
Point of Delivery:		30
What percentage of purchased water is surface water?		31
Number of main breaks repaired this year:	26	32
Number of service breaks repaired this year:	2	33
Population served (estimate the number of individuals served):		34
Inside municipality?	15,000	35
Outside municipality?		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)	
101 RIVER STREET, KAUKAUNA	#9	620	18	1,872,000	Yes	1
1020 BLACKWELL ST, KAUKAUNA	#8	700	15	756,000	Yes	2
308 ELM STREET, KAUKAUNA	#4	726	10	864,000	Yes	3
408 W. 10TH STREET, KAUKAUNA	#10	660	10	756,000	Yes	4
505 DODGE STREET, KAUKAUNA	#5	524	12	360,000	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 BOOSTER	#10 WELL	#2 BOOSTER	1
Location	KAUKAUNA	KAUKAUNA	KAUKAUNA	2
Purpose	B	P	B	3
Destination	D	R	D	4
Pump Manufacturer	LAYNE NW	GOULDS	LAYNE NW	5
Year Installed	1998	2005	1998	6
Type	VERTICAL TURBINE	SUBMERSIBLE	VERTICAL TURBINE	7
Actual Capacity (gpm)	1,200	540	1,200	8
Pump Motor or Standby Engine Mfr	US	HITACHI	US	9 10
Year Installed	1998	2005	1998	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	100	100	100	13
Footnotes				14

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	#3 BOOSTER	#4 WELL	#5 WELL	15
Location	KAUKAUNA	KAUKAUNA	KAUKAUNA	16
Purpose	B	P	P	17
Destination	D	R	R	18
Pump Manufacturer	LAYNE NW	GRUNDFOS	GRUNDFOS	19
Year Installed	1967	2007	2008	20
Type	VERTICAL TURBINE	SUBMERSIBLE	SUBMERSIBLE	21
Actual Capacity (gpm)	2,000	600	380	22
Pump Motor or Standby Engine Mfr	CONTINENTAL	FRANKLIN	FRANKLIN	23 24
Year Installed	1967	2007	2008	25
Type	PROPANE	ELECTRIC	ELECTRIC	26
Horsepower	150	60	50	27
Footnotes				28

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	#6 BOOSTER	#7 BOOSTER	#8 WELL	1
Location	KAUKAUNA	KAUKAUNA	KAUKAUNA	2
Purpose	B	B	P	3
Destination	D	D	T	4
Pump Manufacturer	GOULDS	PEERLESS	GRUNDFOS	5
Year Installed	1991	1999	2008	6
Type	CENTRIFUGAL	CENTRIFUGAL	SUBMERSIBLE	7
Actual Capacity (gpm)	700	550	600	8
Pump Motor or Standby Engine Mfr	MARATHON	MARATHON	FRANKLIN	9 10
Year Installed	1985	2007	2008	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	20	20	50	13
Footnotes				14

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	#9 WELL			15
Location	KAUKAUNA			16
Purpose	P			17
Destination	T			18
Pump Manufacturer	AMERICAN TURBINE			19
Year Installed	2008			20
Type	VERTICAL TURBINE			21
Actual Capacity (gpm)	1,300			22
Pump Motor or Standby Engine Mfr	GE			23 24
Year Installed	2008			25
Type	ELECTRIC			26
Horsepower	200			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)	
Identification number or name	#1	#2	ANN STREET	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	R	ET	3
Year constructed	1901	1940	1999	4
Primary material (earthen, steel, concrete, other)	CONCRETE	CONCRETE	STEEL	5
Elevation difference in feet (See Headnote 3.)	50	50	155	6
Total capacity in gallons (actual)	284,000	295,000	500,000	7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID	LIQUID	9
Points of application (wellhouse, central facilities, booster station, other)	OTHER	OTHER	OTHER	10
Filters, type (gravity, pressure, other, none)	PRESSURE	PRESSURE	PRESSURE	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	2.0999	1.8999	0.8999	12
Is a corrosion control chemical used (yes, no)?	Y	Y	N	13
Is water fluoridated (yes, no)?	N	N	N	14
Footnotes				15

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	INDUSTRIAL		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		3
Year constructed	1974		4
Primary material (earthen, steel, concrete, other)	STEEL		5
Elevation difference in feet (See Headnote 3.)	155		6
Total capacity in gallons (actual)	500,000		7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)			9
Points of application (wellhouse, central facilities, booster station, other)			10
Filters, type (gravity, pressure, other, none)			11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)			12
Is a corrosion control chemical used (yes, no)?			13
Is water fluoridated (yes, no)?			14
Footnotes			15

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	4.000	6,990				6,990	1
P	D	4.000	80				80	2
M	D	6.000	153,982		360		153,622	3
M	T	6.000	3,959				3,959	4
P	D	6.000	4,455	22			4,477	5
M	D	8.000	29,072				29,072	6
M	T	8.000	2,772				2,772	7
P	D	8.000	106,009	2,901			108,910	8
M	D	10.000	31,274				31,274	9
P	D	10.000	20,932				20,932	10
M	D	12.000	26,609				26,609	11
P	D	12.000	96,000	434			96,434	12
M	D	14.000	120				120	13
M	D	16.000	11,574				11,574	14
Total Within Municipality			493,828	3,357	360	0	496,825	
Total Utility			493,828	3,357	360	0	496,825	

WATER MAINS

Water Mains (Page W-19)

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

The Utility does not normally construct new water main. Developers pay for construction of all main extensions. The Utility, however, does reimburse the developers for oversizing.

The Utility also contracts on an ongoing basis for main relays performed in conjunction with the City of Kaukauna Public Works Department (Sewer). The Utility finances these projects by debt issuance or the Utility's earnings.

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	0.625	612				612		1
M	0.750	2,020				2,020		2
M	1.000	3,050	5			3,055	89	3
M	1.250	25				25		4
M	1.500	45		1		44		5
M	2.000	65				65		6
M	4.000	19				19		7
M	6.000	8				8		8
M	8.000	1				1		9
Total Utility		5,845	5	1	0	5,849	89	

WATER SERVICES

Water Services (Page W-20)

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

For services installed by the developers, the basis for recording the cost is either an amount supplied by the developers or a composite of costs quoted on similar projects. These costs are the responsibility of the developers.

For services installed by the Utility, or Utility contractor, as part of a relay project, costs are financed by debt issuance or the Utility's earnings.

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	6,155		186		5,969	64	1
0.750	9		8		1	0	2
1.000	109	4	7		106	3	3
1.500	57		3		54	13	4
2.000	37	3	2		38	5	5
3.000	22	1	4		19	0	6
4.000	8		1		7	0	7
6.000	4				4	2	8
8.000	1				1	1	9
12.000	1				1	1	10
Total:	6,403	8	211	0	6,200	89	

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	5,631	299	4	1	6	28	5,969	1
0.750	0	1	0	0	0	0	1	2
1.000	11	75	4	10	3	3	106	3
1.500	0	43	4	3	2	2	54	4
2.000	0	22	6	4	2	4	38	5
3.000	0	10	3	4	0	2	19	6
4.000	0	2	0	4	0	1	7	7
6.000	0	0	1	0	3	0	4	8
8.000	0	0	0	0	1	0	1	9
12.000	0	0	0	0	1	0	1	10
Total:	5,642	452	22	26	18	40	6,200	

METERS

Meters (Page W-21)

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

Currently meters 1" or smaller are being tested every 10 years. The utility implemented an AMR system which required the removal of the majority of the meters. This project began in 2005 and was completed in 2007.

