



3014 (02-05-09)

ANNUAL REPORT

OF

Name: OCONTO FALLS WATER AND LIGHT COMMISSION

Principal Office: 223 MONROE STREET
P.O. BOX 70
OCONTO FALLS, WI 54154

For the Year Ended: DECEMBER 31, 2008

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

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

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

GENERAL RULES FOR REPORTING

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

TABLE OF CONTENTS

Schedule Name	Page
General Rules for Reporting	i
Signature Page	ii
Table of Contents	iii
Identification and Ownership	iv
FINANCIAL SECTION	
Income Statement	F-01
Details of Income Statement Accounts	F-02
Income from Merchandising, Jobbing & Contract Work (Accts. 415-416)	F-03
Revenues Subject to Wisconsin Remainder Assessment	F-04
Distribution of Total Payroll	F-05
Full-Time Employees (FTE)	F-06
Balance Sheet	F-07
Net Utility Plant	F-08
Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 111.1)	F-09
Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 111.2)	F-10
Net Nonutility Property (Accts. 121 & 122)	F-11
Accumulated Provision for Uncollectible Accounts-Cr. (Acct. 144)	F-12
Materials and Supplies	F-13
Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251)	F-14
Capital Paid in by Municipality (Acct. 200)	F-15
Bonds (Accts. 221 and 222)	F-17
Notes Payable & Miscellaneous Long-Term Debt	F-18
Taxes Accrued (Acct. 236)	F-19
Interest Accrued (Acct. 237)	F-20
Detail of Other Balance Sheet Accounts	F-22
Return on Rate Base Computation	F-23
Regulatory Liability - Pre-2003 Historical Accumulated Depreciation on Contributed Utility Plant (253)	F-25
Important Changes During the Year	F-26
WATER OPERATING SECTION	
Water Operating Revenues & Expenses	W-01
Water Operating Revenues - Sales of Water	W-02
Sales for Resale (Acct. 466)	W-03
Other Operating Revenues (Water)	W-04
Water Operation & Maintenance Expenses	W-05
Taxes (Acct. 408 - Water)	W-06
Property Tax Equivalent (Water)	W-07
Water Utility Plant in Service --Plant Financed by Utility or Municipality--	W-08
Water Utility Plant in Service --Plant Financed by Contributions--	W-09
Sources of Water Supply - Statistics	W-13
Water Loss and Other Statistics	W-14
Sources of Water Supply - Ground Waters	W-15
Sources of Water Supply - Surface Waters	W-16
Pumping & Power Equipment	W-17
Reservoirs, Standpipes & Water Treatment	W-18
Water Mains	W-19
Water Services	W-20
Meters	W-21

TABLE OF CONTENTS

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

IDENTIFICATION AND OWNERSHIP

Exact Utility Name: OCONTO FALLS WATER AND LIGHT COMMISSION

Utility Address: 223 MONROE STREET
P.O. BOX 70
OCONTO FALLS, WI 54154

When was utility organized? 3/6/1933

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: CHARLES GRADY JR.

Title: UTILITY MANAGER

Office Address:

223 MONROE STREET
P.O. BOX 70
OCONTO FALLS, WI 54154

Telephone: (920) 846 - 4512

Fax Number: (920) 846 - 4348

Email Address: cgrady@wppisys.org

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

Name: DAVID MACCOUX

Title: SHAREHOLDER

Office Address: SCHENCK SC

2200 RIVERSIDE DRIVE
P.O. BOX 23819
GREEN BAY, WI 54305-3819

Telephone: (920) 455 - 4114

Fax Number:

Email Address: dave.maccoux@schencksolutions.com

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

Name: JAMES KARDOSKEE

Title: UTILITY COMMISSION PRESIDENT

Office Address:

223 MONROE STREET
P.O. BOX 70
OCONTO FALLS, WI 54154

Telephone: (920) 846 - 4512

Fax Number: (920) 846 - 4348

Email Address: cgrady@wppisys.org

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: DAVID MACCOUX

Title: SHAREHOLDER

Office Address: SCHENCK SC

2200 RIVERSIDE DRIVE
P.O. BOX 23819
GREEN BAY, WI 54305-3819

Telephone: (920) 455 - 4114

Fax Number:

Email Address: dave.maccoux@schencksolutions.com

IDENTIFICATION AND OWNERSHIP

Date of most recent audit report: 6/10/2008

Period covered by most recent audit: 12/31/07

Names and titles of utility management including manager or superintendent:

Name: CHARLES GRADY JR.

Title: UTILITY MANAGER

Office Address:

223 MONROE STREET
P.O. BOX 70
OCONTO FALLS, WI 54154

Telephone: (920) 846 - 4512

Fax Number: (920) 846 - 4348

Email Address: cgrady@wppisys.org

Name of utility commission/committee: OCONTO FALLS WATER AND LIGHT COMMISSION

Names of members of utility commission/committee:

JAMES KARDOSKEE, UTILITY COMMISSION PRESIDENT
PAUL MOGGED, MEMBER
JAMES PATENAUDE, MEMBER
LORETTA SHELLMAN, UTILITY COMMISSION V. PRES.
CARL VOWINKEL, UTILITY COMMISSION SEC.

Is sewer service rendered by the utility? YES

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

Date of Ordinance:

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)	3,352,948	3,192,670	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	2,930,250	2,692,900	2
Depreciation Expense (403)	268,854	266,176	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	207,084	179,970	5
Total Operating Expenses	3,406,188	3,139,046	
Net Operating Income	(53,240)	53,624	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	(53,240)	53,624	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	112,036	107,066	10
Miscellaneous Nonoperating Income (421)	5,763	3,713	11
Total Other Income	117,799	110,779	
Total Income	64,559	164,403	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(23,973)	(23,973)	12
Other Income Deductions (426)	32,053	32,021	13
Total Miscellaneous Income Deductions	8,080	8,048	
Income Before Interest Charges	56,479	156,355	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	21,809	25,899	14
Amortization of Debt Discount and Expense (428)	4,422	5,227	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	26,231	31,126	
Net Income	30,248	125,229	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	3,562,160	3,533,050	20
Balance Transferred from Income (433)	30,248	125,229	21
Miscellaneous Credits to Surplus (434)	0	3,881	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	100,000	25
Total Unappropriated Earned Surplus End of Year (216)	3,592,408	3,562,160	

