



3013 (02-05-09)

ANNUAL REPORT

OF

Name: WAUPUN UTILITIES

Principal Office: 817 S MADISON ST
P.O. BOX 431
WAUPUN, WI 53963-0431

For the Year Ended: DECEMBER 31, 2008

**WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN**P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

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

GENERAL RULES FOR REPORTING

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

TABLE OF CONTENTS

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

TABLE OF CONTENTS

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

IDENTIFICATION AND OWNERSHIP

Exact Utility Name: WAUPUN UTILITIES

Utility Address: 817 S MADISON ST

P.O. BOX 431

WAUPUN, WI 53963-0431

When was utility organized? 11/1/1894

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MR ZACHARY T BLOOM, CPA

Title: GENERAL MANAGER

Office Address:

817 S MADISON ST

P.O. BOX 431

WAUPUN, WI 53963

Telephone: (920) 324 - 7920

Fax Number: (920) 324 - 7922

Email Address: zbloom@wppienergy.org

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

Name: MR ZACHARY T BLOOM, CPA

Title: GENERAL MANAGER

Office Address: WAUPUN UTILITIES

817 S MADISON ST

P.O. BOX 431

WAUPUN, WI 53963-0431

Telephone: (920) 324 - 7920

Fax Number: (920) 324 - 7922

Email Address: zbloom@wppienergy.org

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

Name: DAVID GERRITSON

Title: COMMISSION PRESIDENT

Office Address:

817 S. MADISON ST.

P.O. BOX 431

WAUPUN, WI 53963-0431

Telephone: (920) 324 - 7920

Fax Number: (920) 324 - 7922

Email Address: N/A

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

YES

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

Name: JOHN ANDRES

Title: PARTNER

Office Address: VIRCHOW, KRAUSE AND COMPANY, LLP

TEN TERRACE COURT

P.O. BOX 7398

MADISON, WI 53707-7398

Telephone: (608) 249 - 6622

Fax Number: (608) 249 - 8532

Email Address: JANDRES@VIRCHOWKRAUSE.COM

IDENTIFICATION AND OWNERSHIP

Date of most recent audit report: 12/31/2007

Period covered by most recent audit: CALENDAR YEAR 2007

Names and titles of utility management including manager or superintendent:

Name: MR ZACHARY T BLOOM, CPA

Title: GENERAL MANAGER

Office Address:

817 S MADISON ST
P.O. BOX 431
WAUPUN, WI 53963

Telephone: (920) 324 - 7920

Fax Number: (920) 324 - 7922

Email Address: zbloom@wppisys.org

Name of utility commission/committee: WAUPUN UTILITIES COMMISSION

Names of members of utility commission/committee:

- MR ROHN BISHOP, ALDERPERSON
- MR WILLIAM BUCHHOLZ, COMMISSIONER
- MR DAVID GERRITSON, COMMISSION PRESIDENT
- MR ERIC NAVIS, ALDERPERSON
- MR PRESTON O' STEEN, ALDERPERSON
- MR JOEL STERK, COMMISSIONER
- MR PETER VANDER WERFF, COMMISSIONER

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)	11,233,852	10,166,349	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	8,501,928	8,064,412	2
Depreciation Expense (403)	849,061	693,207	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	532,022	413,609	5
Total Operating Expenses	9,883,011	9,171,228	
Net Operating Income	1,350,841	995,121	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	1,350,841	995,121	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	2,860	(1,737)	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	142,407	436,705	10
Miscellaneous Nonoperating Income (421)	92,705	28,983	11
Total Other Income	237,972	463,951	
Total Income	1,588,813	1,459,072	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(18,146)	(18,146)	12
Other Income Deductions (426)	66,860	65,874	13
Total Miscellaneous Income Deductions	48,714	47,728	
Income Before Interest Charges	1,540,099	1,411,344	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	515,545	531,409	14
Amortization of Debt Discount and Expense (428)	51,896	76,652	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	149,881	188,855	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	253,611	19
Total Interest Charges	717,322	543,305	
Net Income	822,777	868,039	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	12,616,772	11,868,277	20
Balance Transferred from Income (433)	822,777	868,039	21
Miscellaneous Credits to Surplus (434)	4,498	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	119,544	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	13,444,047	12,616,772	

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	11,233,852	0	11,233,852	1
Total (Acct. 400):	11,233,852	0	11,233,852	
Operation and Maintenance Expense (401-402):				
Derived	8,501,928	0	8,501,928	2
Total (Acct. 401-402):	8,501,928	0	8,501,928	
Depreciation Expense (403):				
Derived	849,061	0	849,061	3
Total (Acct. 403):	849,061	0	849,061	
Amortization Expense (404-407):				
Derived	0	0	0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	532,022	0	532,022	5
Total (Acct. 408):	532,022	0	532,022	
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:	1,350,841	0	1,350,841	
OTHER INCOME				
Income from Merchandising, Jobbing and Contract Work (415-416):				
Derived	2,860	0	2,860	8
Total (Acct. 415-416):	2,860	0	2,860	
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):				
INVESTMENT INCOME	142,407		142,407	11
Total (Acct. 419):	142,407	0	142,407	
Miscellaneous Nonoperating Income (421):				
Contributed Plant - Water		57,798	57,798	12
Contributed Plant - Electric		34,907	34,907	13

DETAILS OF INCOME STATEMENT ACCOUNTS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
OTHER INCOME				
Miscellaneous Nonoperating Income (421):				
NONE			0	14
Total (Acct. 421):	0	92,705	92,705	
TOTAL OTHER INCOME:	145,267	92,705	237,972	
MISCELLANEOUS INCOME DEDUCTIONS				
Miscellaneous Amortization (425):				
Regulatory Liability (253) Amortization	(18,146)	0	(18,146)	15
NONE			0	16
Total (Acct. 425):	(18,146)	0	(18,146)	
Other Income Deductions (426):				
Depreciation Expense on Contributed Plant - Water	0	32,137	32,137	17
Depreciation Expense on Contributed Plant - Electric	0	34,723	34,723	18
NONE			0	19
Total (Acct. 426):	0	66,860	66,860	
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(18,146)	66,860	48,714	
INTEREST CHARGES				
Interest on Long-Term Debt (427):				
Derived	515,545	0	515,545	20
Total (Acct. 427):	515,545	0	515,545	
Amortization of Debt Discount and Expense (428):				
DEBT DISCOUNT EXPENSE	51,896		51,896	21
Total (Acct. 428):	51,896	0	51,896	
Amortization of Premium on Debt--Cr. (429):				
NONE			0	22
Total (Acct. 429):	0	0	0	
Interest on Debt to Municipality (430):				
Derived	149,881	0	149,881	23
Total (Acct. 430):	149,881	0	149,881	
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:	717,322	0	717,322	
NET INCOME:	796,932	25,845	822,777	
EARNED SURPLUS				
Unappropriated Earned Surplus (Beginning of Year) (216):				
Derived	10,369,950	2,246,822	12,616,772	26
Total (Acct. 216):	10,369,950	2,246,822	12,616,772	

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	796,932	25,845	822,777	27
Total (Acct. 433):	796,932	25,845	822,777	
Miscellaneous Credits to Surplus (434):				
GAIN ON SALE OF PLANT ASSETS	4,498		4,498	28
Total (Acct. 434):	4,498	0	4,498	
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):	11,171,380	2,272,667	13,444,047	

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)		20,932			20,932	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold		18,072			18,072	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	0	18,072	0	0	18,072	
Net income (or loss)	0	2,860	0	0	2,860	

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	2,487,074	8,746,778	0	0	11,233,852	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	(1,434)	(12,905)			(14,339)	5
Other Increases or (Decreases)						
to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	2,488,508	8,759,683	0	0	11,248,191	

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	219,218	37,794	257,012	1
Electric operating expenses	260,964	32,073	293,037	2
Gas operating expenses	0	0	0	3
Heating operating expenses	0	0	0	4
Sewer operating expenses	311,480	65,075	376,555	5
Merchandising and jobbing	0	0	0	6
Other nonutility expenses	0	0	0	7
Water utility plant accounts	42,125	628	42,753	8
Electric utility plant accounts	133,132	14,732	147,864	9
Gas utility plant accounts	0	0	0	10
Heating utility plant accounts	0	0	0	11
Sewer utility plant accounts	20,330	1,130	21,460	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	151,432	(151,432)	0	18
All other accounts	0	0	0	19
Total Payroll	1,138,681	0	1,138,681	

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	7.4	1
Electric	8.3	2
Gas	0.0	3
Sewer	6.3	4

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101)	32,745,224	31,643,945	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	7,167,446	6,763,929	2
Utility Plant Acquisition Adjustments (117-118)		0	3
Other Utility Plant Adjustments (119)	(245,680)	0	4
Total Net Utility Plant	25,332,098	24,880,016	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	6
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	7
Other Investments (124)	0	0	8
Sinking Funds (125)	2,441,341	3,218,714	9
Depreciation Fund (126)	0		10
Other Special Funds (128)	328,861	313,779	11
Total Other Property and Investments	2,770,202	3,532,493	
CURRENT AND ACCRUED ASSETS			
Cash (131)	1,336,290	1,274,034	12
Special Deposits (134)	0		13
Working Funds (135)	492	492	14
Temporary Cash Investments (136)		0	15
Notes Receivable (141)	0	0	16
Customer Accounts Receivable (142)	874,390	841,326	17
Other Accounts Receivable (143)	83,377	78,599	18
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	19
Receivables from Municipality (145)	61,177	32,322	20
Plant Materials and Operating Supplies (154)	223,382	258,025	21
Merchandise (155)	0	0	22
Other Materials and Supplies (156)	0	0	23
Stores Expense (163)	0	0	24
Prepayments (165)	0	0	25
Interest and Dividends Receivable (171)		0	26
Accrued Utility Revenues (173)		0	27
Miscellaneous Current and Accrued Assets (174)		0	28
Total Current and Accrued Assets	2,579,108	2,484,798	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	380,732	411,362	29
Extraordinary Property Losses (182)	0		30
Preliminary Survey and Investigation Charges (183)	0		31
Clearing Accounts (184)	0		32
Temporary Facilities (185)	0		33
Miscellaneous Deferred Debits (186)	100,488	120,586	34
Total Deferred Debits	481,220	531,948	
Total Assets and Other Debits	31,162,628	31,429,255	