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

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	866	12	3		875	2
Total Fire Hydrants	866	12	3	0	875	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

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:	1,750	*
Number of distribution system valves end of year:	2,367	
Number of distribution valves operated during year:	930	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

Hydrants and Distribution System Valves (Page W-22)

General footnotes

During 2008, less than half the valves were operated due to workload issues. A greater emphasis on valve operation will be implemented in 2009.

ELECTRIC OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Electricity			
Sales of Electricity (440-448)	50,884,804	49,893,209	1
Total Sales of Electricity	50,884,804	49,893,209	
Other Operating Revenues			
Forfeited Discounts (450)	39,020	31,032	2
Miscellaneous Service Revenues (451)	15,975	16,401	3
Sales of Water and Water Power (453)	0	0	4
Rent from Electric Property (454)	178,666	173,070	5
Interdepartmental Rents (455)	9,702	9,702	6
Other Electric Revenues (456)	49,537	11,166	7
Total Other Operating Revenues	292,900	241,371	
Total Operating Revenues	51,177,704	50,134,580	
Operation and Maintenance Expenses			
Power Production Expenses (500-557)	43,012,066	40,276,188	8
Transmission Expenses (560-573)	0	0	9
Distribution Expenses (580-598)	1,386,106	1,312,758	10
Customer Accounts Expenses (901-905)	433,630	416,818	11
Customer Service and Information Expenses (906)	0		12
Sales Expenses (911-916)	133,428	142,279	13
Administrative and General Expenses (920-932)	2,095,771	1,923,895	14
Total Operation and Maintenance Expenses	47,061,001	44,071,938	
Other Expenses			
Depreciation Expense (403)	2,018,652	1,829,057	15
Amortization Expense (404-407)		0	16
Taxes (408)	1,868,259	1,667,436	17
Total Other Expenses	3,886,911	3,496,493	
Total Operating Expenses	50,947,912	47,568,431	
NET OPERATING INCOME	229,792	2,566,149	

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):		
NONE		1
Customer late payment charges	39,020	2
Other (specify):		
Total Forfeited Discounts (450)	39,020	
Miscellaneous Service Revenues (451):		
RECONNECTION AND NSF CHARGES	12,160	3
TEMPORARY SERVICE FEES	2,975	4
NEUTRAL ISOLATOR FEES	840	5
Total Miscellaneous Service Revenues (451)	15,975	
Sales of Water and Water Power (453):		
NONE		6
Total Sales of Water and Water Power (453)	0	
Rent from Electric Property (454):		
WPPI ISLAND STREET PEAKER PLANT LAND RENT	5,000	7
POLE RENTAL	173,666	8
Total Rent from Electric Property (454)	178,666	
Interdepartmental Rents (455):		
RENT FROM WATER UTILITY	9,702	9
Total Interdepartmental Rents (455)	9,702	
Other Electric Revenues (456):		
SALES TAX DISCOUNT	3,467	10
JOINT TRENCHING	46,070	11
Total Other Electric Revenues (456)	49,537	

OTHER OPERATING REVENUES (ELECTRIC)

Other Operating Revenues (Electric) (Page E-02)

General footnotes

Account #456 - Other Electric Revenues - Increase is due to an increase in charges to phone and cable for joint trenching because of the Hwy 55 Reconstruction project.

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		1
Fuel (501)	0		2
Steam Expenses (502)	0		3
Steam from Other Sources (503)	0		4
Steam Transferred -- Credit (504)	0		5
Electric Expenses (505)	0		6
Miscellaneous Steam Power Expenses (506)	0		7
Rents (507)	0		8
Maintenance Supervision and Engineering (510)	0		9
Maintenance of Structures (511)	0		10
Maintenance of Boiler Plant (512)	0		11
Maintenance of Electric Plant (513)	0		12
Maintenance of Miscellaneous Steam Plant (514)	0		13
Total Steam Power Generation Expenses	0	0	
HYDRAULIC POWER GENERATION EXPENSES			
Operation Supervision and Engineering (535)	83,880	92,694	14
Water for Power (536)		(46,749)	* 15
Hydraulic Expenses (537)	103,419	68,303	* 16
Electric Expenses (538)	127,580	190,468	* 17
Miscellaneous Hydraulic Power Generation Expenses (539)	243,495	219,811	* 18
Rents (540)	0	0	19
Maintenance Supervision and Engineering (541)	51,946	60,695	20
Maintenance of Structures (542)	8,822	6,115	21
Maintenance of Reservoirs, Dams and Waterways (543)	199,809	38,918	* 22
Maintenance of Electric Plant (544)	333,837	192,670	* 23
Maintenance of Miscellaneous Hydraulic Plant (545)	79,297	0	* 24
Total Hydraulic Power Generation Expenses	1,232,085	822,925	
OTHER POWER GENERATION EXPENSES			
Operation Supervision and Engineering (546)	6,195	5,936	25
Fuel (547)	0	0	26
Generation Expenses (548)	9,657	16,806	27
Miscellaneous Other Power Generation Expenses (549)	0	0	28
Rents (550)	0	0	29
Maintenance Supervision and Engineering (551)	6,195	5,937	30
Maintenance of Structures (552)	0	15,112	* 31
Maintenance of Generating and Electric Plant (553)	1,626	4,260	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	23,673	48,051	
OTHER POWER SUPPLY EXPENSES			
Purchased Power (555)	41,450,957	39,123,141	34
System Control and Load Dispatching (556)	305,351	282,071	35
Other Expenses (557)		0	36
Total Other Power Supply Expenses	41,756,308	39,405,212	
Total Power Production Expenses	43,012,066	40,276,188	
TRANSMISSION EXPENSES			
Operation Supervision and Engineering (560)		0	37
Load Dispatching (561)		0	38
Station Expenses (562)		0	39
Overhead Line Expenses (563)		0	40
Underground Line Expenses (564)		0	41
Miscellaneous Transmission Expenses (566)		0	42
Rents (567)		0	43
Maintenance Supervision and Engineering (568)		0	44
Maintenance of Structures (569)		0	45
Maintenance of Station Equipment (570)		0	46
Maintenance of Overhead Lines (571)		0	47
Maintenance of Underground Lines (572)		0	48
Maintenance of Miscellaneous Transmission Plant (573)		0	49
Total Transmission Expenses	0	0	
DISTRIBUTION EXPENSES			
Operation Supervision and Engineering (580)	228,317	244,835	50
Load Dispatching (581)	91,611	95,513	51
Station Expenses (582)	62,156	37,240	* 52
Overhead Line Expenses (583)	34,535	38,673	53
Underground Line Expenses (584)	29,290	28,857	54
Street Lighting and Signal System Expenses (585)	134	376	55
Meter Expenses (586)	196,713	158,313	* 56
Customer Installations Expenses (587)		0	57
Miscellaneous Distribution Expenses (588)	240,255	221,597	58
Rents (589)		0	59
Maintenance Supervision and Engineering (590)	47,044	42,321	60
Maintenance of Structures (591)	3,183	144	61
Maintenance of Station Equipment (592)	94,487	100,682	62
Maintenance of Overhead Lines (593)	315,018	264,778	* 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)	19,196	52,413	* 64
Maintenance of Line Transformers (595)	3,480	15,073	* 65
Maintenance of Street Lighting and Signal Systems (596)	20,161	10,417	66
Maintenance of Meters (597)		0	67
Maintenance of Miscellaneous Distribution Plant (598)	526	1,526	68
Total Distribution Expenses	1,386,106	1,312,758	
CUSTOMER ACCOUNTS EXPENSES			
Supervision (901)	57,403	48,576	69
Meter Reading Expenses (902)	50,276	92,786	* 70
Customer Records and Collection Expenses (903)	249,992	213,301	* 71
Uncollectible Accounts (904)	75,959	62,155	* 72
Miscellaneous Customer Accounts Expenses (905)		0	73
Customer Service and Information Expenses (906)			74
Total Customer Accounts Expenses	433,630	416,818	
SALES EXPENSES			
Supervision (911)		0	75
Demonstrating and Selling Expenses (912)	193	0	76
Advertising Expenses (913)	133,235	142,279	77
Miscellaneous Sales Expenses (916)		0	78
Total Sales Expenses	133,428	142,279	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	272,736	262,978	79
Office Supplies and Expenses (921)	92,317	60,715	* 80
Administrative Expenses Transferred -- Credit (922)	28,545	27,997	81
Outside Services Employed (923)	71,703	38,136	* 82
Property Insurance (924)	112,863	113,042	83
Injuries and Damages (925)	90,775	101,844	84
Employee Pensions and Benefits (926)	1,137,645	1,069,106	85
Regulatory Commission Expenses (928)	11,410	0	* 86
Duplicate Charges -- Credit (929)		0	87
Miscellaneous General Expenses (930)	97,340	83,262	* 88
Rents (931)	237,527	0	89
Maintenance of General Plant (932)		222,809	90
Total Administrative and General Expenses	2,095,771	1,923,895	
Total Operation and Maintenance Expenses	47,061,001	44,071,938	