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	3,352,948	0	3,352,948	1
Total (Acct. 400):	3,352,948	0	3,352,948	
Operation and Maintenance Expense (401-402):				
Derived	2,930,250	0	2,930,250	2
Total (Acct. 401-402):	2,930,250	0	2,930,250	
Depreciation Expense (403):				
Derived	268,854	0	268,854	3
Total (Acct. 403):	268,854	0	268,854	
Amortization Expense (404-407):				
Derived	0	0	0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	207,084	0	207,084	5
Total (Acct. 408):	207,084	0	207,084	
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:	(53,240)	0	(53,240)	
OTHER INCOME				
Income from Merchandising, Jobbing and Contract Work (415-416):				
Derived	0	0	0	8
Total (Acct. 415-416):	0	0	0	
Income from Nonutility Operations (417):				
NONE			0	9
Total (Acct. 417):	0	0	0	
Nonoperating Rental Income (418):				
NONE			0	10
Total (Acct. 418):	0	0	0	
Interest and Dividend Income (419):				
INTEREST ON CASH AND INVESTMENTS	112,036		112,036	11
Total (Acct. 419):	112,036	0	112,036	
Miscellaneous Nonoperating Income (421):				
Contributed Plant - Water		1,000	1,000	12
Contributed Plant - Electric			0	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):				
MISCELLANEOUS INCOME	4,763	0	4,763	14
Total (Acct. 421):	4,763	1,000	5,763	
TOTAL OTHER INCOME:	116,799	1,000	117,799	
MISCELLANEOUS INCOME DEDUCTIONS				
Miscellaneous Amortization (425):				
Regulatory Liability (253) Amortization	(23,973)	0	(23,973)	15
NONE			0	16
Total (Acct. 425):	(23,973)	0	(23,973)	
Other Income Deductions (426):				
Depreciation Expense on Contributed Plant - Water	0	8,345	8,345	17
Depreciation Expense on Contributed Plant - Electric	0	23,708	23,708	18
NONE			0	19
Total (Acct. 426):	0	32,053	32,053	
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(23,973)	32,053	8,080	
INTEREST CHARGES				
Interest on Long-Term Debt (427):				
Derived	21,809	0	21,809	20
Total (Acct. 427):	21,809	0	21,809	
Amortization of Debt Discount and Expense (428):				
AMORTIZATION OF DEBT DISCOUNT-WATER	4,422		4,422	21
Total (Acct. 428):	4,422	0	4,422	
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:	26,231	0	26,231	
NET INCOME:	61,301	(31,053)	30,248	
EARNED SURPLUS				
Unappropriated Earned Surplus (Beginning of Year) (216):				
Derived	2,799,720	762,440	3,562,160	26
Total (Acct. 216):	2,799,720	762,440	3,562,160	

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	61,301	(31,053)	30,248	27
Total (Acct. 433):	61,301	(31,053)	30,248	
Miscellaneous Credits to Surplus (434):				
NONE			0	28
Total (Acct. 434):	0	0	0	
Miscellaneous Debits to Surplus--Debit (435):				
NONE			0	29
Total (Acct. 435)--Debit:	0	0	0	
Appropriations of Surplus--Debit (436):				
Detail appropriations to (from) account 215			0	30
Total (Acct. 436)--Debit:	0	0	0	
Appropriations of Income to Municipal Funds--Debit (439):				
NONE			0	31
Total (Acct. 439)--Debit:	0	0	0	
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	2,861,021	731,387	3,592,408	

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

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

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	532,195	2,820,753	0	0	3,352,948	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases)						
to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	532,195	2,820,753	0	0	3,352,948	

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	113,904	0	113,904	1
Electric operating expenses	260,040	0	260,040	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	0	0	0	8
Electric utility plant accounts	24,466	0	24,466	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	0	0	0	18
All other accounts	0	0	0	19
Total Payroll	398,410	0	398,410	

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	1.5	1
Electric	5.1	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)	9,129,917	9,050,446	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	4,089,361	3,796,999	2
Net Utility Plant	5,040,556	5,253,447	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	325,072	306,672	5
Other Investments (124)	569,763	574,207	6
Sinking Funds (125)	0	266,016	7
Depreciation Fund (126)	160,000		8
Other Special Funds (128)	106,016		9
Total Other Property and Investments	1,160,851	1,146,895	
CURRENT AND ACCRUED ASSETS			
Cash (131)	936,339	877,634	10
Special Deposits (134)	0		11
Working Funds (135)			12
Temporary Cash Investments (136)	40,960	38,462	13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	409,568	337,139	15
Other Accounts Receivable (143)	18,199	18,651	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	15,600	8,930	18
Plant Materials and Operating Supplies (154)	80,706	83,364	19
Merchandise (155)	0	0	20
Other Materials and Supplies (156)	0	0	21
Stores Expense (163)	0	0	22
Prepayments (165)	0	0	23
Interest and Dividends Receivable (171)			24
Accrued Utility Revenues (173)			25
Miscellaneous Current and Accrued Assets (174)	16,847	10,545	26
Total Current and Accrued Assets	1,518,219	1,374,725	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	7,127	11,549	27
Extraordinary Property Losses (182)	0	0	28
Preliminary Survey and Investigation Charges (183)	0	0	29
Clearing Accounts (184)	0		30
Temporary Facilities (185)	0		31
Miscellaneous Deferred Debits (186)	0		32
Total Deferred Debits	7,127	11,549	
Total Assets and Other Debits	7,726,753	7,786,616	

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)	2,727,796	2,727,796	33
Appropriated Earned Surplus (215)			34
Unappropriated Earned Surplus (216)	3,592,408	3,562,160	35
Total Proprietary Capital	6,320,204	6,289,956	
LONG-TERM DEBT			
Bonds (221)	450,000	595,000	36
Advances from Municipality (223)	0	0	37
Other Long-Term Debt (224)	0	0	38
Total Long-Term Debt	450,000	595,000	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	39
Accounts Payable (232)	252,566	202,588	40
Payables to Municipality (233)	90,781	87,664	41
Customer Deposits (235)	422	603	42
Taxes Accrued (236)	151,453	153,080	43
Interest Accrued (237)	1,464	1,850	44
Tax Collections Payable (241)			45
Miscellaneous Current and Accrued Liabilities (242)	20,976	12,498	46
Total Current and Accrued Liabilities	517,662	458,283	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	47
Customer Advances for Construction (252)			48
Other Deferred Credits (253)	438,887	443,377	49
Total Deferred Credits	438,887	443,377	
OPERATING RESERVES			
Property Insurance Reserve (261)			50
Injuries and Damages Reserve (262)			51
Pensions and Benefits Reserve (263)			52
Miscellaneous Operating Reserves (265)			53
Total Operating Reserves	0	0	
Total Liabilities and Other Credits	7,726,753	7,786,616	

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	4,324,664	0	0	4,725,782	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)	3,616,882	0	0	4,122,599	2
Utility Plant in Service - Contributed Plant (101.2)	714,519	0	0	660,221	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)	15,696				8
Total Utility Plant	4,347,097	0	0	4,782,820	
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)	940,554	0	0	2,489,094	9
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	293,900	0	0	365,813	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	1,234,454	0	0	2,854,907	
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	3,112,643	0	0	1,927,913	