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)	556,893	556,893	35
Appropriated Earned Surplus (215)		0	36
Unappropriated Earned Surplus (216)	13,444,047	12,616,772	37
Total Proprietary Capital	14,000,940	13,173,665	
LONG-TERM DEBT			
Bonds (221)	14,330,000	14,970,000	38
Advances from Municipality (223)	490,000	695,000	39
Other Long-Term Debt (224)	0	0	40
Total Long-Term Debt	14,820,000	15,665,000	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	41
Accounts Payable (232)	584,558	773,164	42
Payables to Municipality (233)	1,003,883	1,003,883	43
Customer Deposits (235)	0	0	44
Taxes Accrued (236)	0	0	45
Interest Accrued (237)	216,158	243,955	46
Tax Collections Payable (241)	7,943	7,540	47
Miscellaneous Current and Accrued Liabilities (242)	230,827	245,123	48
Total Current and Accrued Liabilities	2,043,369	2,273,665	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	49
Customer Advances for Construction (252)		0	50
Other Deferred Credits (253)	298,319	316,925	51
Total Deferred Credits	298,319	316,925	
OPERATING RESERVES			
Property Insurance Reserve (261)			52
Injuries and Damages Reserve (262)			53
Pensions and Benefits Reserve (263)			54
Miscellaneous Operating Reserves (265)			55
Total Operating Reserves	0	0	
Total Liabilities and Other Credits	31,162,628	31,429,255	

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	18,285,754	0	0	13,358,191	1
	<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>				
Plant Accounts:					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	9,365,228	0	0	12,561,012	2
Utility Plant in Service - Contributed Plant (101.2)	1,955,260	0	0	959,214	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)	7,848,080				7
Construction Work in Progress (107)	15,282			41,148	8
Total Utility Plant	19,183,850	0	0	13,561,374	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (111.1)	2,424,392	0	0	3,992,982	9
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	268,927	0	0	363,054	10
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					11
Accumulated Provision for Depreciation of Property Held for Future Use (113)	118,091				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	2,811,410	0	0	4,356,036	
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	16,372,440	0	0	9,205,338	

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

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

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

Particulars (a)	Water (b)	Electric (c)	(d)	(e)	Total (f)	
Balance first of year (111.1)	2,241,338	3,820,958			6,062,296	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	443,487	405,574			849,061	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	8,879				8,879	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	13,679	240,826			254,505	10
Other credits (specify):						11
DEPRECIATION CLEARED	20,331	53,850			74,181	12
LOSS ON SALE OF PLANT ASSETS	1,490	15,605			17,095	13
					0	14
					0	15
Total credits	487,866	715,855	0	0	1,203,721	16
Debits during year						17
Book cost of plant retired	40,814	517,354			558,168	18
Cost of removal	7,522	15,681			23,203	19
Other debits (specify):						20
GAIN ON SALE OF PLANT ASSETS	10,796	10,796			21,592	21
Completed construction not classifi	245,680				245,680	22
					0	23
					0	24
Total debits	304,812	543,831	0	0	848,643	25
Balance end of year (111.1)	2,424,392	3,992,982	0	0	6,417,374	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)	244,914	338,598			583,512	1
Credits During Year						2
Accruals:						3
Charged Other Income Deductions (426)	32,137	34,723			66,860	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	249			249	10
Other credits (specify):						11
MISCELLANEOUS ADJUSTMENT	121				121	12
					0	13
					0	14
					0	15
Total credits	32,258	34,972	0	0	67,230	16
Debits during year						17
Book cost of plant retired	4,850	7,892			12,742	18
Cost of removal	3,395	2,624			6,019	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	8,245	10,516	0	0	18,761	25
Balance end of year (111.2)	268,927	363,054	0	0	631,981	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	0	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	0	
Balance end of year	0	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel (151)					0	0	1
Fuel stock expenses (152)					0	0	2
Plant mat. & oper. sup. (154)			186,288		186,288	221,577	3
Total Electric Utility					186,288	221,577	

Account	Total End of Year	Amount Prior Year	
Electric utility total	186,288	221,577	1
Water utility (154)	37,094	36,448	2
Sewer utility (154)		0	3
Heating utility (154)		0	4
Gas utility (154)		0	5
Merchandise (155)		0	6
Other materials & supplies (156)		0	7
Stores expense (163)		0	8
Total Materials and Supplies	223,382	258,025	

**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)				
1993 BONDS	7,844	428	0	1
1999 BONDS	760	428	7,959	2
2003 GENERAL OBLIGATION NOTES	2,791	428	3,042	3
2007 REVENUE BONDS	36,249	428	352,719	4
2008 REVENUE BONDS	4,253	428	17,012	5
Total			380,732	
Unamortized premium on debt (251)				
NONE				6
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	556,893	1
Changes during year (explain):		2
Balance end of year	556,893	

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)	
1999 REVENUE BONDS	04/15/1999	09/01/2019	4.87%	1,770,000	1
2007 REVENUE BONDS	08/28/2007	09/01/2027	4.72%	11,600,000	2
2008 REVENUE BONDS	01/15/2008	09/01/2013	4.54%	960,000	3
Total Bonds (Account 221):				14,330,000	

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)					
ELECTRIC GENERAL OBLIGATION NOTES	02/11/2003	03/01/2011	2.74%	171,500	1
WATER GENERAL OBLIGATION NOTES	02/11/2003	03/01/2011	2.74%	318,500	2
Total for Account 223				490,000	
Other Long-Term Debt (224)					
NONE	00/00/0000	00/00/0000	0.00%		3
Total for Account 224				0	
Notes Payable (231)					
NONE	00/00/0000	00/00/0000	0.00%		4
Total for Account 231				0	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	292,162	2
Charged electric department expense	239,820	3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	531,982	
Taxes paid during year:		
County, state and local taxes	467,534	6
Social Security taxes	53,046	7
PSC Remainder Assessment	9,312	8
Other (explain):		
Wisconsin Gross Receipts Tax	2,090	9
Total payments and other debits	531,982	
Balance end of year	0	

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)					
2007 REVENUE BONDS - WATER	136,228	392,845	399,180	129,893	1
2007 REVENUE BONDS - ELECTRIC	42,549	122,700	124,678	40,571	2
Subtotal	178,777	515,545	523,858	170,464	
Advances from Municipality (223)					
WATER BONDS PLANT	26,311	47,751	61,751	12,311	3
WATER BONDS - BLDG	13,566	37,157	38,493	12,230	4
ELECTRIC BONDS - BLDG	18,357	48,668	51,005	16,020	5
2003 G.O. OBLIGATION NOTES - WATER	4,514	10,598	11,775	3,337	6
2003 G.O. OBLIGATION NOTES - ELECTRIC	2,430	5,707	6,341	1,796	7
Subtotal	65,178	149,881	169,365	45,694	
Other Long-Term Debt (224)					
NONE	0			0	8
Subtotal	0	0	0	0	
Notes Payable (231)					
2006 BOND ANTICIPATION NOTES - WATER	0			0	9
2006 BOND ANTICIPATION NOTES - ELECTRIC	0			0	10
Subtotal	0	0	0	0	
Total	243,955	665,426	693,223	216,158	

DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Sinking Funds (125):		
PRINCIPAL AND INTEREST REDEMPTION ACCOUNT	800,983	3
BOND RESERVE ACCOUNT	1,446,945	4
CONSTRUCTION ACCOUNT	193,413	5
Total (Acct. 125):	2,441,341	
Depreciation Fund (126):		
NONE		6
Total (Acct. 126):	0	
Other Special Funds (128):		
SURPLUS ACCOUNT	328,861	7
Total (Acct. 128):	328,861	
Special Deposits (134):		
NONE		8
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE		9
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	197,367	10
Electric	677,023	11
Sewer (Regulated)		12
Other (specify):		
NONE		13
Total (Acct. 142):	874,390	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		14
Merchandising, jobbing and contract work	83,377	15
Other (specify):		
NONE		16
Total (Acct. 143):	83,377	
Receivables from Municipality (145):		
DELINQUENT UTILITY BILLS PLACED ON TAX ROLL	40,387	17
FEMA REIMBURSEMENT	20,790	18
Total (Acct. 145):	61,177	

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		19
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		20
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
NONE		21
Total (Acct. 183):	0	
Clearing Accounts (184):		
NONE		22
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE		23
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
WRS UNFUNDED LIABILITY	100,488	24
Total (Acct. 186):	100,488	
Payables to Municipality (233):		
PAYABLE TO SEWER UTILITY	1,003,883	25
Total (Acct. 233):	1,003,883	
Other Deferred Credits (253):		
Regulatory Liability	272,192	26
COMMITMENT TO COMMUNITY FUNDS	(2,431)	27
POST EMPLOYMENT RETIREMENT BENEFITS	13,170	28
DEFERRED REVENUES	15,388	29
Total (Acct. 253):	298,319	

DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

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

Our request to defer and amortize the 2004 payment to the Wisconsin Retirement System for prior service obligation was approved via a letter to Bruce Manthey dated March 2, 2004.

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

Account 143 - \$83,377 represents amounts billed by the water and electric utilities for construction, merchandising, and jobbing efforts.

Account 145 - \$40,387 represents delinquent utility bills placed on the tax roll, and \$20,790 represents an amount recorded for FEMA reimbursement known at 12/31/08 but not received until March 2009.

Account 233 - \$1,003,883 represents amounts due to the sewer utility by electric and water.

RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service (101.1)	9,224,046	12,495,164	0	0	21,719,210	1
Materials and Supplies	36,771	203,932	0	0	240,703	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (111.1)	2,332,865	3,906,970	0	0	6,239,835	4
Customer Advances for Construction					0	5
Regulatory Liability	111,839	169,425	0	0	281,264	6
NONE					0	7
Average Net Rate Base	6,816,113	8,622,701	0	0	15,438,814	
Net Operating Income	862,572	488,269	0	0	1,350,841	8
Net Operating Income as a percent of						
Average Net Rate Base	12.65%	5.66%	N/A	N/A	8.75%	

**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	115,447	174,891	0	0	290,338	1
Add credits during year:					0	2
Deduct charges:						
Miscellaneous Amortization (425)	7,215	10,931	0	0	18,146	3
Other (specify):					0	4
Balance End of Year	108,232	163,960	0	0	272,192	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

NONE

2. Leaseholder changes.

NONE

3. Extensions of service.

NONE

4. Estimated changes in revenues due to rate changes.

2008 REPRESENTED A FULL YEAR OF A 65% WATER RATE INCREASE APPROVED BY THE PSCW IN OCTOBER 2007

5. Obligations incurred or assumed, excluding commercial paper.

NONE

6. Formal proceedings with the Public Service Commission.

NONE

7. Any additional matters.

WATER UTILITY REFINANCED THE 1993 WATER SYSTEM REVENUE DEBT IN JANUARY 2008

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	2,457,880	1,697,027	1
Total Sales of Water	2,457,880	1,697,027	
Other Operating Revenues			
Forfeited Discounts (470)	8,352	7,439	2
Rents from Water Property (472)	0	0	3
Interdepartmental Rents (473)	0	0	4
Other Water Revenues (474)	20,842	3,202	5
Total Other Operating Revenues	29,194	10,641	
Total Operating Revenues	2,487,074	1,707,668	
Operation and Maintenance Expenses			
Source of Supply Expense (600-617)	7,949	41,569	6
Pumping Expenses (620-633)	88,002	124,771	7
Water Treatment Expenses (640-652)	247,569	83,285	8
Transmission and Distribution Expenses (660-678)	209,494	174,751	9
Customer Accounts Expenses (901-906)	82,291	81,718	10
Sales Expenses (910)	0	0	11
Administrative and General Expenses (920-932)	253,548	283,476	12
Total Operation and Maintenance Expenses	888,853	789,570	
Other Operating Expenses			
Depreciation Expense (403)	443,487	320,893	13
Amortization Expense (404-407)		0	14
Taxes (408)	292,162	196,217	15
Total Other Operating Expenses	735,649	517,110	
Total Operating Expenses	1,624,502	1,306,680	
NET OPERATING INCOME	862,572	400,988	

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)	2,903	112,935	1,212,533	5
Commercial (461.2)	337	45,834	363,495	6
Industrial (461.3)	13	19,524	111,199	7
Public Authority (461.4)	26	6,305	50,837	8
Total Metered Sales to General Customers (461)	3,279	184,598	1,738,064	
Private Fire Protection Service (462)	16		23,400	9
Public Fire Protection Service (463)	3,279		696,416	10
Other Water Sales (465)				11
Sales for Resale (466)		0	0	12
Interdepartmental Sales (467)				13
Total Sales of Water	6,574	184,598	2,457,880	

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)	
NONE				1
Total		0	0	

OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		1
Other (specify):		
Wholesale fire protection billed		2
Amount billed (usually per rate schedule F-1 or Fd-1)	696,416	3
NONE		4
Total Public Fire Protection Service (463)	696,416	
Forfeited Discounts (470):		
NONE		5
Customer late payment charges	8,352	6
Other (specify):		
Total Forfeited Discounts (470)	8,352	
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):		
SERVICE RECONNECTIONS, BULK WATER BILLINGS, WELL PERMIT FEES	1,758	9
STANDBY GENERATOR CAPACITY CONTRACT	16,866	10
Return on net investment in meters charged to sewer department	2,218	11
Other (specify):		
Total Other Water Revenues (474)	20,842	

OTHER OPERATING REVENUES (WATER)

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

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

Account 474 - \$16,866 standby generator capacity contract revenue represents revenue received from a capacity agreement for a standby generator at our water treatment facility.

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
SOURCE OF SUPPLY EXPENSES			
Operation Supervision and Engineering (600)	0	0	1
Operation Labor and Expenses (601)	1,222	29,266	2
Purchased Water (602)		0	3
Miscellaneous Expenses (603)		0	4
Rents (604)		0	5
Maintenance Supervision and Engineering (610)		0	6
Maintenance of Structures and Improvements (611)		0	7
Maintenance of Collecting and Impounding Reservoirs (612)		0	8
Maintenance of Lake, River and Other Intakes (613)		0	9
Maintenance of Wells and Springs (614)	6,727	12,303	10
Maintenance of Supply Mains (616)		0	11
Maintenance of Miscellaneous Water Source Plant (617)		0	12
Total Source of Supply Expenses	7,949	41,569	
PUMPING EXPENSES			
Operation Supervision and Engineering (620)		0	13
Fuel for Power Production (621)		0	14
Power Production Labor and Expenses (622)		0	15
Fuel or Power Purchased for Pumping (623)	80,131	93,337	16
Pumping Labor and Expenses (624)	1,306	27,953	17
Expenses Transferred--Credit (625)		0	18
Miscellaneous Expenses (626)	4,337	1,553	19
Rents (627)		0	20
Maintenance Supervision and Engineering (630)		0	21
Maintenance of Structures and Improvements (631)	680	577	22
Maintenance of Power Production Equipment (632)		0	23
Maintenance of Pumping Equipment (633)	1,548	1,351	24
Total Pumping Expenses	88,002	124,771	
WATER TREATMENT EXPENSES			
Operation Supervision and Engineering (640)	27,871	319	25
Chemicals (641)	84,253	46,975	26
Operation Labor and Expenses (642)	97,830	27,318	27
Miscellaneous Expenses (643)	3,558	2,390	28
Rents (644)		0	29
Maintenance Supervision and Engineering (650)		0	30
Maintenance of Structures and Improvements (651)	210	0	31
Maintenance of Water Treatment Equipment (652)	33,847	6,283	32
Total Water Treatment Expenses	247,569	83,285	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Supervision and Engineering (660)		0	33
Storage Facilities Expenses (661)		0	34
Transmission and Distribution Lines Expenses (662)		0	35
Meter Expenses (663)	8,845	7,320	36
Customer Installations Expenses (664)		0	37
Miscellaneous Expenses (665)		0	38
Rents (666)		0	39
Maintenance Supervision and Engineering (670)		0	40
Maintenance of Structures and Improvements (671)	777	4	41
Maintenance of Distribution Reservoirs and Standpipes (672)	60,362	63,108	42
Maintenance of Transmission and Distribution Mains (673)	63,154	64,089	43
Maintenance of Services (675)	42,567	28,218	44
Maintenance of Meters (676)	10,153	7,573	45
Maintenance of Hydrants (677)	23,636	4,439	46
Maintenance of Miscellaneous Plant (678)		0	47
Total Transmission and Distribution Expenses	209,494	174,751	
CUSTOMER ACCOUNTS EXPENSES			
Supervision (901)	21,800	19,961	48
Meter Reading Expenses (902)	11,996	10,867	49
Customer Records and Collection Expenses (903)	49,929	50,740	50
Uncollectible Accounts (904)	(1,434)	150	51
Miscellaneous Customer Accounts Expenses (905)		0	52
Customer Service and Information Expenses (906)			53
Total Customer Accounts Expenses	82,291	81,718	
SALES EXPENSES			
Sales Expenses (910)		0	54
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	12,106	10,968	55
Office Supplies and Expenses (921)	45,867	45,675	56
Administrative Expenses Transferred--Credit (922)		0	57
Outside Services Employed (923)	43,093	36,418	58
Property Insurance (924)	8,931	7,633	59
Injuries and Damages (925)	9,534	12,027	60
Employee Pensions and Benefits (926)	118,351	156,215	61
Regulatory Commission Expenses (928)		4,207	62
Duplicate Charges--Credit (929)		0	63

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
ADMINISTRATIVE AND GENERAL EXPENSES			
Miscellaneous General Expenses (930)	543	543	64
Rents (931)		0	65
Maintenance of General Plant (932)	15,123	9,790	66
Total Administrative and General Expenses	253,548	283,476	
Total Operation and Maintenance Expenses	888,853	789,570	

WATER OPERATION & MAINTENANCE EXPENSES

Water Operation & Maintenance Expenses (Page W-05)

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

Account 675 - Increase over prior year due to service freeze ups and additional maintenance due to leaks fixed related to water loss survey.

Account 677 - Increase over prior year due to hydrant operations and additional maintenance due to leaks fixed related to water loss survey.

Account 652 - Increase due to chemicals required to clean reverse osmosis system membranes (\$16,630), lime sludge hauling (\$7,776), and standby generator maintenance (\$2,190)

Account 926 - Decrease due to switch in health insurance carriers (\$600 per month per family), and retirement of water plant operator that was not replaced.

Account 641 - New reverse osmosis water treatment facility operational for entire year. This plant uses more chemicals than the retired lime softening plant.

Account 640 - Significant portion of labor in 2007 was capitalized to the water plant project in 2007. In 2008, the labor was charged to this account because the project was completed in 2007.

Account 601 - Significant reduction in labor due to retirement of water plant operator that wasn't replaced and plant automation.

Account 624 - Significant reduction in labor due to retirement of water plant operator that wasn't replaced and plant automation.

Account 642 - Increase due to energy, labor, and filter cost requirements of new reverse osmosis water treatment facility.

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		271,307	174,132	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		2,387	2,379	2
Net property tax equivalent		268,920	171,753	
Social Security		21,664	22,688	3
PSC Remainder Assessment		1,578	1,776	4
Other (specify): NONE			0	5
Total tax expense		292,162	196,217	

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			Dodge	Fond du Lac			1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.183229	0.190565			3
County tax rate	mills		5.348124	5.456666			4
Local tax rate	mills		6.229120	6.478398			5
School tax rate	mills		9.266530	9.637535			6
Voc. school tax rate	mills		1.449766	1.507810			7
Other tax rate - Local	mills		0.000000	0.000000			8
Other tax rate - Non-Local	mills		0.000000	0.000000			9
Total tax rate	mills		22.476769	23.270974			10
Less: state credit	mills		1.606029	1.535544			11
Net tax rate	mills		20.870740	21.735430			12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		6.229120	6.478398			14
Combined School Tax Rate	mills		10.716296	11.145345			15
Other Tax Rate - Local	mills		0.000000	0.000000			16
Total Local & School Tax	mills		16.945416	17.623743			17
Total Tax Rate	mills		22.476769	23.270974			18
Ratio of Local and School Tax to Total	dec.		0.753908	0.757327			19
Total tax net of state credit	mills		20.870740	21.735430			20
Net Local and School Tax Rate	mills		15.734618	16.460834			21
Utility Plant, Jan. 1	\$	18,285,754	9,142,877	9,142,877			22
Materials & Supplies	\$	36,448	18,224	18,224			23
Subtotal	\$	18,322,202	9,161,101	9,161,101			24
Less: Plant Outside Limits	\$	0	0	0			25
Taxable Assets	\$	18,322,202	9,161,101	9,161,101			26
Assessment Ratio	dec.		0.925740	0.914230			27
Assessed Value	\$	16,856,151	8,480,798	8,375,353			28
Net Local & School Rate	mills		15.734618	16.460834			29
Tax Equiv. Computed for Current Year	\$	271,307	133,442	137,865			30
Tax Equivalent per 1994 PSC Report	\$	113,479					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	271,307					34
Footnotes							35