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.

Account #536 - Water for Power - Decrease is due to FERC administrative charges for re-licensing the hydro facilities in 2006 and prior years being refunded to KU per KU application for a refund in 2007. This did not recur in 2008.

Account #537 - Hydraulic Expenses - Increase in this account is due to a greater amount of labor hours being spent on safety training required by FERC in 2007. The costs in 2008 compare with 2006.

Account #538 - Electric Expenses - Decrease in this account is due to a greater amount of labor hours being spent on safety training required by FERC. These costs are included in Account #539 (Misc. Power Generation Expenses).

Account #539 - Misc. Hydraulic Power Generation Expenses - Increase is due to an increase in training and safety expenditures required by FERC. This also includes the costs of creating an Emergency Action Plan (EAP) and inspection of the hydro facilities.

Account #543 - Maintenance of Reservoirs, Dams, and Waterways - Increase is due a required FERC PFMA (Potential Failure Mode Analysis). This analysis is done to protect against flooding due to dam and/or waterway failures. Items during the study are identified and repaired.

Account #544 - Maintenance of Electric Plant - Increase is due to a major rewind project at the Little Chute Hydro Plant started in 2008. This project will be completed in 2009. The actual costs incurred in 2008 were expensed to this account. This account also includes costs to clean and repair the generators at the Combined Locks Hydro Plant.

Account #545 - Maintenance of Miscellaneous Hydro Plant - As part of the required FERC PFMA, Kaukauna City Plant and Combined Locks Hydro Plant incurred miscellaneous repairs identified in the study.

Account #552 - Maintenance of Structures - Decrease is due to the inspection and maintenance of the Elm Street Gas Turbine in 2007. These costs did not recur in 2008.

Account #582 - Station Expenses - Increase is due to the increase of labor hours operating the distribution substations in 2008. These costs compare with 2006 when similar operational costs were incurred.

Account #586 - Meter Expenses - In previous years there was an increase in the capitalization of Meter Technician labor costs due to the increase in the purchase and installation of the new electric meters. As meters are received/retired the labor costs associated with the installation/retirement of the meter is charged to plant from this account. Due to the large number of meters exchanged in 2006 the labor estimates which have been consistently used to allocate labor to plant exceeded the actual costs. This did not recur in 2008 and less labor was capitalized in 2008 as compared with 2007.

Account #593 - Maintenance of Overhead Lines - Increase is due to a greater allocation of time and resources to maintain existing overhead lines in the City of Kaukauna. This includes an increase in tree trimming costs and costs incurred protecting the overhead lines from outages.

Account #594 - Maintenance of Underground Lines - Decrease is due to a greater allocation of labor and efforts maintaining the overhead lines in 2008.

Account #595 - Maintenance of Line Transformers - Decrease from 2007 is due to a reduction of problems with existing transformers. In the past a larger number of transformers were removed and the oil was tested for PCBs.

Account #902 - Meter Reading Expenses - Decrease from prior year is due to the reduction of meter readers and the amount of time to read meters resulting from the completion of the Automated Meter Reading (AMR) project.

Account #903 - Customer Accounting & Collection Expenses - Increase from prior year is due to the addition of a Customer Service Tech late in 2007. 2008 represents a full year of this position.

Account #904 - Uncollectible Accounts - Increase in accounts being written off has increased due to higher utility bills and the current economy. The KU service territory has been adversely affected by business closings and its affect on KU's residential customers.

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Account #921 - Office Supplies & Expenses - Increase is due to an increase in office supplies purchased in 2008 as compared to 2007. This number compares with 2006.

Account #923 - Outside Services Employed - Increase is due to engaging an outside consultant to help with the day-to-day operations of the IT Department.

Account #925 - Injuries & Damages - Decrease is due a Workers' Compensation refund in 2008.

Account #928 - Regulatory Commission Expense - Increase is due to filing of the 2008 Electric Rate Study.

Account #930 - Miscellaneous Expenses - Increase is due to a greater amount of safety training in 2008. This also includes miscellaneous costs.

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		666,746	594,195	1
Social Security		184,627	181,493	2
Wisconsin Gross Receipts Tax		969,929	842,325	3
PSC Remainder Assessment		46,957	49,423	4
Other (specify):				
SOC SEC ALLOCATED TO PLANT			0	5
Total tax expense		1,868,259	1,667,436	

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			Outagamie				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.192520				3
County tax rate	mills		4.991520				4
Local tax rate	mills		8.859430				5
School tax rate	mills		9.194510				6
Voc. school tax rate	mills		1.908750				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		25.146730				10
Less: state credit	mills		1.634040				11
Net tax rate	mills		23.512690				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		8.859430				14
Combined School Tax Rate	mills		11.103260				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		19.962690				17
Total Tax Rate	mills		25.146730				18
Ratio of Local and School Tax to Total	dec.		0.793848				19
Total tax net of state credit	mills		23.512690				20
Net Local and School Tax Rate	mills		18.665510				21
Utility Plant, Jan. 1	\$	75,103,087	75,103,087				22
Materials & Supplies	\$	1,021,869	1,021,869				23
Subtotal	\$	76,124,956	76,124,956				24
Less: Plant Outside Limits	\$	35,602,263	35,602,263				25
Taxable Assets	\$	40,522,693	40,522,693				26
Assessment Ratio	dec.		0.881500				27
Assessed Value	\$	35,720,754	35,720,754				28
Net Local & School Rate	mills		18.665510				29
Tax Equiv. Computed for Current Year	\$	666,746	666,746				30
Tax Equivalent per 1994 PSC Report	\$	451,463					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32 33
Tax equiv. for current year (see note 5)	\$	666,746					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)	896,322	39,564			935,886	11
Structures and Improvements (331)	5,174,917	10,292			5,185,209	12
Reservoirs, Dams and Waterways (332)	8,575,234	97,927	27,819		8,645,342	13
Water Wheels, Turbines and Generators (333)	6,513,922				6,513,922	14
Accessory Electric Equipment (334)	2,564,660				2,564,660	15
Miscellaneous Power Plant Equipment (335)	180,155	7,875			188,030	16
Roads, Railroads and Bridges (336)	432,172				432,172	17
Total Hydraulic Production Plant	24,337,382	155,658	27,819	0	24,465,221	
OTHER PRODUCTION PLANT						
Land and Land Rights (340)	27,532				27,532	18
Structures and Improvements (341)	149,538				149,538	19
Fuel Holders, Producers and Accessories (342)	183,462				183,462	20
Prime Movers (343)	971,770				971,770	21
Generators (344)	459,072				459,072	22
Accessory Electric Equipment (345)	316,480				316,480	23
Miscellaneous Power Plant Equipment (346)	12,504				12,504	24
Total Other Production Plant	2,120,358	0	0	0	2,120,358	
TRANSMISSION PLANT						
Land and Land Rights (350)	0				0	25
Structures and Improvements (352)	0				0	26
Station Equipment (353)	0				0	27
Towers and Fixtures (354)	0				0	28