**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)	864,432	2,304,907			3,169,339	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	77,916	190,938			268,854	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	3,522				3,522	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	81,438	190,938	0	0	272,376	16
Debits during year						17
Book cost of plant retired	5,316	6,751			12,067	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	5,316	6,751	0	0	12,067	25
Balance end of year (111.1)	940,554	2,489,094	0	0	3,429,648	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)	285,555	342,105			627,660	1
Credits During Year						2
Accruals:						3
Charged Other Income Deductions (426)	8,345	23,708			32,053	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	8,345	23,708	0	0	32,053	16
Debits during year						17
Book cost of plant retired	0	0			0	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	0	0	0	0	0	25
Balance end of year (111.2)	293,900	365,813	0	0	659,713	26
Footnotes						27

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

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

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

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

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		1
Fuel stock expenses (152)					0		2
Plant mat. & oper. sup. (154)			73,366		73,366		3
Total Electric Utility					73,366	0	

Account	Total End of Year	Amount Prior Year	
Electric utility total	73,366	75,943	1
Water utility (154)	7,340	7,421	2
Sewer utility (154)		0	3
Heating utility (154)			4
Gas utility (154)		0	5
Merchandise (155)		0	6
Other materials & supplies (156)		0	7
Stores expense (163)			8
Total Materials and Supplies	80,706	83,364	

**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)				
2001 BONDS	431	428	702	1
2003 BONDS	3,991	428	6,425	2
Total			7,127	
Unamortized premium on debt (251)				
NONE				3
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	2,727,796	1
Changes during year (explain):		
NONE		2
Balance end of year	2,727,796	

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)	
2001 REVENUE BONDS	12/01/2001	12/01/2011	4.52%	0	1
2003 REVENUE BONDS	12/01/2003	12/01/2011	3.99%	450,000	2
Total Bonds (Account 221):				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	153,080	1
Accruals:		
Charged water department expense	80,899	2
Charged electric department expense	124,730	3
Charged sewer department expense	1,455	4
Other (explain):		
NONE		5
Total Accruals and other credits	207,084	
Taxes paid during year:		
County, state and local taxes	152,545	6
Social Security taxes	26,993	7
PSC Remainder Assessment	29,173	8
Other (explain):		
NONE		9
Total payments and other debits	208,711	
Balance end of year	151,453	

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)					
2001 MRB	295	3,485	3,540	240	1
2003 MRB	1,555	18,324	18,655	1,224	2
Subtotal	1,850	21,809	22,195	1,464	
Advances from Municipality (223)					
NONE	0			0	3
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
NONE	0			0	4
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	5
Subtotal	0	0	0	0	
Total	1,850	21,809	22,195	1,464	

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):		
INVESTMENT IN TID	325,072	1
Total (Acct. 123):	325,072	
Other Investments (124):		
LONG-TERM RECEIVABLE FROM OTHER FUNDS	242,218	2
INVESTMENT IN AMERICAN TRANSMISSION COMPANY	327,545	3
Total (Acct. 124):	569,763	
Sinking Funds (125):		
NONE		4
Total (Acct. 125):	0	
Depreciation Fund (126):		
DEPRECIATION ACCOUNT	160,000	5
Total (Acct. 126):	160,000	
Other Special Funds (128):		
RESERVE ACCOUNT	106,016	6
Total (Acct. 128):	106,016	
Special Deposits (134):		
NONE		7
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE		8
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	67,519	9
Electric	339,102	10
Sewer (Regulated)		11
Other (specify):		
PUBLIC BENEFITS	2,947	12
Total (Acct. 142):	409,568	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		13
Merchandising, jobbing and contract work		14
Other (specify):		
OTHER ACCOUNTS RECEIVABLE	18,199	15
Total (Acct. 143):	18,199	
Receivables from Municipality (145):		
DELINQUENT ELECTRIC BILLS PLACED ON TAX ROLL	14,119	16
DELINQUENT WATER BILLS PLACED ON TAX ROLL	1,481	17
Total (Acct. 145):	15,600	

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)	
Prepayments (165):		
NONE		18
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		19
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
NONE		20
Total (Acct. 183):	0	
Clearing Accounts (184):		
NONE		21
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE		22
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
NONE		23
Total (Acct. 186):	0	
Payables to Municipality (233):		
OPERATING PAYABLES TO CITY	90,781	24
Total (Acct. 233):	90,781	
Other Deferred Credits (253):		
Regulatory Liability	359,589	25
PUBLIC BENEFITS	17,418	26
ACCRUED COMPENSATED ABSENCES	61,880	27
Total (Acct. 253):	438,887	

DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

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

Done

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)	3,614,013	4,094,080	0	0	7,708,093	1
Materials and Supplies	7,380	74,654	0	0	82,034	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (111.1)	902,493	2,397,000	0	0	3,299,493	4
Customer Advances for Construction					0	5
Regulatory Liability	189,156	182,419	0	0	371,575	6
NONE					0	7
Average Net Rate Base	2,529,744	1,589,315	0	0	4,119,059	
Net Operating Income	30,537	(83,777)	0	0	(53,240)	8
Net Operating Income as a percent of						
Average Net Rate Base	1.21%	-5.27%	N/A	N/A	-1.29%	

**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	195,258	188,304	0	0	383,562	1
Add credits during year:						
NONE					0	2
Deduct charges:						
Miscellaneous Amortization (425)	12,204	11,769	0	0	23,973	3
Other (specify):						
NONE					0	4
Balance End of Year	183,054	176,535	0	0	359,589	

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.

Electric rates - 4360-ER-106 was filed and new electric rates were effective for service render on or after January 1, 2008.

Water rates - 4360-WR-104 was filed and new water rates were effective for service render on or after September 13, 2008.