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT						
Organization (301)	0				0	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
Total Intangible Plant	0	0	0	0	0	
SOURCE OF SUPPLY PLANT						
Land and Land Rights (310)	742				742	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)	731,211				731,211	8
Supply Mains (316)	207,515				207,515	9
Other Water Source Plant (317)	0				0	10
Total Source of Supply Plant	939,468	0	0	0	939,468	
PUMPING PLANT						
Land and Land Rights (320)	20,765				20,765	11
Structures and Improvements (321)	365,764	6,000			371,764	12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	241,027				241,027	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	0				0	16
Total Pumping Plant	627,556	6,000	0	0	633,556	
WATER TREATMENT PLANT						
Land and Land Rights (330)	25,334				25,334	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	25,334	0	0	0	25,334	
TRANSMISSION AND DISTRIBUTION PLANT						
Land and Land Rights (340)	2,154				2,154	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	542,925				542,925	24
Transmission and Distribution Mains (343)	3,944,460	174,708	2,456		4,116,712	25
Services (345)	738,993	42,991	3,291		778,693	26
Meters (346)	322,368	1,095	59		323,404	27
Hydrants (348)	397,284	49,655	5,326		441,613	28

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT						
Other Transmission and Distribution Plant (349)	0				0	29
Total Transmission and Distribution Plant	5,948,184	268,449	11,132	0	6,205,501	
GENERAL PLANT						
Land and Land Rights (389)	58,619				58,619	30
Structures and Improvements (390)	842,349	31,014			873,363	31
Office Furniture and Equipment (391)	50,280				50,280	32
Computer Equipment (391.1)	110,457	11,561			122,018	33
Transportation Equipment (392)	206,475	6,898	6,401		206,972	34
Stores Equipment (393)	1,893				1,893	35
Tools, Shop and Garage Equipment (394)	80,319			(745)	79,574	36
Laboratory Equipment (395)	0				0	37
Power Operated Equipment (396)	83,353		23,281		60,072	38
Communication Equipment (397)	37,106				37,106	39
SCADA Equipment (397.1)	71,472				71,472	40
Miscellaneous Equipment (398)	0				0	41
Total General Plant	1,542,323	49,473	29,682	(745)	1,561,369	
Total utility plant in service directly assignable	9,082,865	323,922	40,814	(745)	9,365,228	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	9,082,865	323,922	40,814	(745)	9,365,228	

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

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

If Adjustments for any account are nonzero, please explain.

Account 394 - Transferred piece equipment to sewer utility.

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT						
Organization (301)	0				0	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
Total Intangible Plant	0	0	0	0	0	
SOURCE OF SUPPLY PLANT						
Land and Land Rights (310)	0				0	4
Structures and Improvements (311)	0				0	5
Collecting and Impounding Reservoirs (312)	0				0	6
Lake, River and Other Intakes (313)	0				0	7
Wells and Springs (314)	0				0	8
Supply Mains (316)	0				0	9
Other Water Source Plant (317)	0				0	10
Total Source of Supply Plant	0	0	0	0	0	
PUMPING PLANT						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	0				0	12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	0				0	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	0				0	16
Total Pumping Plant	0	0	0	0	0	
WATER TREATMENT PLANT						
Land and Land Rights (330)	0				0	17
Structures and Improvements (331)	0				0	18
Sand or Other Media Filtration Equipment (332)	0				0	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
Total Water Treatment Plant	0	0	0	0	0	
TRANSMISSION AND DISTRIBUTION PLANT						
Land and Land Rights (340)	0				0	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	0				0	24
Transmission and Distribution Mains (343)	1,402,129	50,041	908		1,451,262	25
Services (345)	341,682		1,549		340,133	26
Meters (346)	0				0	27

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT						
Hydrants (348)	157,258		2,393		154,865	28
Other Transmission and Distribution Plant (349)	0				0	29
Total Transmission and Distribution Plant	1,901,069	50,041	4,850	0	1,946,260	
GENERAL PLANT						
Land and Land Rights (389)	0				0	30
Structures and Improvements (390)	8,333				8,333	31
Office Furniture and Equipment (391)	0				0	32
Computer Equipment (391.1)	0				0	33
Transportation Equipment (392)	0	667			667	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	8,333	667	0	0	9,000	
Total utility plant in service directly assignable	1,909,402	50,708	4,850	0	1,955,260	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	1,909,402	50,708	4,850	0	1,955,260	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

--Plant Financed by Utility or Municipality--

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
SOURCE OF SUPPLY PLANT				
Structures and Improvements (311)	0	0.00%		1
Collecting and Impounding Reservoirs (312)	0	0.00%		2
Lake, River and Other Intakes (313)	0	0.00%		3
Wells and Springs (314)	189,405	2.90%	21,205	4
Supply Mains (316)	70,321	1.80%	3,735	5
Other Water Source Plant (317)	0	0.00%		6
Total Source of Supply Plant	259,726		24,940	
PUMPING PLANT				
Structures and Improvements (321)	139,226	3.20%	11,800	7
Other Power Production Equipment (323)	0	0.00%		8
Electric Pumping Equipment (325)	49,810	4.40%	10,605	9
Diesel Pumping Equipment (326)	0	0.00%		10
Other Pumping Equipment (328)	0	0.00%		11
Total Pumping Plant	189,036		22,405	
WATER TREATMENT PLANT				
Structures and Improvements (331)	0	0.00%		12
Sand or Other Media Filtration Equipment (332)	0	0.00%		13
Membrane Filtration Equipment (333)				14
Other Water Treatment Equipment (334)				15
Total Water Treatment Plant	0		0	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	0	0.00%		16
Distribution Reservoirs and Standpipes (342)	214,263	1.90%	10,038	17
Transmission and Distribution Mains (343)	515,784	1.30%	52,398	18
Services (345)	247,529	2.90%	22,006	19
Meters (346)	245,791	5.50%	17,759	20
Hydrants (348)	71,101	2.20%	9,228	21
Other Transmission and Distribution Plant (349)	0	0.00%		22
Total Transmission and Distribution Plant	1,294,468		111,429	
GENERAL PLANT				
Structures and Improvements (390)	81,868	2.90%	24,878	23
Office Furniture and Equipment (391)	28,672	5.80%	2,704	24
Computer Equipment (391.1)	91,990	26.70%	15,391	25
Transportation Equipment (392)	90,088	15.00%	14,513	26
Stores Equipment (393)	988	5.80%	110	27
Tools, Shop and Garage Equipment (394)	48,406	5.80%	4,858	28
Laboratory Equipment (395)	0	0.00%		29

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314					210,610	4
316					74,056	5
317					0	6
	0	0	0	0	284,666	
321					151,026	7
323					0	8
325					60,415	9
326					0	10
328					0	11
	0	0	0	0	211,441	
331					0	12
332					0	13
333					0	14
334					0	15
	0	0	0	0	0	
341					0	16
342					224,301	17
343	2,456	121	45		565,650	18
345	3,291	3,248			262,996	19
346	59				263,491	20
348	5,326	4,153	45		70,895	21
349					0	22
	11,132	7,522	90	0	1,387,333	
390					106,746	23
391					31,376	24
391.1					107,381	25
392	6,401		1,126	1,490	100,816	26
393					1,098	27
394					53,264	28
395					0	29

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

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
GENERAL PLANT				
Power Operated Equipment (396)	47,520	15.00%	5,789	30
Communication Equipment (397)	37,105	25.00%	0	31
SCADA Equipment (397.1)	71,471	25.00%	0	32
Miscellaneous Equipment (398)	0	0.00%		33
Total General Plant	498,108		68,243	
Total accum. prov. directly assignable	2,241,338		227,017	
 Common Utility Plant Allocated to Water Department	 0	 0.00%		 34
Total accum. prov. for depreciation	2,241,338		227,017	

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
396	23,281		12,463	(10,796)	31,695	30
397					37,105	31
397.1					71,471	32
398					0	33
	29,682	0	13,589	(9,306)	540,952	
	40,814	7,522	13,679	(9,306)	2,424,392	
					0	34
	40,814	7,522	13,679	(9,306)	2,424,392	

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

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

If Adjustments for any account are nonzero, please explain.

Account 396 - (\$10,796) adjustment represents gain on sale of front-end loader.

Account 392 - \$1,490 adjustment represents loss on sale of minivan.

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

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ACCUMULATED PROVISION FOR DEPRECIATION - WATER

--Plant Financed by Contributions--

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
SOURCE OF SUPPLY PLANT				
Structures and Improvements (311)	0	0.00%		1
Collecting and Impounding Reservoirs (312)	0	0.00%		2
Lake, River and Other Intakes (313)	0	0.00%		3
Wells and Springs (314)	0	0.00%		4
Supply Mains (316)	0	0.00%		5
Other Water Source Plant (317)	0	0.00%		6
Total Source of Supply Plant	0		0	
PUMPING PLANT				
Structures and Improvements (321)	0	0.00%		7
Other Power Production Equipment (323)	0	0.00%		8
Electric Pumping Equipment (325)	0	0.00%		9
Diesel Pumping Equipment (326)	0	0.00%		10
Other Pumping Equipment (328)	0	0.00%		11
Total Pumping Plant	0		0	
WATER TREATMENT PLANT				
Structures and Improvements (331)	0	0.00%		12
Sand or Other Media Filtration Equipment (332)	0	0.00%		13
Membrane Filtration Equipment (333)				14
Other Water Treatment Equipment (334)				15
Total Water Treatment Plant	0		0	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	0	0.00%		16
Distribution Reservoirs and Standpipes (342)	0	0.00%		17
Transmission and Distribution Mains (343)	143,262	1.30%	18,547	18
Services (345)	76,982	2.90%	9,886	19
Meters (346)	0	0.00%		20
Hydrants (348)	24,549	2.20%	3,433	21
Other Transmission and Distribution Plant (349)	0	0.00%		22
Total Transmission and Distribution Plant	244,793		31,866	
GENERAL PLANT				
Structures and Improvements (390)	121	2.90%	242	23
Office Furniture and Equipment (391)	0	0.00%		24
Computer Equipment (391.1)	0	0.00%		25
Transportation Equipment (392)	0	15.00%	29	26
Stores Equipment (393)	0	0.00%		27
Tools, Shop and Garage Equipment (394)	0	0.00%		28
Laboratory Equipment (395)	0	0.00%		29

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314					0	4
316					0	5
317					0	6
	0	0	0	0	0	
321					0	7
323					0	8
325					0	9
326					0	10
328					0	11
	0	0	0	0	0	
331					0	12
332					0	13
333					0	14
334					0	15
	0	0	0	0	0	
341					0	16
342					0	17
343	908				160,901	18
345	1,549	1,529			83,790	19
346					0	20
348	2,393	1,866			23,723	21
349					0	22
	4,850	3,395	0	0	268,414	
390				121	484	23
391					0	24
391.1					0	25
392					29	26
393					0	27
394					0	28
395					0	29

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

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
GENERAL PLANT				
Power Operated Equipment (396)	0	0.00%		30
Communication Equipment (397)	0	0.00%		31
SCADA Equipment (397.1)	0	0.00%		32
Miscellaneous Equipment (398)	0	0.00%		33
Total General Plant	121		271	
Total accum. prov. directly assignable	244,914		32,137	
Common Utility Plant Allocated to Water Department	0	0.00%		34
Total accum. prov. for depreciation	244,914		32,137	

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
396					0	30
397					0	31
397.1					0	32
398					0	33
	0	0	0	121	513	
	4,850	3,395	0	121	268,927	
					0	34
	4,850	3,395	0	121	268,927	

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

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

If Adjustments for any account are nonzero, please explain.