ELECTRIC UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$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						
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)	225,360				225,360	34
Structures and Improvements (361)	83,295				83,295	35
Station Equipment (362)	10,123,864	218,811	62,690		10,279,985	* 36
Storage Battery Equipment (363)	0				0	37
Poles, Towers and Fixtures (364)	3,361,416	376,542	26,315	6,252	3,717,895	* 38
Overhead Conductors and Devices (365)	3,129,679	316,563	28,218	87,084	3,505,108	* 39
Underground Conduit (366)	351,456	112,800	66	21,287	485,477	* 40
Underground Conductors and Devices (367)	3,186,617	406,822	7,188	226,642	3,812,893	* 41
Line Transformers (368)	4,682,482	248,696	111,872		4,819,306	* 42
Services (369)	1,740,174	143,288	3,848		1,879,614	* 43
Meters (370)	1,850,574	213,936	72,821		1,991,689	* 44
Installations on Customers' Premises (371)	118,401	1,054			119,455	45
Leased Property on Customers' Premises (372)	0				0	46
Street Lighting and Signal Systems (373)	1,401,487	65,490	14,080		1,452,897	47
Total Distribution Plant	30,254,805	2,104,002	327,098	341,265	32,372,974	
GENERAL PLANT						
Land and Land Rights (389)	573,863	103,332			677,195	* 48
Structures and Improvements (390)	4,764,440		12,822		4,751,618	49
Office Furniture and Equipment (391)	195,558	2,768			198,326	50
Computer Equipment (391.1)	721,402	708,785			1,430,187	* 51
Transportation Equipment (392)	1,401,235	12,312	10,182		1,403,365	52
Stores Equipment (393)	93,354	12,427			105,781	53
Tools, Shop and Garage Equipment (394)	577,155	54,172	972		630,355	54
Laboratory Equipment (395)	56,427				56,427	55
Power Operated Equipment (396)	239,352				239,352	56
Communication Equipment (397)	491,340	8,776			500,116	* 57
SCADA Equipment (397.1)					0	58
Miscellaneous Equipment (398)	18,202				18,202	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	9,132,328	902,572	23,976	0	10,010,924	
Total utility plant in service directly assignable	65,844,873	3,162,232	378,893	341,265	68,969,477	
Common Utility Plant Allocated to Electric Department (300)	0				0	61
Total utility plant in service	65,844,873	3,162,232	378,893	341,265	68,969,477	

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)

General footnotes

Account #397 - Communication Equipment - This account is comprised of regular communication equipment and the installation of fiber and related equipment as follows:

Activity	Comm Equip	Comm Equip (Fiber)	Total
Beg of Year	\$ 157,945	\$ 333,395	\$ 491,340
Additions	8,776	0	8,776
Retirements	0	0	0
End of Year	\$ 166,721	\$ 333,395	\$ 500,116

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

Account #362 - Station Equipment - In 2008, the SCADA controls at Rosehill Substation, "OO" Substation and Thilmany Substation were upgraded to Wonderware.

Account #368 - Transformers - A large number of older transformers were replaced in 2008.

Account #370 - Meters - In 2008, the large power customer meters were changed out as part of the AMR conversion.

Account #389 - Land and Land Rights - In 2008, the pole yard was updated to include spill containment. This included a partial paving of the pole yard.

Account #391.1 - Computer Equipment - In 2008, the GIS project that began in 2004 was completed and capitalized.

Other Accounts - Due to the large number of work orders processed on an annual basis, the schedule of significant plant additions and retirements for all accounts is not provided. The work order information can be furnished on EXCEL spreadsheets upon request.

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

Account #368 - Transformers - A large number of older transformers were replaced in 2008.

If Adjustments for any account are nonzero, please explain.

The costs of the 2007 distribution extensions into the new Industrial Park were paid for by the City. For GAAP the 2007 accounting was appropriate. For PSC purposes we are able to recognize this plant contribution as Capital Paid in By Municipality. This reclassification was made in 2008.

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

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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)	
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)	1,487,251	19,371	11,643	(6,252)	1,488,727	* 38
Overhead Conductors and Devices (365)	1,508,682	17,082	13,603	(87,084)	1,425,077	* 39
Underground Conduit (366)	449,230	21,087	84	(21,287)	448,946	* 40
Underground Conductors and Devices (367)	2,773,434	71,016	6,256	(226,642)	2,611,552	* 41
Line Transformers (368)	73,606	15,216			88,822	42
Services (369)	657,365	8,139	1,454		664,050	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)	133,662	2,271	1,342		134,591	47
Total Distribution Plant	7,083,230	154,182	34,382	(341,265)	6,861,765	
GENERAL PLANT						
Land and Land Rights (389)	0				0	48
Structures and Improvements (390)	0				0	49
Office Furniture and Equipment (391)	0				0	50
Computer Equipment (391.1)	0				0	51
Transportation Equipment (392)	0				0	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)	97,349				97,349	57
SCADA Equipment (397.1)	0				0	58
Miscellaneous Equipment (398)	0				0	59

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

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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	97,349	0	0	0	97,349	
Total utility plant in service directly assignable	7,180,579	154,182	34,382	(341,265)	6,959,114	
Common Utility Plant Allocated to Electric Department (300)	0				0	61
Total utility plant in service	7,180,579	154,182	34,382	(341,265)	6,959,114	

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.

Other Accounts - Due to the large number of work orders processed on an annual basis, the schedule of significant plant additions and retirements is not provided. The work order information can be furnished on EXCEL spreadsheets upon request.

If Adjustments for any account are nonzero, please explain.

The costs of the 2007 distribution extensions into the new Industrial Park were paid for by the City. For GAAP the 2007 accounting was appropriate. For PSC purposes we are able to recognize this plant contribution as Capital Paid in By Municipality. This reclassification was made in 2008.