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)	526,113	508,791	1
Total Sales of Water	526,113	508,791	
Other Operating Revenues			
Forfeited Discounts (470)	2,036	1,822	2
Rents from Water Property (472)	0	0	3
Interdepartmental Rents (473)	0	0	4
Other Water Revenues (474)	4,046	4,158	5
Total Other Operating Revenues	6,082	5,980	
Total Operating Revenues	532,195	514,771	
Operation and Maintenance Expenses			
Source of Supply Expenses (600-605)	0	0	6
Pumping Expenses (620-625)	18,378	20,324	7
Water Treatment Expenses (630-635)	18,269	29,050	8
Transmission and Distribution Expenses (640-655)	120,776	81,730	9
Customer Accounts Expenses (901-906)	17,970	15,861	10
Sales Expenses (910)	0	0	11
Administrative and General Expenses (920-935)	165,995	133,668	12
Total Operation and Maintenance Expenses	341,388	280,633	
Other Operating Expenses			
Depreciation Expense (403)	77,916	77,777	13
Amortization Expense (404-407)		0	14
Taxes (408)	82,354	78,367	15
Total Other Operating Expenses	160,270	156,144	
Total Operating Expenses	501,658	436,777	
NET OPERATING INCOME	30,537	77,994	

WATER OPERATING REVENUES - SALES OF WATER

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

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential (460.1)				1
Commercial (460.2)				2
Industrial (460.3)				3
Public Authority (460.4)				4
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential (461.1)	923	33,828	184,593	5
Commercial (461.2)	175	26,392	88,342	6
Industrial (461.3)	12	30,586	55,048	7
Public Authority (461.4)	25	5,879	18,951	8
Total Metered Sales to General Customers (461)	1,135	96,685	346,934	
Private Fire Protection Service (462)	18		17,200	9
Public Fire Protection Service (463)	1,116		161,979	10
Other Water Sales (465)				11
Sales for Resale (466)		0	0	12
Interdepartmental Sales (467)				13
Total Sales of Water	2,269	96,685	526,113	

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)	161,979	3
NONE		4
Total Public Fire Protection Service (463)	161,979	
Forfeited Discounts (470):		
NONE		5
Customer late payment charges	2,036	6
Other (specify):		
Total Forfeited Discounts (470)	2,036	
Rents from Water Property (472):		
NONE		7
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE		8
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
NSF AND OTHER FEES	498	9
Return on net investment in meters charged to sewer department	3,548	10
Other (specify):		
Total Other Water Revenues (474)	4,046	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
SOURCE OF SUPPLY EXPENSES			
Operation Labor (600)		0	1
Purchased Water (601)		0	2
Operation Supplies and Expenses (602)		0	3
Maintenance of Water Source Plant (605)		0	4
Total Source of Supply Expenses	0	0	
PUMPING EXPENSES			
Operation Labor (620)		0	5
Fuel for Power Production (621)		0	6
Fuel or Power Purchased for Pumping (622)	18,378	20,324	7
Operation Supplies and Expenses (623)		0	8
Maintenance of Pumping Plant (625)		0	9
Total Pumping Expenses	18,378	20,324	
WATER TREATMENT EXPENSES			
Operation Labor (630)	5,290	2,144	10
Chemicals (631)	12,979	26,906	11
Operation Supplies and Expenses (632)		0	12
Maintenance of Water Treatment Plant (635)		0	13
Total Water Treatment Expenses	18,269	29,050	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Labor (640)	45,235	22,908	14
Operation Supplies and Expenses (641)		0	15
Maintenance of Distribution Reservoirs and Standpipes (650)	38,845	34,443	16
Maintenance of Mains (651)	12,096	8,796	17
Maintenance of Services (652)	11,039	8,132	18
Maintenance of Meters (653)	5,614	4,575	19
Maintenance of Hydrants (654)	7,947	2,876	20
Maintenance of Other Plant (655)		0	21
Total Transmission and Distribution Expenses	120,776	81,730	
CUSTOMER ACCOUNTS EXPENSES			
Meter Reading Labor (901)	11,228	9,459	22
Accounting and Collecting Labor (902)	6,742	6,402	23
Supplies and Expenses (903)		0	24
Uncollectible Accounts (904)		0	25

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
CUSTOMER ACCOUNTS EXPENSES			
Customer Service and Information Expenses (906)			26
Total Customer Accounts Expenses	17,970	15,861	
SALES EXPENSES			
Sales Expenses (910)		0	27
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	24,551	23,259	28
Office Supplies and Expenses (921)	12,108	11,900	29
Administrative Expenses Transferred--Credit (922)		0	30
Outside Services Employed (923)	28,501	17,749	31
Property Insurance (924)	2,366	3,155	32
Injuries and Damages (925)	3,667	3,625	33
Employee Pensions and Benefits (926)	64,791	45,752	34
Regulatory Commission Expenses (928)	0	0	35
Miscellaneous General Expenses (930)	27,029	25,948	36
Transportation Expenses (933)	2,982	2,280	37
Maintenance of General Plant (935)		0	38
Total Administrative and General Expenses	165,995	133,668	
Total Operation and Maintenance Expenses	341,388	280,633	

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 25%, but not less \$5,000, please explain.

Account 631 - The decrease was due to an increase in chemical cost in 2007.

Account 923 - The increase was due to studies done for a water rate increase costing \$3,200. And patching of roads for \$9,000 due to water main breaks.

Account 654 - Increase is due to sandblasting and painting hydrants.

Account 926 - The increase in expenditures was due to an increase in accrued compensated absences in the current year.

Account 640 - Increase is due to testing of water samples of \$8,000 and an increase in operating labor of \$8,000 due to an increase of work for numerous water main breaks.

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		71,579	72,857	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		1,455	1,453	2
Net property tax equivalent		70,124	71,404	
Social Security		7,441	6,373	3
PSC Remainder Assessment		4,789	590	4
Other (specify): NONE			0	5
Total tax expense		82,354	78,367	

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			Oconto				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.169507				3
County tax rate	mills		4.600438				4
Local tax rate	mills		7.737275				5
School tax rate	mills		8.408847				6
Voc. school tax rate	mills		1.478667				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		22.394734				10
Less: state credit	mills		1.424591				11
Net tax rate	mills		20.970143				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		7.737275				14
Combined School Tax Rate	mills		9.887514				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		17.624789				17
Total Tax Rate	mills		22.394734				18
Ratio of Local and School Tax to Total	dec.		0.787006				19
Total tax net of state credit	mills		20.970143				20
Net Local and School Tax Rate	mills		16.503627				21
Utility Plant, Jan. 1	\$	4,324,664	4,324,664				22
Materials & Supplies	\$	7,421	7,421				23
Subtotal	\$	4,332,085	4,332,085				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	4,332,085	4,332,085				26
Assessment Ratio	dec.		1.001177				27
Assessed Value	\$	4,337,184	4,337,184				28
Net Local & School Rate	mills		16.503627				29
Tax Equiv. Computed for Current Year	\$	71,579	71,579				30
Tax Equivalent per 1994 PSC Report	\$	42,397					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	71,579					34
Footnotes							35