Miscellaneous adjustment to equal general ledger.

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

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SOURCES OF WATER SUPPLY - STATISTICS

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

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			23,900	23,900	1
February			26,530	26,530	2
March			27,310	27,310	3
April			25,030	25,030	4
May			27,101	27,101	5
June			29,248	29,248	6
July			29,335	29,335	7
August			31,357	31,357	8
September			29,553	29,553	9
October			26,596	26,596	10
November			26,952	26,952	11
December			28,439	28,439	12
Total annual pumpage	0	0	331,351	331,351	

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):	331,351	1
Less: Gallons (000's) used in the treatment process:		2
Subtotal: Gallons (000's) entering distribution system:	331,351	3
Less: Gallons (000's) sold:	184,598	4
Gallons (000's) entering distribution system but not sold:	146,753	5
Estimated Water Usage:		6
Gallons (000's) used to flush mains:	883	7
Gallons (000's) used for fire protection:	5,200	8
Gallons (000's) used to prevent freezing of distribution system:	4,419	9
Gallons (000's) used for other system uses:	1,599	10
Subtotal Estimated Usage:	12,101	11
Estimated Water Losses:		12
Gallons (000's) lost due to main leaks or breaks:	59,751	13
Gallons (000's) lost due to service leaks or breaks:	1,726	14
Gallons (000's) lost due to hydrant leaks, tank overflows and pressure reducing valves:	2,493	15
Gallons (000's) for unauthorized usage such as vandalism and theft:	0	16
Gallons (000's) not accounted for:	70,682	17
Subtotal of Estimated Losses:	134,652	18
Percentage of water entering distribution system sold:	56%	19
Percentage of unaccounted for water:	21%	20
If more than 15%, indicate causes:		21
Waupun Utilities informed Bruce Schmidt via a letter dated May 28, 2008, regarding our high water loss and the corrective actions that would be taken.		22
		23
		24
If more than 15%, state what action has been taken to reduce water loss:		25
Waupun Utilities informed Bruce Schmidt via a letter dated May 28, 2008, regarding our high water loss and the corrective actions that would be taken.		26
		27

OTHER STATISTICS

Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)	1,330	28
Date of maximum: 08/15/2008		29
Cause of maximum: High system use		30
		31
		32
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)	439	33
Date of minimum: 10/15/2008		34
Total KWH used by the utility (include pumping, treatment facilities and other utility operations):	954,634	35
If water is purchased:		36
Vendor Name:		37
Point of Delivery:		38
What percentage of purchased water is surface water?		39
Number of main breaks repaired this year:	15	40
Number of service breaks repaired this year:	7	41
Population served (estimate the number of individuals served):		42
Inside municipality?	10,800	43
Outside municipality?	100	44

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)	
AUTUMN AND HAWTHORNE	5	866	14	2,016,000	Yes	1
BACK OF PLANT	1	965	10	936,000	Yes	2
FRONT OF PLANT	2	611	12	936,000	Yes	3
SPRING AND AUTUMN	4	850	12	2,016,000	Yes	4
VLIET STREET	3	794	12	1,296,000	Yes	5

SOURCES OF WATER SUPPLY - SURFACE WATERS

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

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	HIGH LIFT PUMP 1	HIGH LIFT PUMP 2	HIGH LIFT PUMP 3	1
Location	INSIDE PLANT	INSIDE PLANT	INSIDE PLANT	2
Purpose	B	B	B	3
Destination	D	D	D	4
Pump Manufacturer	FLO SERVE	FLO SERVE	FLO SERVE	5
Year Installed	2007	2007	2007	6
Type	OTHER	OTHER	OTHER	7
Actual Capacity (gpm)	1,000	1,000	1,000	8
Pump Motor or Standby Engine Mfr	FLO SERV	FLO SERVE	FLO SERVE	9 10
Year Installed	2007	2007	2007	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	100	100	100	13
Footnotes				14

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	WELL 1	WELL 2	WELL 3	15
Location	BACK OF PLANT	FRONT OF PLANT	VLIET STREET	16
Purpose	P	P	P	17
Destination	T	T	T	18
Pump Manufacturer	GOULDS	FRANKLIN	LAYNE CHRISTENSEN	19
Year Installed	2003	2004	2004	20
Type	SUBMERSIBLE	SUBMERSIBLE	VERTICAL TURBINE	21
Actual Capacity (gpm)	650	650	900	22
Pump Motor or Standby Engine Mfr	N/A	N/A	GENERAL ELECTRIC	23 24
Year Installed	2003	2004	2004	25
Type	ELECTRIC	ELECTRIC	ELECTRIC	26
Horsepower	60	60	125	27
Footnotes				28

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	WELL 4	WELL 5		1
Location	WEST SPRING STREET	AUTUMN & HAWTHORNE		2
Purpose	P	P		3
Destination	T	T		4
Pump Manufacturer	LAYNE/CHRISTIANSEN	AMERICAN		5
Year Installed	2002	1999		6
Type	VERTICAL TURBINE	VERTICAL TURBINE		7
Actual Capacity (gpm)	1,375	1,475		8
Pump Motor or Standby Engine Mfr	GENERAL ELECTRIC	CUMMINS		10
Year Installed	2002	1999		11
Type	ELECTRIC	ELECTRIC		12
Horsepower	150	150		13
Footnotes				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				25
Type				26
Horsepower				27
Footnotes				28

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	CENTRAL TOWER	RESERVOIR - PLANT	WEST END TOWER	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	R	ET	3
Year constructed	1966	1941	1992	4
Primary material (earthen, steel, concrete, other)	STEEL	CONCRETE	STEEL	5
Elevation difference in feet (See Headnote 3.)	123	0	148	6
Total capacity in gallons (actual)	250,000	500,000	400,000	7
				8
WATER TREATMENT PLANT				9
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID		LIQUID	10
Points of application (wellhouse, central facilities, booster station, other)	CENTRAL FACILITIES		CENTRAL FACILITIES	11
Filters, type (gravity, pressure, other, none)	GRAVITY		GRAVITY	12
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	2.7000		2.7000	13
Is a corrosion control chemical used (yes, no)?	Y		Y	14
Is water fluoridated (yes, no)?	Y		Y	15
Footnotes				16

WATER MAINS

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

Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	Number of Feet				End of Year (h)	
			First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)		
M	D	1.000	2,760				2,760	1
M	D	1.500	240				240	2
M	D	3.000	382				382	3
M	D	4.000	28,317		1,529		26,788	4
M	D	6.000	94,332		391		93,941	5
P	D	6.000	1,742				1,742	6
M	D	8.000	85,514				85,514	7
P	D	8.000	8,453	1,915			10,368	8
M	D	10.000	33,537				33,537	9
P	D	10.000	9,346	510			9,856	10
M	D	12.000	15,250				15,250	11
P	D	12.000	600				600	12
Total Within Municipality			280,473	2,425	1,920	0	280,978	
Total Utility			280,473	2,425	1,920	0	280,978	

WATER MAINS

Water Mains (Page W-19)

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

1,915 feet of 8" water main were financed via utility earnings. 510 feet of 10" water main was contributed by Fond du Lac County.

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	1,087				1,087		1
M	0.750	1,163			1	1,162		2
M	1.000	1,143	33	32		1,144		3
M	1.250	25				25		4
M	1.500	35				35		5
M	2.000	68				68		6
M	3.000	2				2		7
M	4.000	7				7		8
M	6.000	16				16		9
M	8.000	14				14		10
M	10.000	1				1		11
Total Utility		3,561	33	33	0	3,561	0	

WATER SERVICES

Water Services (Page W-20)

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

There are no utility-owned services not in use at year end.

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.
6. Do not include station meters in the meter inventory used to complete these tables.

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	2,598		1		2,597	240	1
0.750	722				722	42	2
1.000	57				57	3	3
1.500	62				62	14	4
2.000	28	2			30	8	5
3.000	4				4	1	6
4.000	1				1	1	7
6.000	1				1	1	8
8.000	1				1	1	9
Total:	3,474	2	1	0	3,475	311	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	2,311	147	1	3	0	135	2,597	1
0.750	607	71	6	2	0	36	722	2
1.000	3	35	0	8	0	11	57	3
1.500	1	48	2	6	0	5	62	4
2.000	0	13	6	2	0	9	30	5
3.000	0	0	1	2	0	1	4	6
4.000	0	0	0	0	0	1	1	7
6.000	0	0	0	1	0	0	1	8
8.000	0	0	0	1	0	0	1	9
Total:	2,922	314	16	25	0	198	3,475	

METERS

Meters (Page W-21)

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

Waupun Utilities has consistently met this requirement in prior years. An employee assigned to this area missed a significant amount of work in 2008 and we plan to resume our normal testing procedures in 2009.

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.

We do not have any station meters.