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)	2,567,613	1.72%	89,097	7
Reservoirs, Dams and Waterways (332)	2,227,551	1.92%	165,318	8
Water Wheels, Turbines and Generators (333)	3,353,342	1.85%	120,508	9
Accessory Electric Equipment (334)	1,508,350	4.17%	106,946	10
Miscellaneous Power Plant Equipment (335)	125,411	3.33%	6,130	11
Roads, Railroads and Bridges (336)	162,888	4.00%	17,287	12
Total Hydraulic Production Plant	9,945,155		505,286	
OTHER PRODUCTION PLANT				
Structures and Improvements (341)	100,234	2.08%	3,110	13
Fuel Holders, Producers and Accessories (342)	58,809	3.03%	5,559	14
Prime Movers (343)	1,101,448	3.03%	0 *	15
Generators (344)	459,072	3.03%	0	16
Accessory Electric Equipment (345)	226,364	3.03%	9,589	17
Miscellaneous Power Plant Equipment (346)	12,504	4.00%	0	18
Total Other Production Plant	1,958,431		18,258	
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)	83,295	3.23%	0	27
Station Equipment (362)	4,904,003	3.23%	329,522	28
Storage Battery Equipment (363)	0	0.00%		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					2,656,710	7
332	27,819				2,365,050	8
333					3,473,850	9
334					1,615,296	10
335			173		131,714	11
336					180,175	12
	27,819	0	173	0	10,422,795	
341					103,344	13
342					64,368	14
343					1,101,448 *	15
344					459,072	16
345					235,953	17
346					12,504	18
	0	0	0	0	1,976,689	
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					83,295	27
362	62,690				5,170,835	28
363					0	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)	1,431,304	4.07%	144,064	30
Overhead Conductors and Devices (365)	1,527,602	4.00%	132,696	31
Underground Conduit (366)	78,032	2.50%	10,462	32
Underground Conductors and Devices (367)	1,054,096	3.67%	128,441	33
Line Transformers (368)	1,913,412	3.33%	158,205	34
Services (369)	826,137	4.38%	79,273	35
Meters (370)	(150,195)	3.70%	71,082 *	36
Installations on Customers' Premises (371)	98,590	5.50%	6,541	37
Leased Property on Customers' Premises (372)	0	0.00%		38
Street Lighting and Signal Systems (373)	820,584	4.78%	68,220	39
Total Distribution Plant	12,586,860		1,128,506	
GENERAL PLANT				
Structures and Improvements (390)	1,112,218	2.56%	121,806	40
Office Furniture and Equipment (391)	162,206	6.25%	12,309	41
Computer Equipment (391.1)	688,032	14.29%	153,731	42
Transportation Equipment (392)	853,342	10.00%	106,005	43
Stores Equipment (393)	36,186	4.55%	4,530	44
Tools, Shop and Garage Equipment (394)	387,839	6.67%	40,270	45
Laboratory Equipment (395)	49,591	4.55%	2,567	46
Power Operated Equipment (396)	135,702	10.00%	20,674	47
Communication Equipment (397)	184,821	4.00%	29,569 *	48
SCADA Equipment (397.1)				49
Miscellaneous Equipment (398)	9,718	10.00%	1,820	50
Total General Plant	3,619,655		493,281	
Total accum. prov. directly assignable	28,110,101		2,145,331	
Common Utility Plant Allocated to Electric Department	0	0.00%		51
Total accum. prov. for depreciation	28,110,101		2,145,331	
GENERAL PLANT				
Other Tangible Property (399)	0	0.00%		52
Total General Plant	0		0	
Total accum. prov. directly assignable	28,110,101		2,145,331	

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	26,315	59,366	10,702		1,500,389	30
365	28,218	17,524	18,328		1,632,884	31
366	66	77			88,351	32
367	7,188	5,445	721		1,170,625	33
368	111,872	18,792	4,584		1,945,537	34
369	3,848	5,335			896,227	35
370	72,821	5,138			(157,072) *	36
371					105,131	37
372					0	38
373	14,080	14,354			860,370	39
	327,098	126,031	34,335	0	13,296,572	
390	12,822		12,823		1,234,025	40
391					174,515	41
391.1					841,763	42
392	10,182		3,850		953,015	43
393					40,716	44
394	972		301		427,438	45
395					52,158	46
396					156,376	47
397					214,390 *	48
397.1					0	49
398					11,538	50
	23,976	0	16,974	0	4,105,934	
	378,893	126,031	51,482	0	29,801,990	
					0	51
	378,893	126,031	51,482	0	29,801,990	
399					0	52
	0	0	0	0	0	
	378,893	126,031	51,482	0	29,801,990	

**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)

General footnotes

Account #397 - Communication Equipment - This account is comprised of regular communication equipment and the installation of fiber and related equipment as follows:

Activity	Comm Equip	Comm Equip (Fiber)	Total
Beg of Year	\$ 142,069	\$ 42,752	\$ 184,821
Accruals	16,233	13,336	29,569
Retirements	0	0	0
Cost of Removal	0	0	0
Salvage	0	0	0
End of Year	\$ 158,302	\$ 56,088	\$ 214,390

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

Account #370 - Meters - Kaukauna Utilities began an Automated Meter Reading (AMR) System meter exchange in 2004. The utility completed the majority of this project in 2008. The less than zero balance in this account represents the costs of removing the old meters reported in previous years. Once the project is completed, the depreciation of the new meters will eliminate the less than zero balance.

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

Account #343 - Prime Movers - In 2003, the Diesels taken out of service were sold. Proceeds from the sale (net of removal costs) were recorded as salvage. The affect of this transaction caused the balance in Accumulated Depreciation to exceed the remaining plant balance. Because KU still has the Gas Turbine, a balance still remains in Account #343. Further depreciation to this account will not be accrued until the Gas Turbine is removed from service. Once the Gas Turbine is removed from service further analysis of the Accumulated Depreciation account will be completed to determine whether a gain on disposal of plant needs to be booked.

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)	804,154	4.07%	60,561	30
Overhead Conductors and Devices (365)	826,749	4.00%	58,675	31
Underground Conduit (366)	65,144	2.50%	11,227	32
Underground Conductors and Devices (367)	698,521	3.67%	98,814	33
Line Transformers (368)	3,778	3.30%	2,704	34
Services (369)	447,257	4.38%	28,939	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)	22,813	4.78%	6,411	39
Total Distribution Plant	2,868,416		267,331	
GENERAL PLANT				
Structures and Improvements (390)	0	0.00%		40
Office Furniture and Equipment (391)	0	0.00%		41
Computer Equipment (391.1)	0	0.00%		42
Transportation Equipment (392)	0	0.00%		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)	13,629	4.00%	3,894	48
SCADA Equipment (397.1)				49
Miscellaneous Equipment (398)	0	0.00%		50
Total General Plant	13,629		3,894	
Total accum. prov. directly assignable	2,882,045		271,225	
Common Utility Plant Allocated to Electric Department	0	0.00%		51
Total accum. prov. for depreciation	2,882,045		271,225	
GENERAL PLANT				
Other Tangible Property (399)	0	0.00%		52
Total General Plant	0		0	
Total accum. prov. directly assignable	2,882,045		271,225	

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	11,643	26,266			826,806	30
365	13,603	8,447			863,374	31
366	84	98			76,189	32
367	6,256	4,739			786,340	33
368					6,482	34
369	1,454	2,015			472,727	35
370					0	36
371					0	37
372					0	38
373	1,342	1,370			26,512	39
	34,382	42,935	0	0	3,058,430	
390					0	40
391					0	41
391.1					0	42
392					0	43
393					0	44
394					0	45
395					0	46
396					0	47
397					17,523	48
397.1					0	49
398					0	50
	0	0	0	0	17,523	
	34,382	42,935	0	0	3,075,953	
					0	51
	34,382	42,935	0	0	3,075,953	
399					0	52
	0	0	0	0	0	
	34,382	42,935	0	0	3,075,953	

TRANSMISSION AND DISTRIBUTION LINES

Classification (a)	Miles of Line Owned					Total End of Year (f)	
	First of Year (b)	Additions During Year (c)	Retirements During Year (d)	Adjustments During Year (e)			
Primary Distribution System Voltage(s) -- Urban							
Pole Lines							
2.4/4.16 kV (4kV)	0				0		1
7.2/12.5 kV (12kV)	183				183		2
14.4/24.9 kV (25kV)	0				0		3
Other:							
NONE	0				0		4
Underground Lines							
2.4/4.16 kV (4kV)	0				0		5
7.2/12.5 kV (12kV)	303	0			303		6
14.4/24.9 kV (25kV)	0				0		7
Other:							
NONE	0				0		8
Primary Distribution System Voltage(s) -- Rural							
Pole Lines							
2.4/4.16 kV (4kV)	0				0		9
7.2/12.5 kV (12kV)	145				145		10
14.4/24.9 kV (25kV)	0				0		11
Other:							
NONE	0				0		12
Underground Lines							
2.4/4.16 kV (4kV)	0				0		13
7.2/12.5 kV (12kV)	142				142		14
14.4/24.9 kV (25kV)	0				0		15
Other:							
NONE	0				0		16
Transmission System							
Pole Lines							
34.5 kV	0				0		17
69 kV	0				0		18
115 kV	0				0		19
138 kV	0				0		20
Other:							
NONE	0				0		21
Underground Lines							
34.5 kV	0				0		22
69 kV	0				0		23
115 kV	0				0		24
138 kV	0				0		25
Other:							
NONE	0				0		26