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. 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)	500				500	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)	62,666				62,666	8
Supply Mains (316)	0				0	9
Other Water Source Plant (317)	0				0	10
Total Source of Supply Plant	63,166	0	0	0	63,166	
PUMPING PLANT						
Land and Land Rights (320)	15,205				15,205	11
Structures and Improvements (321)	466,391				466,391	12
Other Power Production Equipment (323)	55,116				55,116	13
Electric Pumping Equipment (325)	165,367	2,714			168,081	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	0				0	16
Total Pumping Plant	702,079	2,714	0	0	704,793	
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)	319,931				319,931	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
Total Water Treatment Plant	319,931	0	0	0	319,931	
TRANSMISSION AND DISTRIBUTION PLANT						
Land and Land Rights (340)	500				500	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	184,577				184,577	24
Transmission and Distribution Mains (343)	1,813,283				1,813,283	25
Services (345)	196,894				196,894	26
Meters (346)	138,556	8,339	5,316		141,579	27
Hydrants (348)	134,225				134,225	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 \$10,000. 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)	916				916	29
Total Transmission and Distribution Plant	2,468,951	8,339	5,316	0	2,471,974	
GENERAL PLANT						
Land and Land Rights (389)	0				0	30
Structures and Improvements (390)	1,810				1,810	31
Office Furniture and Equipment (391)	8,963				8,963	32
Computer Equipment (391.1)	8,400				8,400	33
Transportation Equipment (392)	9,736				9,736	34
Stores Equipment (393)	338				338	35
Tools, Shop and Garage Equipment (394)	13,680				13,680	36
Laboratory Equipment (395)	2,827				2,827	37
Power Operated Equipment (396)	0				0	38
Communication Equipment (397)	11,264				11,264	39
SCADA Equipment (397.1)	0				0	40
Miscellaneous Equipment (398)	0				0	41
Total General Plant	57,018	0	0	0	57,018	
Total utility plant in service directly assignable	3,611,145	11,053	5,316	0	3,616,882	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	3,611,145	11,053	5,316	0	3,616,882	

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 \$10,000. 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)	524,828				524,828	25
Services (345)	90,481	1,000			91,481	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 \$10,000. 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)	98,210				98,210	28
Other Transmission and Distribution Plant (349)	0				0	29
Total Transmission and Distribution Plant	713,519	1,000	0	0	714,519	
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	713,519	1,000	0	0	714,519	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	713,519	1,000	0	0	714,519	

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			10,951	10,951	1
February			9,110	9,110	2
March			8,876	8,876	3
April			8,506	8,506	4
May			9,069	9,069	5
June			9,342	9,342	6
July			9,795	9,795	7
August			12,582	12,582	8
September			9,333	9,333	9
October			8,810	8,810	10
November			7,873	7,873	11
December			7,835	7,835	12
Total annual pumpage	0	0	112,082	112,082	

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):	112,082	1
Less: Gallons (000's) used in the treatment process:		2
Subtotal: Gallons (000's) entering distribution system:	112,082	3
Less: Gallons (000's) sold:	96,685	4
Gallons (000's) entering distribution system but not sold:	15,397	5
Estimated Water Usage:		6
Gallons (000's) used to flush mains:	8,881	7
Gallons (000's) used for fire protection:	100	8
Gallons (000's) used to prevent freezing of distribution system:	678	9
Gallons (000's) used for other system uses:		10
Subtotal Estimated Usage:	9,659	11
Estimated Water Losses:		12
Gallons (000's) lost due to main leaks or breaks:	1,000	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:	4,738	17
Subtotal of Estimated Losses:	5,738	18
Percentage of water entering distribution system sold:	86%	19
Percentage of unaccounted for water:	4%	20
If more than 25%, indicate causes:		21

If more than 25%, 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.)	894	22
Date of maximum: 08/05/2008		23
Cause of maximum: Water Tower offline: well ran 24 hours to pressure system		24
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)	176	25
Date of minimum: 12/25/2008		26
Total KWH used by the utility (include pumping, treatment facilities and other utility operations):	203,816	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:	7	32
Number of service breaks repaired this year:	0	33
Population served (estimate the number of individuals served):		34
Inside municipality?	2,880	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)	
WELL #2	2	444	10	720,000	Yes	1
WELL #3	3	435	14	720,000	Yes	2
WELL #4	4	402	17	720,000	Yes	3

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	WELL 2	WELL 3	WELL 4	1
Location	MONROE ST	JEFFERSON ST	MAPLE ST	2
Purpose	B	B	B	3
Destination	D	D	D	4
Pump Manufacturer	LAYNE	AMERICAN TURBINE	AMERICAN TURBINE	5
Year Installed	1993	1996	2003	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	500	500	500	8
Pump Motor or Standby Engine Mfr	U.S. ELECTRIC	U.S. ELECTRIC	U.S. ELECTRIC	9
Year Installed	1988	1996	2003	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	50	60	50	12
Footnotes				13
				14

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				15
Location				16
Purpose				17
Destination				18
Pump Manufacturer				19
Year Installed				20
Type				21
Actual Capacity (gpm)				22
Pump Motor or Standby Engine Mfr				23
Year Installed				24
Type				25
Horsepower				26
Footnotes				27
				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	IN SERVICE	NOT IN SERVICE-1 IR TAKEN OUT OF SERVICE		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	R	3 4
Year constructed	1977	1924	1938	5 6
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	CONCRETE	7 8
Elevation difference in feet (See Headnote 3.)	132	100	500	9 10
Total capacity in gallons (actual)	300,000	50,000	50,000	11 12
WATER TREATMENT PLANT				13
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	LIQUID	LIQUID	14 15
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	WELLHOUSE	16 17 18
Filters, type (gravity, pressure, other, none)	PRESSURE	PRESSURE	PRESSURE	19 20
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	400.0000	500.0000	500.0000	21 22 23
Is a corrosion control chemical used (yes, no)?	Y	Y	Y	24 25
Is water fluoridated (yes, no)?	Y	Y	Y	26 27
Footnotes				28

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	37,033				37,033	1
M	D	6.000	45,128				45,128	2
M	D	8.000	24,528				24,528	3
M	D	10.000	9,738				9,738	4
M	D	12.000	31,205				31,205	5
Total Within Municipality			147,632	0	0	0	147,632	
Total Utility			147,632	0	0	0	147,632	

WATER SERVICES

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

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.625	307				307		1
M	0.750	16				16		2
M	1.000	836	1		5	842	12	3
M	1.250	102				102		4
M	1.500	12	1			13		5
M	2.000	26				26	18	6
M	3.000	6				6		7
M	4.000	12				12		8
M	6.000	4				4	1	9
M	10.000	1				1		10
Total Utility		1,322	2	0	5	1,329	31	

WATER SERVICES

Water Services (Page W-20)

Explain all reported Adjustments.

Services were put in 7 years ago in a development, and inadvertently omitted and finally hooked up this year.

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

Services were paid for by customers.