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	417	11	10		418	2
Total Fire Hydrants	417	11	10	0	418	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

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

Number of hydrants operated during year:	225
Number of distribution system valves end of year:	669
Number of distribution valves operated during year:	341

ELECTRIC OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Electricity			
Sales of Electricity (440-448)	8,670,975	8,386,410	1
Total Sales of Electricity	8,670,975	8,386,410	
Other Operating Revenues			
Forfeited Discounts (450)	10,166	9,809	2
Miscellaneous Service Revenues (451)	8,764	8,398	3
Sales of Water and Water Power (453)	0	0	4
Rent from Electric Property (454)	56,873	54,064	5
Interdepartmental Rents (455)	0	0	6
Other Electric Revenues (456)	0	0	7
Total Other Operating Revenues	75,803	72,271	
Total Operating Revenues	8,746,778	8,458,681	
Operation and Maintenance Expenses			
Power Production Expenses (500-557)	6,921,236	6,592,737	8
Transmission Expenses (560-573)	0	0	9
Distribution Expenses (580-598)	269,981	268,736	10
Customer Accounts Expenses (901-905)	80,531	89,294	11
Customer Service and Information Expenses (906)	0		12
Sales Expenses (911-916)	1,458	(2,072)	13
Administrative and General Expenses (920-932)	339,869	326,147	14
Total Operation and Maintenance Expenses	7,613,075	7,274,842	
Other Expenses			
Depreciation Expense (403)	405,574	372,314	15
Amortization Expense (404-407)		0	16
Taxes (408)	239,860	217,392	17
Total Other Expenses	645,434	589,706	
Total Operating Expenses	8,258,509	7,864,548	
NET OPERATING INCOME	488,269	594,133	

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	10,166	1
Other (specify):		
NONE		2
Total Forfeited Discounts (450)	10,166	
Miscellaneous Service Revenues (451):		
CIVIL DEFENSE SIRENS, SERVICE RECONNECTIONS, SALES TAX REFUND	8,764	3
Total Miscellaneous Service Revenues (451)	8,764	
Sales of Water and Water Power (453):		
NONE		4
Total Sales of Water and Water Power (453)	0	
Rent from Electric Property (454):		
POLE ATTACHMENT REVENUE	48,473	5
LAND RENTAL FOR COMMUNICATIONS TOWER	8,400	6
Total Rent from Electric Property (454)	56,873	
Interdepartmental Rents (455):		
NONE		7
Total Interdepartmental Rents (455)	0	
Other Electric Revenues (456):		
NONE		8
Total Other Electric Revenues (456)	0	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

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

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
POWER PRODUCTION EXPENSES			
OTHER POWER GENERATION EXPENSES			
Maintenance of Miscellaneous Other Power Generating Plant (554)		0	33
Total Other Power Generation Expenses	0	0	
OTHER POWER SUPPLY EXPENSES			
Purchased Power (555)	6,921,236	6,592,737	34
System Control and Load Dispatching (556)		0	35
Other Expenses (557)		0	36
Total Other Power Supply Expenses	6,921,236	6,592,737	
Total Power Production Expenses	6,921,236	6,592,737	
TRANSMISSION EXPENSES			
Operation Supervision and Engineering (560)		0	37
Load Dispatching (561)		0	38
Station Expenses (562)		0	39
Overhead Line Expenses (563)		0	40
Underground Line Expenses (564)		0	41
Miscellaneous Transmission Expenses (566)		0	42
Rents (567)		0	43
Maintenance Supervision and Engineering (568)		0	44
Maintenance of Structures (569)		0	45
Maintenance of Station Equipment (570)		0	46
Maintenance of Overhead Lines (571)		0	47
Maintenance of Underground Lines (572)		0	48
Maintenance of Miscellaneous Transmission Plant (573)		0	49
Total Transmission Expenses	0	0	
DISTRIBUTION EXPENSES			
Operation Supervision and Engineering (580)	34,088	31,804	50
Load Dispatching (581)		0	51
Station Expenses (582)	13,734	6,754	52
Overhead Line Expenses (583)	58,329	78,905	53
Underground Line Expenses (584)	29,478	60,275	54
Street Lighting and Signal System Expenses (585)	28,470	19,106	55
Meter Expenses (586)	16,864	19,053	56
Customer Installations Expenses (587)	2,391	1,222	57
Miscellaneous Distribution Expenses (588)		0	58
Rents (589)		0	59
Maintenance Supervision and Engineering (590)		0	60
Maintenance of Structures (591)		0	61
Maintenance of Station Equipment (592)	2,457	2,995	62
Maintenance of Overhead Lines (593)	76,387	19,625	63

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
DISTRIBUTION EXPENSES			
Maintenance of Underground Lines (594)	4,066	23,726	64
Maintenance of Line Transformers (595)	2,344	395	65
Maintenance of Street Lighting and Signal Systems (596)	843	4,876	66
Maintenance of Meters (597)	530	0	67
Maintenance of Miscellaneous Distribution Plant (598)		0	68
Total Distribution Expenses	269,981	268,736	
CUSTOMER ACCOUNTS EXPENSES			
Supervision (901)	22,772	19,719	69
Meter Reading Expenses (902)	15,370	13,956	70
Customer Records and Collection Expenses (903)	55,294	55,196	71
Uncollectible Accounts (904)	(12,905)	423	72
Miscellaneous Customer Accounts Expenses (905)		0	73
Customer Service and Information Expenses (906)			74
Total Customer Accounts Expenses	80,531	89,294	
SALES EXPENSES			
Supervision (911)		0	75
Demonstrating and Selling Expenses (912)		0	76
Advertising Expenses (913)	1,458	(2,072)	77
Miscellaneous Sales Expenses (916)		0	78
Total Sales Expenses	1,458	(2,072)	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	12,049	13,014	79
Office Supplies and Expenses (921)	70,309	69,020	80
Administrative Expenses Transferred -- Credit (922)		0	81
Outside Services Employed (923)	35,199	17,570	82
Property Insurance (924)	8,371	8,447	83
Injuries and Damages (925)	13,884	17,198	84
Employee Pensions and Benefits (926)	185,118	189,371	85
Regulatory Commission Expenses (928)	0	132	86
Duplicate Charges -- Credit (929)		0	87
Miscellaneous General Expenses (930)	685	770	88
Rents (931)		0	89
Maintenance of General Plant (932)	14,254	10,625	90
Total Administrative and General Expenses	339,869	326,147	
Total Operation and Maintenance Expenses	7,613,075	7,274,842	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Electric Operation & Maintenance Expenses (Page E-03)

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

Account 594 - Decrease because of two significant URD faults in 2007

Account 593 - Increase due to normal tree trimming in 2008. We performed extensive tree trimming in 2006 due to expected voltage conversion work in 2007.

Account 584 - Decrease due to PSC accounting treatment for transformers installed in 2007 for voltage conversion project.

Account 583 - Decrease due to PSC accounting treatment for transformers installed in 2007 for voltage conversion project.

Account 923 - Increase due to arc flash hazard study.

Account 904 - Decrease due to Federal Mogul bankruptcy settlement.

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		198,614	174,548	1
Social Security		31,382	29,993	2
Wisconsin Gross Receipts Tax		2,090	2,755	3
PSC Remainder Assessment		7,774	10,096	4
Other (specify): NONE			0	5
Total tax expense		239,860	217,392	

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			Dodge	Fond du Lac			1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.183229	0.190565			3
County tax rate	mills		5.348124	5.456666			4
Local tax rate	mills		6.229120	6.478398			5
School tax rate	mills		9.266530	9.637535			6
Voc. school tax rate	mills		1.449766	1.507810			7
Other tax rate - Local	mills		0.000000	0.000000			8
Other tax rate - Non-Local	mills		0.000000	0.000000			9
Total tax rate	mills		22.476769	23.270974			10
Less: state credit	mills		1.606029	1.535544			11
Net tax rate	mills		20.870740	21.735430			12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		6.229120	6.478398			14
Combined School Tax Rate	mills		10.716296	11.145345			15
Other Tax Rate - Local	mills		0.000000	0.000000			16
Total Local & School Tax	mills		16.945416	17.623743			17
Total Tax Rate	mills		22.476769	23.270974			18
Ratio of Local and School Tax to Total	dec.		0.753908	0.757327			19
Total tax net of state credit	mills		20.870740	21.735430			20
Net Local and School Tax Rate	mills		15.734618	16.460834			21
Utility Plant, Jan. 1	\$	13,358,191	6,679,095	6,679,096			22
Materials & Supplies	\$	221,577	110,789	110,788			23
Subtotal	\$	13,579,768	6,789,884	6,789,884			24
Less: Plant Outside Limits	\$	166,748	83,374	83,374			25
Taxable Assets	\$	13,413,020	6,706,510	6,706,510			26
Assessment Ratio	dec.		0.925740	0.914230			27
Assessed Value	\$	12,339,777	6,208,485	6,131,293			28
Net Local & School Rate	mills		15.734618	16.460834			29
Tax Equiv. Computed for Current Year	\$	198,614	97,688	100,926			30
Tax Equivalent per 1994 PSC Report	\$	93,571					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32 33
Tax equiv. for current year (see note 5)	\$	198,614					34
Footnotes							35

ELECTRIC UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

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

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

ELECTRIC UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION PLANT						
Poles and Fixtures (355)	0				0	29
Overhead Conductors and Devices (356)	0				0	30
Underground Conduit (357)	0				0	31
Underground Conductors and Devices (358)	0				0	32
Roads and Trails (359)	0				0	33
Total Transmission Plant	0	0	0	0	0	
DISTRIBUTION PLANT						
Land and Land Rights (360)	6,768				6,768	34
Structures and Improvements (361)	126,996	12,555	2,594		136,957	35
Station Equipment (362)	2,876,344	72,942	62,487		2,886,799	36
Storage Battery Equipment (363)	0				0	37
Poles, Towers and Fixtures (364)	1,309,195	72,982	8,804		1,373,373	38
Overhead Conductors and Devices (365)	1,894,541	46,268	15,410		1,925,399	39
Underground Conduit (366)	0				0	40
Underground Conductors and Devices (367)	1,249,380	78,071	6,692		1,320,759	41
Line Transformers (368)	1,324,487	54,445	214,915		1,164,017	42
Services (369)	624,524	42,984	5,157		662,351	43
Meters (370)	293,340	8,970	3,395		298,915	44
Installations on Customers' Premises (371)	9,301		86		9,215	45
Leased Property on Customers' Premises (372)	0				0	46
Street Lighting and Signal Systems (373)	454,318	11,418	6,704		459,032	47
Total Distribution Plant	10,169,194	400,635	326,244	0	10,243,585	
GENERAL PLANT						
Land and Land Rights (389)	53,267				53,267	48
Structures and Improvements (390)	1,110,549	31,695			1,142,244	49
Office Furniture and Equipment (391)	56,927				56,927	50
Computer Equipment (391.1)	135,566	9,526			145,092	51
Transportation Equipment (392)	610,121	185,786	167,829		628,078	52
Stores Equipment (393)	3,947				3,947	53
Tools, Shop and Garage Equipment (394)	90,641				90,641	54
Laboratory Equipment (395)	35,785				35,785	55
Power Operated Equipment (396)	141,698		23,281		118,417	56
Communication Equipment (397)	20,301				20,301	57
SCADA Equipment (397.1)					0	58
Miscellaneous Equipment (398)	1,320	21,408			22,728	59

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
GENERAL PLANT						
Other Tangible Property (399)	0				0	60
Total General Plant	2,260,122	248,415	191,110	0	2,317,427	
Total utility plant in service directly assignable	12,429,316	649,050	517,354	0	12,561,012	
Common Utility Plant Allocated to Electric Department (300)	0				0	61
Total utility plant in service	12,429,316	649,050	517,354	0	12,561,012	

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

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

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

Account 392 - Purchased a 2008 Toyota Prius and a 2008 International D466 Terex Line Truck.