RURAL LINE CUSTOMERS

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

Particulars (a)	Amount (b)	
Customers added on rural lines during year:		* 1
Farm Customers		2
Nonfarm Customers		3
Total	0	4
Customers on rural lines at end of year:		5
Rural Customers (served at rural rates):		6
Farm		7
Nonfarm		8
Total	0	9
Customers served at other than rural rates:		10
Farm	80	11
Nonfarm		12
Total	80	13
Total customers on rural lines at end of year	80	14

RURAL LINE CUSTOMERS

Rural Line Customers (Page E-13)

General footnotes

KU has not had a rural rate since 2003. Because there is no clear definition of rural lines vs non-rural lines and there has been a number of developments in the rural area, KU no longer distinguishes Rg-1 customers. The number reported in the schedule represents known active farms served by KU.

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	110,125	Monday	01/14/2008	18:00	69,663	1
February	02	117,058	Tuesday	02/05/2008	19:00	69,394	2
March	03	114,454	Monday	03/31/2008	12:00	72,118	3
April	04	110,545	Tuesday	04/08/2008	14:00	68,965	4
May	05	109,408	Wednesday	05/07/2008	08:00	68,132	5
June	06	115,592	Thursday	06/26/2008	17:00	68,700	6
July	07	122,874	Tuesday	07/15/2008	18:00	74,109	7
August	08	119,889	Monday	08/18/2008	18:00	72,907	8
September	09	106,636	Monday	09/22/2008	14:00	64,841	9
October	10	106,484	Monday	10/13/2008	11:00	66,338	10
November	11	107,711	Monday	11/03/2008	19:00	62,111	11
December	12	117,066	Monday	12/15/2008	19:00	64,374	12
Total		1,357,842				821,652	

System Name WPPI

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

Type of Reading	Supplier

ELECTRIC ENERGY ACCOUNT

Particulars (a)	kWh (000's) (b)	
Source of Energy		
Generation (excluding Station Use):		
Fossil Steam		1
Nuclear Steam		2
Hydraulic	147,027	3
Internal Combustion Turbine	58	4
Internal Combustion Reciprocating		5
Non-Conventional (wind, photovoltaic, etc.)		6
Total Generation	147,085	7
Purchases	674,625	8
Interchanges:		
In (gross)		9
Out (gross)	58	10
Net	(58)	11
Transmission for/by others (wheeling):		
Received		12
Delivered		13
Net	0	14
Total Source of Energy	821,652	15
Disposition of Energy		
Sales to Ultimate Consumers (including interdepartmental sales)	800,202	18
Sales For Resale	584	19
Energy Used by the Company (excluding station use):		
Electric Utility		21
Common (office, shops, garages, etc. serving 2 or more util. depts.)		22
Total Used by Company	0	23
Total Sold and Used	800,786	24
Energy Losses:		
Transmission Losses (if applicable)		26
Distribution Losses	20,866	27
Total Energy Losses	20,866	28
Loss Percentage (% Total Energy Losses of Total Source of Energy)	2.5395%	29
Total Disposition of Energy	821,652	30

SALES OF ELECTRICITY BY RATE SCHEDULE

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

Type of Sales/Rate Class Title (a)	Rate Schedule (b)	Avg. No. of Customers (c)	kWh (000 Omitted) (d)	(e)	(f)
Residential Sales					
RESIDENTIAL (INSIDE CITY)	RG-1	6,352	60,137		1
RESIDENTIAL (OUTSIDE CITY)	RG-1	6,291	63,377		2
RESIDENTIAL TOD (INSIDE CITY)	RG-2	2	46		3
RESIDENTIAL TOD (OUTSIDE CITY)	RG-2	3	26		4
Total Sales for Residential Sales		12,648	123,586		
Commercial & Industrial					
SMALL POWER (INSIDE CITY)	CP-1	62	15,772		5
SMALL POWER (OUTSIDE CITY)	CP-1	81	17,994		6
INTERDEPARTMENTAL (INSIDE CITY)	CP-1	1	112		7
LARGE POWER TOU (INSIDE CITY)	CP-2	24	45,086		8
LARGE POWER TOU (OUTSIDE CITY)	CP-2	23	46,336		9
INDUSTRIAL POWER TOU (OUTSIDE CITY)	CP-3	2	78,220		10
LARGE INDUSTRIAL POWER TOU (INSIDE CITY)	CP-4	1	162,925		11
LARGE INDUSTRIAL POWER TOU (OUTSIDE CITY)	CP-4	1	272,756		12
GENERAL SERVICE (INSIDE CITY)	GS-1	590	14,278		13
GENERAL SERVICE (OUTSIDE CITY)	GS-1	770	17,766		14
INTERDEPARTMENTAL (INSIDE CITY)	GS-1	23	1,891		15
INTERDEPARTMENTAL (OUTSIDE CITY)	GS-1	6	124		16
PUBLIC AUTHORITY (INSIDE CITY)	GS-1	65	925		17
PUBLIC AUTHORITY (OUTSIDE CITY)	GS-1	26	512		18
GENERAL SERVICE TOD (OUTSIDE CITY)	GS-2	1	4		19
INTERDEPARTMENTAL TOD (INSIDE CITY)	GS-2	1	11		20
Total Sales for Commercial & Industrial		1,677	674,712		
Public Street & Highway Lighting					
PUBLIC STREET LIGHTS (INSIDE CITY)	MS-1	1	1,099		21
PUBLIC STREET LIGHTS (OUTSIDE CITY)	MS-1	8	805		22
Total Sales for Public Street & Highway Lighting		9	1,904		
Sales for Resale					
FIRM STANDBY AND MAINTENANCE	CP-6	1	1	*	23
GENERATION CREDIT - WPPI CONTRACT	NA	0	1	*	24
Total Sales for Sales for Resale		1	2		
TOTAL SALES FOR ELECTRICITY		14,335	800,204		

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)	
		4,478,244	408,554	4,886,798	1
		4,686,499	440,438	5,126,937	2
		3,160	335	3,495	3
		1,751	197	1,948	4
0	0	9,169,654	849,524	10,019,178	
51,821	65,620	1,004,535	110,078	1,114,613	5
67,758	88,053	1,212,186	128,869	1,341,055	6
506	669	9,405	888	10,293	7
135,393	154,241	2,614,069	333,671	2,947,740	8
116,292	137,903	2,582,768	349,493	2,932,261	9
169,121	200,423	3,964,098	582,904	4,547,002	10
260,963	339,107	7,804,890	1,225,867	9,030,757	11
444,745	484,946	12,896,150	2,052,487	14,948,637	12
		1,079,798	99,744	1,179,542	13
		1,344,941	123,031	1,467,972	14
		137,329	12,406	149,735	15
		9,443	762	10,205	16
		72,371	6,319	78,690	17
		38,583	3,905	42,488	18
		263	7	270	19
		773	75	848	20
1,246,599	1,470,962	34,771,602	5,030,506	39,802,108	
		173,801	7,453	181,254	21
		143,063	5,463	148,526	22
0	0	316,864	12,916	329,780	
		124,441		124,441	* 23
		609,297		609,297	* 24
0	0	733,738	0	733,738	
1,246,599	1,470,962	44,991,858	5,892,946	50,884,804	

SALES OF ELECTRICITY BY RATE SCHEDULE

Sales of Electricity by Rate Schedule (Page E-16)

General footnotes

The Sales of Electricity by Rate Schedule includes CP-6 and NA. The revenues based on these items do not include the sale of energy. The schedule would not allow for the omission of kWh when saving the schedule. One (1) kWh was entered for each item to bypass this protection.