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)	
0.750	1,068	120	85		1,103	0	1
1.000	56		1	4	59	1	2
1.250	2				2	0	3
1.500	37		1		36	29	4
2.000	22			(4)	18	16	5
3.000	2				2	2	6
4.000	6			1	7	6	7
6.000	0				0	0	8
Total:	1,193	120	87	1	1,227	54	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.750	923	104	2	12	0	62	1,103	1
1.000	6	31	10	6	0	6	59	2
1.250	0	1	0	1	0	0	2	3
1.500	1	31	0	2	0	2	36	4
2.000	0	11	2	2	0	3	18	5
3.000	0	0	1	1	0	0	2	6
4.000	0	2	1	3	0	1	7	7
6.000	0	0	0	0	0	0	0	8
Total:	930	180	16	27	0	74	1,227	

METERS

Meters (Page W-21)

Explain all reported adjustments.

Meters were adjusted to agree with the Utility's records as of December 31, 2008.

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	169				169	2
Total Fire Hydrants	169	0	0	0	169	
Flushing Hydrants						
	50				50	3
Total Flushing Hydrants	50	0	0	0	50	

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:	169	*
Number of distribution system valves end of year:	455	
Number of distribution valves operated during year:	68	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

Hydrants and Distribution System Valves (Page W-22)

General footnotes

The Valves are operated every other year, will be done in 2009.

ELECTRIC OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Electricity			
Sales of Electricity (440-448)	2,788,115	2,646,835	1
Total Sales of Electricity	2,788,115	2,646,835	
Other Operating Revenues			
Forfeited Discounts (450)	9,860	8,883	2
Miscellaneous Service Revenues (451)	1,155	780	3
Sales of Water and Water Power (453)	0	0	4
Rent from Electric Property (454)	21,096	20,856	5
Interdepartmental Rents (455)	0	0	6
Other Electric Revenues (456)	527	545	7
Amortization of Construction Grants (457)	0	0	8
Total Other Operating Revenues	32,638	31,064	
Total Operating Revenues	2,820,753	2,677,899	
Operation and Maintenance Expenses			
Power Production Expenses (500-546)	2,080,545	1,926,547	9
Transmission Expenses (550-553)	0	0	10
Distribution Expenses (560-576)	116,689	116,033	11
Customer Accounts Expenses (901-904)	34,975	33,087	12
Customer Service and Information Expenses (906)			13
Sales Expenses (910)	0	0	14
Administrative and General Expenses (920-935)	356,653	336,600	15
Total Operation and Maintenance Expenses	2,588,862	2,412,267	
Other Expenses			
Depreciation Expense (403)	190,938	188,399	16
Amortization Expense (404-407)	0	0	17
Taxes (408)	124,730	101,603	18
Total Other Expenses	315,668	290,002	
Total Operating Expenses	2,904,530	2,702,269	
NET OPERATING INCOME	(83,777)	(24,370)	

OTHER OPERATING REVENUES (ELECTRIC)

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

Particulars (a)	Amount (b)	
Forfeited Discounts (450):		
Customer late payment charges	9,860	1
Other (specify):		
NONE		2
Total Forfeited Discounts (450)	9,860	
Miscellaneous Service Revenues (451):		
RECONNECTION CHARGES	1,155	3
Total Miscellaneous Service Revenues (451)	1,155	
Sales of Water and Water Power (453):		
NONE		4
Total Sales of Water and Water Power (453)	0	
Rent from Electric Property (454):		
CENTURYTEL POLE	4,596	5
RENT FROM BUILDING	16,500	6
Total Rent from Electric Property (454)	21,096	
Interdepartmental Rents (455):		
NONE		7
Total Interdepartmental Rents (455)	0	
Other Electric Revenues (456):		
NSF AND OTHER CHARGES	527	8
Total Other Electric Revenues (456)	527	
Amortization of Construction Grants (457):		
NONE		9
Total Amortization of Construction Grants (457)	0	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
POWER PRODUCTION EXPENSES			
STEAM POWER GENERATION EXPENSES			
Operation Supervision and Labor (500)	0		1
Fuel (501)	0		2
Operation Supplies and Expenses (502)	0		3
Steam from Other Sources (503)	0		4
Steam Transferred -- Credit (504)	0		5
Maintenance of Steam Production Plant (506)	0		6
Total Steam Power Generation Expenses	0	0	
HYDRAULIC POWER GENERATION EXPENSES			
Operation Supervision and Labor (530)	0		7
Water for Power (531)	0		8
Operation Supplies and Expenses (532)	0		9
Maintenance of Hydraulic Production Plant (535)	0		10
Total Hydraulic Power Generation Expenses	0	0	
OTHER POWER GENERATION EXPENSES			
Operation Supervision and Labor (538)	0		11
Fuel (539)	0		12
Operation Supplies and Expenses (540)	0		13
Maintenance of Other Power Production Plant (543)	0		14
Total Other Power Generation Expenses	0	0	
OTHER POWER SUPPLY EXPENSES			
Purchased Power (545)	2,080,545	1,926,547	15
Other Expenses (546)	0		16
Total Other Power Supply Expenses	2,080,545	1,926,547	
Total Power Production Expenses	2,080,545	1,926,547	
TRANSMISSION EXPENSES			
Operation Supervision and Labor (550)	0		17
Operation Supplies and Expenses (551)	0		18
Maintenance of Transmission Plant (553)	0		19
Total Transmission Expenses	0	0	
DISTRIBUTION EXPENSES			
Operation Supervision Expenses (560)	0		20
Line and Station Labor (561)	14,912	11,182	21
Line and Station Supplies and Expenses (562)	21,018	28,866	22
Street Lighting and Signal System Expenses (565)	852	4,960	23
Meter Expenses (566)	5,652	7,467	24

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
DISTRIBUTION EXPENSES			
Customer Installations Expenses (567)	3,758	6,763	25
Miscellaneous Distribution Expenses (569)		0	26
Maintenance of Structures and Equipment (571)	0	180	27
Maintenance of Lines (572)	70,362	53,847	28
Maintenance of Line Transformers (573)	135	2,579	29
Maintenance of Street Lighting and Signal Systems (574)		0	30
Maintenance of Meters (575)		0	31
Maintenance of Miscellaneous Distribution Plant (576)	0	189	32
Total Distribution Expenses	116,689	116,033	
CUSTOMER ACCOUNTS EXPENSES			
Meter Reading Labor (901)	14,049	12,614	33
Accounting and Collecting Labor (902)	20,926	20,473	34
Supplies and Expenses (903)		0	35
Uncollectible Accounts (904)		0	36
Customer Service and Information Expenses (906)			37
Total Customer Accounts Expenses	34,975	33,087	
SALES EXPENSES			
Sales Expenses (910)		0	38
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	52,707	51,824	39
Office Supplies and Expenses (921)	35,112	34,664	40
Administrative Expenses Transferred -- Credit (922)		0	41
Outside Services Employed (923)	18,726	17,926	42
Property Insurance (924)	5,859	7,813	43
Injuries and Damages (925)	9,080	8,976	44
Employee Pensions and Benefits (926)	144,462	131,293	45
Regulatory Commission Expenses (928)		0	46
Miscellaneous General Expenses (930)	81,202	76,972	47
Transportation Expenses (933)	9,505	7,132	48
Maintenance of General Plant (935)		0	49
Total Administrative and General Expenses	356,653	336,600	
Total Operation and Maintenance Expenses	2,588,862	2,412,267	

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 25%, but not less \$5,000, please explain.

