



3013 (02-02-05)

ANNUAL REPORT

OF

Name: KAUKAUNA UTILITIESPrincipal Office: 777 ISLAND STREET
P.O. BOX 1777
KAUKAUNA, WI 54130For the Year Ended: DECEMBER 31, 2007**WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN**P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

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

SIGNATURE PAGE

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

KAUKAUNA UTILITIES, certify that I
(Utility Name)

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

(Signature of person responsible for accounts) 03/25/2008
(Date)

MANAGER OF FINANCE & ADMINISTRATION
(Title)

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: KAUKAUNA UTILITIES

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

When was utility organized? 1/1/1912

Report any change in name:

Effective Date:

Utility Web Site: kaukaunautilities.com

Utility employee in charge of correspondence concerning this report:

Name: MR. MICHAEL J KAWULA CPA

Title: MANAGER OF FINANCE & ADMINISTRATION

Office Address:

777 ISLAND STREET
KAUKAUNA, WI 54130

Telephone: (920) 766 - 5721 EXT 239

Fax Number: (920) 766 - 7698

E-mail Address: mkawula@wppisys.org

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

Name: MR. LEE P MEYERHOFER

Title: PRESIDENT

Office Address:

903 SHAMROCK COURT
KAUKAUNA, WI 54130

Telephone: (920) 766 - 0195

Fax Number:

E-mail Address: lmeyerhofer@atcllc.com

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

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

Name: MR. THOMAS L KARMAN

Title: SHAREHOLDER

Office Address: SCHENCK & ASSOCIATES

2000 RIVERSIDE DRIVE
GREEN BAY, WI 54305-3819

Telephone: (920) 455 - 4111

Fax Number: (920) 436 - 7808

E-mail Address: Tom.Karman@schencksolutions.com

Date of most recent audit report: 3/19/2008

Period covered by most recent audit: DECEMBER 31, 2007

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: MR JEFFREY W. FELDT

Title: GENERAL MANAGER

Office Address:

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

Telephone: (920) 766 - 5721 EXT 218

Fax Number: (920) 766 - 7698

E-mail Address: jfeldt@wppisys.org

Name of utility commission/committee: KAUKAUNA UTILITIES COMMISSION

Names of members of utility commission/committee:

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

Is sewer service rendered by the utility? NO

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

Date of Ordinance:

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

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

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

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

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	53,004,945	46,995,346	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	45,568,429	39,907,928	2
Depreciation Expense (403)	2,144,960	1,974,475	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	2,055,004	1,913,612	5
Total Operating Expenses	49,768,393	43,796,015	
Net Operating Income	3,236,552	3,199,331	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	3,236,552	3,199,331	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	43,671	11	7
Income from Nonutility Operations (417)	(7,062)	(785,831)	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	692,807	642,618	10
Miscellaneous Nonoperating Income (421)	1,268,864	421,595	11
Total Other Income	1,998,280	278,393	
Total Income	5,234,832	3,477,724	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(117,066)	(117,066)	12
Other Income Deductions (426)	386,782	366,828	13
Total Miscellaneous Income Deductions	269,716	249,762	
Income Before Interest Charges	4,965,116	3,227,962	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	1,080,081	931,439	14
Amortization of Debt Discount and Expense (428)	92,094	91,542	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
Total Interest Charges	1,172,175	1,022,981	
Net Income	3,792,941	2,204,981	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	44,369,303	42,288,655	20
Balance Transferred from Income (433)	3,792,941	2,204,981	21
Miscellaneous Credits to Surplus (434)	0	25,667	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	150,000	150,000	25
Total Unappropriated Earned Surplus End of Year (216)	48,012,244	44,369,303	