If Rate Schedule Name is not one selected from the dropdown list, please explain.

Currently, Kaukauna Utilities has an agreement with WPPI in which WPPI reserves the rights to the output capabilities from Kaukauna's Gas Turbine. In exchange for these rights, WPPI pays Kaukauna Utilities a monthly fee. This fee is not applicable to Kaukauna's existing tariffs, so it is given a NA rate schedule. Revenues from this agreement were part of the 2005 and 2006 Rate Structures.

SALES OF ELECTRICITY BY RATE SCHEDULE (cont.)

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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	KAUKAUNA				2
Type of Power Purchased (firm, dump, etc.)	FIRM				3
Voltage at Which Delivered	138000				4
Point of Metering	KAUKAUNA				5
Total of 12 Monthly Maximum Demands -- kW	1,165,905				6
Average load factor	79.2641%				7
Total Cost of Purchased Power	41,450,957				8
Average cost per kWh	0.0614				9
On-Peak Hours (if applicable)	07:00 to 21:00				10
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	11
January	23,970	30,802			12
February	25,390	30,534			13
March	24,006	32,047			14
April	24,943	29,402			15
May	22,929	30,306			16
June	24,290	30,012			17
July	27,283	31,860			18
August	27,785	36,550			19
September	25,362	32,308			20
October	25,943	30,453			21
November	21,867	31,579			22
December	25,549	29,455			23
Total kWh (000)	299,317	375,308			24

Footnotes:

(d)	(e)		
Name of Vendor			25
Point of Delivery			26
Voltage at Which Delivered			27
Point of Metering			28
Type of Power Purchased (firm, dump, etc.)			29
Total of 12 Monthly Maximum Demands -- kW			30
Average load factor			31
Total Cost of Purchased Power			32
Average cost per kWh			33
On-Peak Hours (if applicable)			34
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak Off-peak
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:

PRODUCTION STATISTICS TOTALS

Particulars (a)	Total (b)	
Name of Plant		1
Unit Identification		2
Type of Generation		3
kWh Net Generation (000)	147,085	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	1,255,759	15
Cost per kWh of Net Generation (\$)	9	16
Monthly Net Generation --- kWh (000):		
January	14,892	17
February	13,475	18
March	16,065	19
April	14,636	20
May	14,895	21
June	14,412	22
July	14,967	23
August	8,594	24
September	7,171	25
October	9,942	26
November	8,665	27
December	9,371	28
Total kWh (000)	147,085	29
Gas Consumed--Therms	0	30
Average Cost per Therm Burned (\$)	0.0000	31
Fuel Oil Consumed Barrels (42 gal.)	0	32
Average Cost per Barrel of Oil Burned (\$)		33
Specific Gravity		34
Average BTU per Gallon		35
Lubricating Oil Consumed--Gallons	0	36
Average Cost per Gallon (\$)		37
kWh Net Generation per Gallon of Fuel Oil		38
kWh Net Generation per Gallon of Lubr. Oil		39
Does plant produce steam for heating or other purposes in addition to elec. generation?		40
Coal consumed--tons (2,000 lbs.)	0	42
Average Cost per Ton (\$)		43
Kind of Coal Used		44
Average BTU per Pound		45
Water Evaporated--Thousands of Pounds	0	46
Is Water Evaporated, Metered or Estimated?		47
Lbs. of Steam per Lb. of Coal or Equivalent Fuel		48
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.		49
Based on Total Coal Used at Plant		50
Based on Coal Used Solely in Electric Generation		51
Average BTU per kWh Net Generation		52
Total Cost of Fuel (Oil and/or Coal) per kWh Net Generation (\$)		53
Footnote		54

PRODUCTION STATISTICS

Particulars (a)	Plant (b)	Plant (c)	Plant (d)	Plant (e)	
Name of Plant	COMB LOCKS	GAS TURBIN	KAUK CITY PLT	LITTLE CHUTE	1
Unit Identification	1 & 2	1	1, 2	1, 2 & 3	2
Type of Generation	HYDRO	RECIP	HYDRO	HYDRO	3
kWh Net Generation (000)	42,179	58	33,614	22,006	4
Is Generation Metered or Estimated?	M	M	M	M	5
Is Exciter & Station Use Metered or Estimated?	M	M	M	M	6
60-Minute Maximum Demand--kW (est. if not meas.)	6,920	15,600	5,140	3,507	7
Date and Hour of Such Maximum Demand	5/13/2008 13	4/14/2008 11	3/2/2008 23	5/14/2008 14	8
Load Factor	0.6958	0.0004	0.7465	0.7163	9
Maximum Net Generation in Any One Day	166,279	22,600	122,040	83,102	10
Date of Such Maximum	01/15/2008	08/14/2008	03/23/2008	05/20/2008	11
Number of Hours Generators Operated					12
Maximum Continuous or Dependable Capacity--kW					13
Is Plant Owned or Leased?	O	O	O	O	14
Total Production Expenses	250,208	23,673	333,910	310,987	15
Cost per kWh of Net Generation (\$)	5.9321	408.1552	9.9337	14.1319	16
Monthly Net Generation --- kWh (000):					
January	4,362		3,307	2,223	17
February	3,887	5	3,029	2,140	18
March	4,609		3,653	2,398	19
April	4,573	17	3,461	2,132	20
May	4,363		3,341	2,299	21
June	4,408	13	3,466	2,089	22
July	4,401		3,381	2,199	23
August	2,261	23	2,032	1,277	24
September	1,908		1,519	1,125	25
October	2,629		2,199	1,500	26
November	2,264		2,045	1,287	27
December	2,514		2,181	1,337	28
Total kWh (000)	42,179	58	33,614	22,006	29
Gas Consumed--Therms					30
Average Cost per Therm Burned (\$)		0.0000			31
Fuel Oil Consumed Barrels (42 gal.)					32
Average Cost per Barrel of Oil Burned (\$)		0.0000			33
Specific Gravity					34
Average BTU per Gallon					35
Lubricating Oil Consumed--Gallons					36
Average Cost per Gallon (\$)		0.0000			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 (\$)		0.0000			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		0.0000			47
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.					48
Based on Total Coal Used at Plant		0			49
Based on Coal Used Solely in Electric Generation		0			50
Average BTU per kWh Net Generation					51
Total Cost of Fuel (Oil and/or Coal) per kWh Net Generation (\$)		0.0000			52
Footnotes					53
					54