Account 562 - Additional operation supplies were purchased in 2007.

Account 572 - There was a few old sections in the city that required an increase in maintenance in the current year.

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		79,339	79,414	1
Social Security		21,007	18,769	2
Wisconsin Gross Receipts Tax			0	3
PSC Remainder Assessment		24,384	3,420	4
Other (specify): NONE			0	5
Total tax expense		124,730	101,603	

TAXES (ACCT. 408 - ELECTRIC)

Taxes (Acct. 408 - Electric) (Page E-04)

If Gross Receipts Tax is reported as 0, please confirm there are no customers outside the municipal boundary and provide an explanation.

No gross receipt tax is reported because the utility has no customers outside the municipal boundary.

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			Oconto				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.169507				3
County tax rate	mills		4.600438				4
Local tax rate	mills		7.737275				5
School tax rate	mills		8.408847				6
Voc. school tax rate	mills		1.478667				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		22.394734				10
Less: state credit	mills		1.424591				11
Net tax rate	mills		20.970143				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		7.737275				14
Combined School Tax Rate	mills		9.887514				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		17.624789				17
Total Tax Rate	mills		22.394734				18
Ratio of Local and School Tax to Total	dec.		0.787006				19
Total tax net of state credit	mills		20.970143				20
Net Local and School Tax Rate	mills		16.503627				21
Utility Plant, Jan. 1	\$	4,725,782	4,725,782				22
Materials & Supplies	\$	75,943	75,943				23
Subtotal	\$	4,801,725	4,801,725				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	4,801,725	4,801,725				26
Assessment Ratio	dec.		1.001177				27
Assessed Value	\$	4,807,377	4,807,377				28
Net Local & School Rate	mills		16.503627				29
Tax Equiv. Computed for Current Year	\$	79,339	79,339				30
Tax Equivalent per 1994 PSC Report	\$	42,274					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32 33
Tax equiv. for current year (see note 5)	\$	79,339					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 \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

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

ELECTRIC UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

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 \$10,000. 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)	2,051				2,051	29
Overhead Conductors and Devices (356)	2,475				2,475	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	4,526	0	0	0	4,526	
DISTRIBUTION PLANT						
Land and Land Rights (360)	1,926				1,926	34
Structures and Improvements (361)	0				0	35
Station Equipment (362)	867,830				867,830	36
Storage Battery Equipment (363)	0				0	37
Poles, Towers and Fixtures (364)	361,427	5,052	191		366,288	38
Overhead Conductors and Devices (365)	214,298	21,932	1,090		235,140	39
Underground Conduit (366)	186,242				186,242	40
Underground Conductors and Devices (367)	717,873	1,873			719,746	41
Line Transformers (368)	624,912	7,054	2,537		629,429	42
Services (369)	140,894	4,797	25		145,666	43
Meters (370)	196,272	18,041	2,754		211,559	44
Installations on Customers' Premises (371)	6,871				6,871	45
Leased Property on Customers' Premises (372)	0				0	46
Street Lighting and Signal Systems (373)	174,187	2,548	154		176,581	47
Total Distribution Plant	3,492,732	61,297	6,751	0	3,547,278	
GENERAL PLANT						
Land and Land Rights (389)	0				0	48
Structures and Improvements (390)	7,296				7,296	49
Office Furniture and Equipment (391)	37,979				37,979	50
Computer Equipment (391.1)	11,400				11,400	51
Transportation Equipment (392)	354,364				354,364	52
Stores Equipment (393)	1,315				1,315	53
Tools, Shop and Garage Equipment (394)	70,063	2,492			72,555	54
Laboratory Equipment (395)	6,065				6,065	55
Power Operated Equipment (396)	62,189				62,189	56
Communication Equipment (397)	17,632				17,632	57
SCADA Equipment (397.1)	0				0	58
Miscellaneous Equipment (398)	0				0	59

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 \$10,000. 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	568,303	2,492	0	0	570,795	
Total utility plant in service directly assignable	4,065,561	63,789	6,751	0	4,122,599	
Common Utility Plant Allocated to Electric Department (300)	0				0	61
Total utility plant in service	4,065,561	63,789	6,751	0	4,122,599	

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 \$10,000. 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 \$10,000. 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)	215,005				215,005	38
Overhead Conductors and Devices (365)	251,863				251,863	39
Underground Conduit (366)	0				0	40
Underground Conductors and Devices (367)	1,264				1,264	41
Line Transformers (368)	12,748				12,748	42
Services (369)	154,836				154,836	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)	0				0	47
Total Distribution Plant	635,716	0	0	0	635,716	
GENERAL PLANT						
Land and Land Rights (389)	24,505				24,505	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)	0				0	57
SCADA Equipment (397.1)	0				0	58
Miscellaneous Equipment (398)	0				0	59

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. 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	24,505	0	0	0	24,505	
Total utility plant in service directly assignable	660,221	0	0	0	660,221	
Common Utility Plant Allocated to Electric Department (300)	0				0	61
Total utility plant in service	660,221	0	0	0	660,221	

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)	35				35	1
7.2/12.5 kV (12kV)	0				0	2
14.4/24.9 kV (25kV)	0				0	3
Other:						
NONE	0				0	4
Underground Lines						
2.4/4.16 kV (4kV)	8				8	5
7.2/12.5 kV (12kV)	0				0	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)	0				0	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)	0				0	14
14.4/24.9 kV (25kV)	0				0	15
Other:						
NONE	0				0	16
Transmission System						
Pole Lines						
34.5 kV	1				1	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		11
Nonfarm		12
Total	0	13
Total customers on rural lines at end of year	0	14