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

Account 368 - Retired over 300 transformers due to voltage conversion in 2007.

Account 392 - Retired a 2000 Plymouth Minivan, a 1999 Ford F450 40 foot aerial bucket truck,
and a 1991 Ford F800 Altec line truck.

ELECTRIC UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

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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--

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
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)	146,534	8,875	1,201		154,208	38
Overhead Conductors and Devices (365)	167,094	8,500	1,905		173,689	39
Underground Conduit (366)	0				0	40
Underground Conductors and Devices (367)	381,218	15,033	2,231		394,020	41
Line Transformers (368)	0				0	42
Services (369)	114,464	5,534	982		119,016	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)	104,488		1,573		102,915	47
Total Distribution Plant	913,798	37,942	7,892	0	943,848	
GENERAL PLANT						
Land and Land Rights (389)	0				0	48
Structures and Improvements (390)	8,334				8,334	49
Office Furniture and Equipment (391)	0				0	50
Computer Equipment (391.1)	0				0	51
Transportation Equipment (392)	0	667			667	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)	6,365				6,365	57
SCADA Equipment (397.1)	0				0	58
Miscellaneous Equipment (398)	0				0	59

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

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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	14,699	667	0	0	15,366	
Total utility plant in service directly assignable	928,497	38,609	7,892	0	959,214	
Common Utility Plant Allocated to Electric Department (300)	0				0	61
Total utility plant in service	928,497	38,609	7,892	0	959,214	

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC

--Plant Financed by Utility or Municipality--

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
STEAM PRODUCTION PLANT				
Structures and Improvements (311)	0	0.00%		1
Boiler Plant Equipment (312)	0	0.00%		2
Engines and Engine Driven Generators (313)	0	0.00%		3
Turbogenerator Units (314)	0	0.00%		4
Accessory Electric Equipment (315)	0	0.00%		5
Miscellaneous Power Plant Equipment (316)	0	0.00%		6
Total Steam Production Plant	0		0	
HYDRAULIC PRODUCTION PLANT				
Structures and Improvements (331)	0	0.00%		7
Reservoirs, Dams and Waterways (332)	0	0.00%		8
Water Wheels, Turbines and Generators (333)	0	0.00%		9
Accessory Electric Equipment (334)	0	0.00%		10
Miscellaneous Power Plant Equipment (335)	0	0.00%		11
Roads, Railroads and Bridges (336)	0	0.00%		12
Total Hydraulic Production Plant	0		0	
OTHER PRODUCTION PLANT				
Structures and Improvements (341)	0	0.00%		13
Fuel Holders, Producers and Accessories (342)	0	0.00%		14
Prime Movers (343)	0	0.00%		15
Generators (344)	0	0.00%		16
Accessory Electric Equipment (345)	0	0.00%		17
Miscellaneous Power Plant Equipment (346)	0	0.00%		18
Total Other Production Plant	0		0	
TRANSMISSION PLANT				
Structures and Improvements (352)	0	0.00%		19
Station Equipment (353)	0	0.00%		20
Towers and Fixtures (354)	0	0.00%		21
Poles and Fixtures (355)	0	0.00%		22
Overhead Conductors and Devices (356)	0	0.00%		23
Underground Conduit (357)	0	0.00%		24
Underground Conductors and Devices (358)	0	0.00%		25
Roads and Trails (359)	0	0.00%		26
Total Transmission Plant	0		0	
DISTRIBUTION PLANT				
Structures and Improvements (361)	88,702	2.90%	3,268	27
Station Equipment (362)	600,757	3.10%	89,329	28
Storage Battery Equipment (363)	0	0.00%		29

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314					0	4
315					0	5
316					0	6
	0	0	0	0	0	
331					0	7
332					0	8
333					0	9
334					0	10
335					0	11
336					0	12
	0	0	0	0	0	
341					0	13
342					0	14
343					0	15
344					0	16
345					0	17
346					0	18
	0	0	0	0	0	
352					0	19
353					0	20
354					0	21
355					0	22
356					0	23
357					0	24
358					0	25
359					0	26
	0	0	0	0	0	
361	2,594				89,376	27
362	62,487		58,352		685,951	28
363					0	29

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC

--Plant Financed by Utility or Municipality--

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
DISTRIBUTION PLANT				
Poles, Towers and Fixtures (364)	489,070	3.90%	52,310	30
Overhead Conductors and Devices (365)	465,779	3.20%	61,119	31
Underground Conduit (366)	0	0.00%		32
Underground Conductors and Devices (367)	407,952	3.30%	42,407	33
Line Transformers (368)	302,426	3.20%	39,816	34
Services (369)	378,245	4.40%	28,311	35
Meters (370)	115,735	3.60%	9,679	36
Installations on Customers' Premises (371)	1,019	5.50%	509	37
Leased Property on Customers' Premises (372)	0	0.00%		38
Street Lighting and Signal Systems (373)	111,658	4.10%	18,724	39
Total Distribution Plant	2,961,343		345,472	
GENERAL PLANT				
Structures and Improvements (390)	267,655	2.90%	32,666	40
Office Furniture and Equipment (391)	39,533	5.40%	3,089	41
Computer Equipment (391.1)	116,181	14.30%	15,096	42
Transportation Equipment (392)	209,011	15.00%	48,871	43
Stores Equipment (393)	2,382	4.00%	229	44
Tools, Shop and Garage Equipment (394)	57,417	5.00%	5,387	45
Laboratory Equipment (395)	24,941	5.00%	2,075	46
Power Operated Equipment (396)	122,677	15.00%	4,977	47
Communication Equipment (397)	18,498	6.70%	318	48
SCADA Equipment (397.1)				49
Miscellaneous Equipment (398)	1,320	5.00%	1,242	50
Total General Plant	859,615		113,950	
Total accum. prov. directly assignable	3,820,958		459,422	
Common Utility Plant Allocated to Electric Department	0	0.00%		51
Total accum. prov. for depreciation	3,820,958		459,422	
GENERAL PLANT				
Other Tangible Property (399)	0	5.00%		52
Total General Plant	0		0	
Total accum. prov. directly assignable	3,820,958		459,422	

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
364	8,804	3,232			529,344	30
365	15,410	5,123	2,014		508,379	31
366					0	32
367	6,692	2,225			441,442	33
368	214,915		138,803		266,130	34
369	5,157	1,714			399,685	35
370	3,395	1,129			120,890	36
371	86	29			1,413	37
372					0	38
373	6,704	2,229			121,449	39
	326,244	15,681	199,169	0	3,164,059	
390					300,321	40
391					42,622	41
391.1					131,277	42
392	167,829		29,194	15,605	134,852	43
393					2,611	44
394					62,804	45
395					27,016	46
396	23,281		12,463	(10,796)	106,040	47
397					18,816	48
397.1					0	49
398					2,562	50
	191,110	0	41,657	4,809	828,921	
	517,354	15,681	240,826	4,809	3,992,980	
					0	51
	517,354	15,681	240,826	4,809	3,992,980	
399					0	52
	0	0	0	0	0	
	517,354	15,681	240,826	4,809	3,992,980	

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

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

If Adjustments for any account are nonzero, please explain.

Account 392 - Adjustment of \$15,605 represents loss on sale of minivan, 40 foot aerial, and line truck

Account 396 - Adjustment of (\$10,796) represents gain on sale of front end loader.

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

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ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC

--Plant Financed by Contributions--

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

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

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

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

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC

--Plant Financed by Contributions--

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
DISTRIBUTION PLANT				
Poles, Towers and Fixtures (364)	78,755	3.90%	5,864	30
Overhead Conductors and Devices (365)	73,253	3.20%	5,453	31
Underground Conduit (366)	0	0.00%		32
Underground Conductors and Devices (367)	88,484	3.30%	12,791	33
Line Transformers (368)	0	0.00%		34
Services (369)	63,521	4.40%	5,137	35
Meters (370)	0	0.00%		36
Installations on Customers' Premises (371)	0	0.00%		37
Leased Property on Customers' Premises (372)	0	0.00%		38
Street Lighting and Signal Systems (373)	33,509	4.10%	4,252	39
Total Distribution Plant	337,522		33,497	
GENERAL PLANT				
Structures and Improvements (390)	121	2.90%	242	40
Office Furniture and Equipment (391)	0	0.00%		41
Computer Equipment (391.1)	0	0.00%		42
Transportation Equipment (392)	0	15.00%	29	43
Stores Equipment (393)	0	0.00%		44
Tools, Shop and Garage Equipment (394)	0	0.00%		45
Laboratory Equipment (395)	0	0.00%		46
Power Operated Equipment (396)	0	0.00%		47
Communication Equipment (397)	955	6.70%	955	48
SCADA Equipment (397.1)				49
Miscellaneous Equipment (398)	0	0.00%		50
Total General Plant	1,076		1,226	
Total accum. prov. directly assignable	338,598		34,723	
Common Utility Plant Allocated to Electric Department	0	0.00%		51
Total accum. prov. for depreciation	338,598		34,723	
GENERAL PLANT				
Other Tangible Property (399)	0	0.00%		52
Total General Plant	0		0	
Total accum. prov. directly assignable	338,598		34,723	

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
364	1,201	399			83,019	30
365	1,905	633	249		76,417	31
366					0	32
367	2,231	742			98,302	33
368					0	34
369	982	327			67,349	35
370					0	36
371					0	37
372					0	38
373	1,573	523			35,665	39
	7,892	2,624	249	0	360,752	
390					363	40
391					0	41
391.1					0	42
392					29	43
393					0	44
394					0	45
395					0	46
396					0	47
397					1,910	48
397.1					0	49
398					0	50
	0	0	0	0	2,302	
	7,892	2,624	249	0	363,054	
					0	51
	7,892	2,624	249	0	363,054	
399					0	52
	0	0	0	0	0	
	7,892	2,624	249	0	363,054	