PRODUCTION STATISTICS

Particulars (a)	Plant (b)	Plant (c)	Plant (d)	Plant (e)	
Name of Plant	NEW BADGER	OLD BADGER	APIDE CROCHE		1
Unit Identification	1 & 2	3 & 4	1,2,3,4		2
Type of Generation	HYDRO	HYDRO	HYDRO		3
kWh Net Generation (000)	20,663	14,044	14,521		4
Is Generation Metered or Estimated?	M	M	M		5
Is Exciter & Station Use Metered or Estimated?	M	M	M		6
60-Minute Maximum Demand--kW (est. if not meas.)	3,555	2,491	2,794		7
Date and Hour of Such Maximum Demand	8/4/2008 7	9/17/2008 4	3/24/2008 14		8
Load Factor	0.6635	0.6436	0.5933		9
Maximum Net Generation in Any One Day	79,568	53,226	65,537		10
Date of Such Maximum	04/07/2008	07/29/2008	03/25/2008		11
Number of Hours Generators Operated					12
Maximum Continuous or Dependable Capacity--kW					13
Is Plant Owned or Leased?	O	O	O		14
Total Production Expenses	119,905	106,583	110,493		15
Cost per kWh of Net Generation (\$)	5.8029	7.5892	7.6092		16
Monthly Net Generation --- kWh (000):					
January	1,940	1,352	1,708		17
February	1,775	1,182	1,457		18
March	2,218	1,370	1,817		19
April	2,219	1,329	905		20
May	2,106	1,420	1,366		21
June	2,224	1,273	939		22
July	2,072	1,387	1,527		23
August	1,281	817	903		24
September	1,057	805	757		25
October	1,486	1,030	1,098		26
November	1,119	980	970		27
December	1,166	1,099	1,074		28
Total kWh (000)	20,663	14,044	14,521		29
Gas Consumed--Therms					30
Average Cost per Therm Burned (\$)					31
Fuel Oil Consumed Barrels (42 gal.)					32
Average Cost per Barrel of Oil Burned (\$)					33
Specific Gravity					34
Average BTU per Gallon					35
Lubricating Oil Consumed--Gallons					36
Average Cost per Gallon (\$)					37
kWh Net Generation per Gallon of Fuel Oil					38
kWh Net Generation per Gallon of Lubr. Oil					39
Does plant produce steam for heating or other purposes in addition to elec. generation?					40
Coal consumed--tons (2,000 lbs.)					41
Average Cost per Ton (\$)					42
Kind of Coal Used					43
Average BTU per Pound					44
Water Evaporated--Thousands of Pounds					45
Is Water Evaporated, Metered or Estimated?					46
Lbs. of Steam per Lb. of Coal or Equivalent Fuel					47
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.					48
Based on Total Coal Used at Plant					49
Based on Coal Used Solely in Electric Generation					50
Average BTU per kWh Net Generation					51
Total Cost of Fuel (Oil and/or Coal) per kWh Net Generation (\$)					52
Footnotes					53
					54

STEAM PRODUCTION PLANTS

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

Boilers

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

1

Turbine-Generators

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

INTERNAL COMBUSTION GENERATION PLANTS

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

Prime Movers

Name of Plant (a)	Unit No. (b)	Year Installed (c)	Type (Recip. or Turbine) (d)	Manufacturer (e)	RPM (f)	Rated HP Each Unit (g)	
GAS TURBIN	1	1969	TURBINE	GENERAL ELECTRIC	5,100	25,000	1
Total						25,000	

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)
1969	12	58	20,000	21,176	20,000	20,000	1
Total		58	20,000	21,176	20,000	20,000	

HYDRAULIC GENERATING PLANTS

Name of Plant (a)	Name of Stream (b)	Control (Attended, Automatic or Remote) (c)	Type (d)	Prime Movers				Unit No. (e)	Year Installed (f)	RPM (g)	Rated HP Each Unit (h)	
COMB LOCKS	FOX RIVER	REMOTE	TUBE		2	1,988	900	4,333				1
KAUK CITY PLT	FOX RIVER	REMOTE	VERTICA		2	1,942	139	3,300				2
LITTLE CHUTE	FOX RIVER	REMOTE	VERTICA		3	1,948	112	1,660				3
NEW BADGER	FOX RIVER	REMOTE	VERTICA		2	1,928	150	2,475				4
OLD BADGER	FOX RIVER	REMOTE	HORIZON		2	1,908	180	1,515				5
RAPIDE CROCHE	FOX RIVER	REMOTE	VERTICA		4	1,925	90	800				6
Total										14,083		

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)			
20	19	1,988	4	42,179	3,100	3,875	6,200	6,200	1
22	22	1,942	4	33,614	2,400	3,000	4,800	4,800	2
14	14	1,948	2	22,006	1,100	1,375	3,300	3,300	3
24	24	1,928	2	20,663	1,800	2,200	3,600	3,600	4
22	22	1,908	2	14,044	1,000	1,100	2,000	2,000	5
9	9	1,925	2	14,521	600	750	2,400	2,400	6
Total				147,027	10,000	12,300	22,300	22,300	

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	"OO" SUB	Ann St	Central	Comb Loc 1	Comb Loc 2	1
Voltage--High Side	34	34	138	34	138	2
Voltage--Low Side	12	12	34	12	34	3
Num. Main Transformers in Operation	1	1	1	1	1	4
Total Capacity of Transformers in kVA	10,500	10,000	75,000	20,000	50,000	5
Number of Spare Transformers on Hand	0	0	0	0	0	6
15-Minute Maximum Demand in kW						7
Dt and Hr of Such Maximum Demand						8
Kwh Output						9
Footnotes	*	*	*	*	*	10

SUBSTATION EQUIPMENT (continued)

Particulars (g)	Utility Designation					
	(h)	(i)	(j)	(k)	(l)	
Name of Substation	Delanglade	New Badger	North 1	North 2	Rosehill	16
Voltage--High Side	34	34	34	138	34	17
Voltage--Low Side	12	12	12	34	12	18
Num. of Main Transformers in Operation	1	1	1	1	1	19
Total Capacity of Transformers in kVA	9,375	22,500	20,000	60,000	22,500	20
Number of Spare Transformers on Hand	0	0	0	0	0	21
15-Minute Maximum Demand in kW						22
Dt and Hr of Such Maximum Demand						23
Kwh Output						24
Footnotes	*	*	*	*	*	25

SUBSTATION EQUIPMENT (continued)

Particulars (m)	Utility Designation					
	(n)	(o)	(p)	(q)	(r)	
Name of Substation	Thilmany					31
Voltage--High Side	34					32
Voltage--Low Side	12					33
Num. of Main Transformers in Operation	2					34
Capacity of Transformers in kVA	60,000					35
Number of Spare Transformers on Hand	0					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

15-Minute Maximum Demand, Date & Hour, and kWh Output is currently not available. We are currently working with our SCADA System to provide this information.

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	15,131	4,647	232,140	1
Acquired during year	638	74	6,387	2
Total	15,769	4,721	238,527	3
Retired during year	243	164	12,128	4
Sales, transfers or adjustments increase (decrease)				5
Number end of year	15,526	4,557	226,399	6
Number end of year accounted for as follows:				7
In customers' use	14,403	4,267	205,308	8
In utility's use				9
Locked meters on customers' premises				10
In stock	1,123	290	21,091	11
Total end of year	15,526	4,557	226,399	12
				13

STREET LIGHTING EQUIPMENT

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

Particulars (a)	Watts (b)	Number Each Type (c)	kWh Used Annually (d)	
Street Lighting Non-Ornamental				
Mercury Vapor	175	93	78,040	1
Sodium Vapor	100	1,111	532,732	2
Sodium Vapor	250	584	700,079	3
Sodium Vapor	400	112	214,819	4
Total		1,900	1,525,670	
Ornamental				
Sodium Vapor	100	257	123,233	5
Sodium Vapor	150	75	53,944	6
Sodium Vapor	250	43	51,547	7
Sodium Vapor	400	78	149,606	8
Total		453	378,330	
Other				
NONE		0		9
Total		0	0	