MONTHLY PEAK DEMAND AND ENERGY USAGE

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

Monthly Peak						Monthly Energy Usage	
Month (a)		kW (b)	Day of Week (c)	Date (MM/DD/YYYY) (d)	Time Beginning (HH:MM) (e)	(kWh) (000's) (f)	
January	01	5,214	Monday	01/21/2008	11:00	2,776	1
February	02	5,159	Monday	02/11/2008	09:00	2,565	2
March	03	4,821	Friday	03/07/2008	11:00	2,542	3
April	04	4,521	Wednesday	04/02/2008	10:00	2,300	4
May	05	4,385	Wednesday	05/07/2008	12:00	2,247	5
June	06	5,532	Thursday	06/26/2008	15:00	2,366	6
July	07	5,779	Monday	07/07/2008	13:00	2,696	7
August	08	6,111	Monday	08/18/2008	14:00	2,645	8
September	09	6,117	Tuesday	09/02/2008	15:00	2,376	9
October	10	4,509	Monday	10/13/2008	13:00	2,342	10
November	11	4,500	Monday	11/17/2008	11:00	2,343	11
December	12	5,086	Thursday	12/18/2008	11:00	2,779	12
Total		61,734				29,977	

System Name Supplier

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

Type of Reading	Supplier
60 minutes integrated	WISCONSIN PUBLIC POWER INCORPORATED

ELECTRIC ENERGY ACCOUNT

Particulars (a)	kWh (000's) (b)	
Source of Energy		
Generation (excluding Station Use):		
Fossil Steam		1
Nuclear Steam		2
Hydraulic		3
Internal Combustion Turbine		4
Internal Combustion Reciprocating		5
Non-Conventional (wind, photovoltaic, etc.)		6
Total Generation	0	7
Purchases	29,977	8
Interchanges:		
In (gross)		9
Out (gross)		10
Net	0	11
Transmission for/by others (wheeling):		
Received		12
Delivered		13
Net	0	14
Total Source of Energy	29,977	15
Disposition of Energy		
Sales to Ultimate Consumers (including interdepartmental sales)	28,060	18
Sales For Resale		19
Energy Used by the Company (excluding station use):		
Electric Utility		21
Common (office, shops, garages, etc. serving 2 or more util. depts.)		22
Total Used by Company	0	23
Total Sold and Used	28,060	24
Energy Losses:		
Transmission Losses (if applicable)		26
Distribution Losses	1,917	27
Total Energy Losses	1,917	28
Loss Percentage (% Total Energy Losses of Total Source of Energy)	6.3949%	29
Total Disposition of Energy	29,977	30

SALES OF ELECTRICITY BY RATE SCHEDULE

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

Type of Sales/Rate Class Title (a)	Rate Schedule (b)	Avg. No. of Customers (c)	kWh (000 Omitted) (d)	
Residential Sales				
RURAL	RG-1	9	78	1
RESIDENTIAL	RG-1	1,329	9,781	2
Total Sales for Residential Sales		1,338	9,859	
Commercial & Industrial				
SMALL POWER	CP-1	13	3,794	3
LARGE POWER	CP-2	6	6,874	4
COMMERCIAL	GS-1	242	7,113	5
Total Sales for Commercial & Industrial		261	17,781	
Public Street & Highway Lighting				
STREET LIGHTING	MS-1	1	420	6
Total Sales for Public Street & Highway Lighting		1	420	
Sales for Resale				
NONE				7
Total Sales for Sales for Resale		0	0	
TOTAL SALES FOR ELECTRICITY		1,600	28,060	

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)	
		6,271	1,728	7,999	1
		797,527	214,176	1,011,703	2
0	0	803,798	215,904	1,019,702	
14,351		276,556	83,999	360,555	3
20,387		463,040	158,219	621,259	4
62		570,442	159,703	730,145	5
34,800	0	1,310,038	401,921	1,711,959	
		47,910	8,544	56,454	6
0	0	47,910	8,544	56,454	
				0	7
0	0	0	0	0	
34,800	0	2,161,746	626,369	2,788,115	

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	SUBSTATION				2
Type of Power Purchased (firm, dump, etc.)	FIRM				3
Voltage at Which Delivered	2400 4160V				4
Point of Metering	Substation				5
Total of 12 Monthly Maximum Demands -- kW	61,734				6
Average load factor	66.5160%				7
Total Cost of Purchased Power	2,080,545				8
Average cost per kWh	0.0694				9
On-Peak Hours (if applicable)	n/a				10
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	11
January	1,372	1,404			12
February	1,279	1,287			13
March	1,205	1,336			14
April	1,199	1,100			15
May	1,096	1,151			16
June	1,187	1,179			17
July	1,378	1,318			18
August	1,277	1,368			19
September	1,199	1,177			20
October	1,230	1,112			21
November	1,056	1,287			22
December	1,365	1,414			23
Total kWh (000)	14,843	15,133			24

Footnotes:

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

Footnotes:

PRODUCTION STATISTICS TOTALS

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

STEAM PRODUCTION PLANTS

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

Boilers

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

INTERNAL COMBUSTION GENERATION PLANTS (cont.)

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

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

1

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)	
NONE								1
							Total	<u><u>0</u></u>

HYDRAULIC GENERATING PLANTS (cont.)

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

SUBSTATION EQUIPMENT

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

Particulars (a)	Utility Designation		(f)
	(b)	(c)	
Name of Substation	#1	#2	1
Voltage--High Side	34,500	34,500	2
Voltage--Low Side	2,400	2,400	3
Num. Main Transformers in Operation	1	1	4
Total Capacity of Transformers in kVA	10,500	10,500	5
Number of Spare Transformers on Hand	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				(l)
	(h)	(i)	(j)	(k)	
Name of Substation					16
Voltage--High Side					17
Voltage--Low Side					18
Num. of Main Transformers in Operation					19
Total Capacity of Transformers in kVA					20
Number of Spare Transformers on Hand					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				(r)
	(n)	(o)	(p)	(q)	
Name of Substation					31
Voltage--High Side					32
Voltage--Low Side					33
Num. of Main Transformers in Operation					34
Capacity of Transformers in kVA					35
Number of Spare Transformers on Hand					36
15-Minute Maximum Demand in kW					37
Dt and Hr of Such Maximum Demand					38
Kwh Output					39
Footnotes					40

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	1,679	492	31,967	1
Acquired during year	32	1	225	2
Total	1,711	493	32,192	3
Retired during year	28	10	340	4
Sales, transfers or adjustments increase (decrease)	2			5
Number end of year	1,685	483	31,852	6
Number end of year accounted for as follows:				7
In customers' use	1,605	424	29,314	8
In utility's use	4			9
Locked meters on customers' premises	8			10
In stock	68	59	2,538	11
Total end of year	1,685	483	31,852	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				
Metal Halide/Halogen	100	17	7,446	1
Metal Halide/Halogen	150	39	30,498	2
Metal Halide/Halogen	250	173	262,898	3
Metal Halide/Halogen	400	49	96,456	4
Mercury Vapor	250	17	19,157	5
Total		295	416,455	
Ornamental				
NONE				6
Total		0	0	
Other				
NONE				7
Total		0	0	