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)	1,168	0	0		1,168		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)	69	0	0		69		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)	10	0	0		10		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	0				0		17
69 kV	0				0		18
115 kV	0				0		19
138 kV	0				0		20
Other:							
NONE	0				0		21
Underground Lines							
34.5 kV	0				0		22
69 kV	0				0		23
115 kV	0				0		24
138 kV	0				0		25
Other:							
NONE	0				0		26

RURAL LINE CUSTOMERS

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

Particulars (a)	Amount (b)	
Customers added on rural lines during year:		1
Farm Customers		2
Nonfarm Customers		3
Total	0	4
Customers on rural lines at end of year:		5
Rural Customers (served at rural rates):		6
Farm		7
Nonfarm		8
Total	0	9
Customers served at other than rural rates:		10
Farm		11
Nonfarm	95	12
Total	95	13
Total customers on rural lines at end of year	95	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	16,925	Thursday	01/03/2008	18:00	9,586	1
February	02	16,043	Monday	02/11/2008	12:00	8,890	2
March	03	15,852	Monday	03/03/2008	10:00	8,863	3
April	04	14,836	Friday	04/25/2008	11:00	8,166	4
May	05	14,798	Wednesday	05/07/2008	10:00	8,224	5
June	06	18,994	Thursday	06/26/2008	13:00	9,259	6
July	07	20,177	Wednesday	07/16/2008	14:00	10,063	7
August	08	19,222	Tuesday	08/05/2008	16:00	9,626	8
September	09	19,542	Tuesday	09/02/2008	17:00	8,831	9
October	10	15,650	Monday	10/13/2008	12:00	8,577	10
November	11	15,044	Thursday	11/20/2008	18:00	8,143	11
December	12	16,336	Monday	12/15/2008	18:00	8,907	12
Total		203,419				107,135	

System Name WISCONSIN PUBLIC POWER INC

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

Type of Reading	Supplier
60 minutes integrated	WISCONSIN PUBLIC POWER INC

ELECTRIC ENERGY ACCOUNT

Particulars (a)	kWh (000's) (b)	
Source of Energy		
Generation (excluding Station Use):		
Fossil Steam		1
Nuclear Steam		2
Hydraulic		3
Internal Combustion Turbine		4
Internal Combustion Reciprocating		5
Non-Conventional (wind, photovoltaic, etc.)		6
Total Generation	0	7
Purchases	107,135	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	107,135	15
Disposition of Energy		
Sales to Ultimate Consumers (including interdepartmental sales)	103,555	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	103,555	24
Energy Losses:		
Transmission Losses (if applicable)		26
Distribution Losses	3,580	27
Total Energy Losses	3,580	28
Loss Percentage (% Total Energy Losses of Total Source of Energy)	3.3416%	29
Total Disposition of Energy	107,135	30

SALES OF ELECTRICITY BY RATE SCHEDULE

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

Type of Sales/Rate Class Title (a)	Rate Schedule (b)	Avg. No. of Customers (c)	kWh (000 Omitted) (d)	(e)	(f)
Residential Sales					
RESIDENTIAL SALES	RG-1	3,682	31,176		1
Total Sales for Residential Sales		3,682	31,176		
Commercial & Industrial					
LARGE POWER	CP-1	56	12,442		2
LARGE POWER - TOD	CP-2	10	16,787		3
INDUSTRIAL POWER - TOD	CP-3	2	31,915		4
GENERAL SERVICE	GS-1	458	10,680		5
Total Sales for Commercial & Industrial		526	71,824		
Public Street & Highway Lighting					
STREET LIGHTING	MS-1	1	517		6
SECURITY LIGHTING	MS-2	1	38		7
Total Sales for Public Street & Highway Lighting		2	555		
Sales for Resale					
NONE					8
Total Sales for Sales for Resale		0	0		
TOTAL SALES FOR ELECTRICITY		4,210	103,555		

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)	
0	0	2,623,982	383,943	3,007,925	1
0	0	2,623,982	383,943	3,007,925	
41,326	51,075	914,680	152,666	1,067,346	2
44,851	54,840	1,108,846	206,877	1,315,723	3
61,622	71,811	1,761,558	395,922	2,157,480	4
0	0	848,624	131,382	980,006	5
147,799	177,726	4,633,708	886,847	5,520,555	
0	0	116,692	17,437	134,129	6
0	0	7,278	1,088	8,366	7
0	0	123,970	18,525	142,495	
				0	8
0	0	0	0	0	
147,799	177,726	7,381,660	1,289,315	8,670,975	

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		WPPI		1
Point of Delivery	Behind wastewater pl		WP&L Sub Station		2
Type of Power Purchased (firm, dump, etc.)	firm		Firm		3
Voltage at Which Delivered	69,000		69,000		4
Point of Metering	Behind wastewater pl		WP&L Sub		5
Total of 12 Monthly Maximum Demands -- kW	1		203,419		6
Average load factor	0.0000%		72.1468%		7
Total Cost of Purchased Power	1		6,921,235		8
Average cost per kWh	0.0000		0.0646		9
On-Peak Hours (if applicable)	7:00 - 21:00		7:00-21:00		10
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	11
January	0	0	4,674	4,912	12
February	0	0	4,360	4,530	13
March	0	0	4,103	4,760	14
April	0	0	4,126	4,041	15
May	0	0	3,887	4,337	16
June	0	0	4,436	4,822	17
July	0	0	4,964	5,098	18
August	0	0	4,528	5,098	19
September	0	0	4,274	4,557	20
October	0	0	4,355	4,224	21
November	0	0	3,589	4,554	22
December	0	0	4,275	4,631	23
Total kWh (000)	0	0	51,571	55,564	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)	1
Name of Plant		1
Unit Identification		2
Type of Generation		3
kWh Net Generation (000)	0	4
Is Generation Metered or Estimated?		5
Is Exciter & Station Use Metered or Estimated?		6
60-Minute Maximum Demand--kW (est. if not meas.)	0	7
Date and Hour of Such Maximum Demand		8
Load Factor		9
Maximum Net Generation in Any One Day	0	10
Date of Such Maximum		11
Number of Hours Generators Operated		12
Maximum Continuous or Dependable Capacity--kW	0	13
Is Plant Owned or Leased?		14
Total Production Expenses	0	15
Cost per kWh of Net Generation (\$)		16
Monthly Net Generation --- kWh (000):		17
January	0	17
February	0	18
March	0	19
April	0	20
May	0	21
June	0	22
July	0	23
August	0	24
September	0	25
October	0	26
November	0	27
December	0	28
Total kWh (000)	0	29
Gas Consumed--Therms	0	30
Average Cost per Therm Burned (\$)		31
Fuel Oil Consumed Barrels (42 gal.)	0	32
Average Cost per Barrel of Oil Burned (\$)		33
Specific Gravity		34
Average BTU per Gallon		35
Lubricating Oil Consumed--Gallons	0	36
Average Cost per Gallon (\$)		37
kWh Net Generation per Gallon of Fuel Oil		38
kWh Net Generation per Gallon of Lubr. Oil		39
Does plant produce steam for heating or other purposes in addition to elec. generation?		40
Coal consumed--tons (2,000 lbs.)	0	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)					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	0						
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>	<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)	1
none	0						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				Rated HP Each Unit (h)
				Unit No. (e)	Year Installed (f)	RPM (g)	Rated HP Each Unit (h)	
none	0	a	0	0				1
							Total	<u>0</u>

HYDRAULIC GENERATING PLANTS (cont.)

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

1

SUBSTATION EQUIPMENT

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

Particulars (a)	Utility Designation					1
	(b)	(c)	(d)	(e)	(f)	
Name of Substation	Federal	Main	Prison	South	West	1
Voltage--High Side	69,000	69,000	69,000	69,000	69,000	2
Voltage--Low Side	4,160	4,160	4,160	4,160	4,160	3
Num. Main Transformers in Operation	1	2	1	1	1	4
Total Capacity of Transformers in kVA	5,000	10,000	5,000	5,000	5,000	5
Number of Spare Transformers on Hand	0	1	0	0	0	6
15-Minute Maximum Demand in kW						7
Dt and Hr of Such Maximum Demand						8
Kwh Output						9
Footnotes						10

SUBSTATION EQUIPMENT (continued)

Particulars (g)	Utility Designation					11
	(h)	(i)	(j)	(k)	(l)	
Name of Substation						12
Voltage--High Side						13
Voltage--Low Side						14
Num. of Main Transformers in Operation						15
Total Capacity of Transformers in kVA						16
Number of Spare Transformers on Hand						17
15-Minute Maximum Demand in kW						18
Dt and Hr of Such Maximum Demand						19
Kwh Output						20
Footnotes						21

SUBSTATION EQUIPMENT (continued)

Particulars (m)	Utility Designation					22
	(n)	(o)	(p)	(q)	(r)	
Name of Substation						23
Voltage--High Side						24
Voltage--Low Side						25
Num. of Main Transformers in Operation						26
Capacity of Transformers in kVA						27
Number of Spare Transformers on Hand						28
15-Minute Maximum Demand in kW						29
Dt and Hr of Such Maximum Demand						30
Kwh Output						31
Footnotes						32

ELECTRIC DISTRIBUTION METERS & LINE TRANSFORMERS

Particulars (a)	Number of Watt-Hour Meters (b)	Line Transformers		13
		Number (c)	Total Cap. (kVA) (d)	
Number first of year	4,356	1,147	72,433	1
Acquired during year	38	11	625	2
Total	4,394	1,158	73,058	3
Retired during year	43	322	15,854	4
Sales, transfers or adjustments increase (decrease)				5
Number end of year	4,351	836	57,204	6
Number end of year accounted for as follows:				7
In customers' use	4,183	725	48,745	8
In utility's use				9
Locked meters on customers' premises				10
In stock	168	111	8,459	12
Total end of year	4,351	836	57,204	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				
Incandescent	300	1	1,260	1
Mercury Vapor	175	24	19,584	2
Sodium Vapor	100	402	192,960	3
Sodium Vapor	150	1	720	4
Total		428	214,524	
Ornamental				
Mercury Vapor	150	1	700	5
Mercury Vapor	175	3	2,448	6
Sodium Vapor	100	52	24,960	7
Sodium Vapor	150	151	108,720	8
Sodium Vapor	250	135	153,900	9
Total		342	290,728	
Other				
NONE		0		10
Total		0	0	