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
UTILITY OPERATING INCOME				
Operating Revenues (400):				
Derived	53,004,945	██████████	53,004,945	1
Total (Acct. 400):	53,004,945	0	53,004,945	
Operation and Maintenance Expense (401-402):				
Derived	45,568,429	██████████	45,568,429	2
Total (Acct. 401-402):	45,568,429	0	45,568,429	
Depreciation Expense (403):				
Derived	2,144,960	██████████	2,144,960	3
Total (Acct. 403):	2,144,960	0	2,144,960	
Amortization Expense (404-407):				
Derived	0	██████████	0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	2,055,004	██████████	2,055,004	5
Total (Acct. 408):	2,055,004	0	2,055,004	
Revenues from Utility Plant Leased to Others (412):				
NONE	0	██████████	0	6
Total (Acct. 412):	0	0	0	
Expenses of Utility Plant Leased to Others (413):				
NONE	0	██████████	0	7
Total (Acct. 413):	0	0	0	
TOTAL UTILITY OPERATING INCOME:	3,236,552	0	3,236,552	
OTHER INCOME				
Income from Merchandising, Jobbing and Contract Work (415-416):				
Derived	43,671	██████████	43,671	8
Total (Acct. 415-416):	43,671	0	43,671	
Income from Nonutility Operations (417):				
JOHN STREET NET EXPENSES	(7,062)	██████████	(7,062)	9
Total (Acct. 417):	(7,062)	0	(7,062)	
Nonoperating Rental Income (418):				
NONE	0	██████████	0	10
Total (Acct. 418):	0	0	0	

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
OTHER INCOME			
Interest and Dividend Income (419):			
INTEREST ON INVESTMENTS	692,807	0	692,807 11
Total (Acct. 419):	692,807	0	692,807
Miscellaneous Nonoperating Income (421):			
Contributed Plant - Water	██████████	648,683	648,683 12
Contributed Plant - Electric	██████████	620,181	620,181 13
NONE	0	0	0 14
Total (Acct. 421):	0	1,268,864	1,268,864
TOTAL OTHER INCOME:	729,416	1,268,864	1,998,280

MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425):			
Regulatory Liability (253) Amortization	(117,066)	██████████	(117,066) 15
NONE	0	0	0 16
Total (Acct. 425):	(117,066)	0	(117,066)
Other Income Deductions (426):			
Depreciation Expense on Contributed Plant - Water	██████████	116,898	116,898 17
Depreciation Expense on Contributed Plant - Electric	██████████	264,709	264,709 18
MEUW ASSESSMENTS	5,175	0	5,175 19
Total (Acct. 426):	5,175	381,607	386,782
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(111,891)	381,607	269,716

INTEREST CHARGES			
Interest on Long-Term Debt (427):			
Derived	1,080,081	██████████	1,080,081 20
Total (Acct. 427):	1,080,081	0	1,080,081
Amortization of Debt Discount and Expense (428):			
ELECTRIC AND WATER BONDS	92,094	██████████	92,094 21
Total (Acct. 428):	92,094	0	92,094
Amortization of Premium on Debt--Cr. (429):			
NONE	0	██████████	0 22
Total (Acct. 429):	0	0	0
Interest on Debt to Municipality (430):			
Derived	0	██████████	0 23
Total (Acct. 430):	0	0	0

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
INTEREST CHARGES			
Other Interest Expense (431):			
Derived	0	0	0 24
Total (Acct. 431):	0	0	0
Interest Charged to Construction--Cr. (432):			
NONE	0	0	0 25
Total (Acct. 432):	0	0	0
TOTAL INTEREST CHARGES:	1,172,175	0	1,172,175
NET INCOME:	2,905,684	887,257	3,792,941
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216):			
Derived	34,478,783	9,890,520	44,369,303 26
Total (Acct. 216):	34,478,783	9,890,520	44,369,303
Balance Transferred from Income (433):			
Derived	2,905,684	887,257	3,792,941 27
Total (Acct. 433):	2,905,684	887,257	3,792,941
Miscellaneous Credits to Surplus (434):			
NONE	0	0	0 28
Total (Acct. 434):	0	0	0
Miscellaneous Debits to Surplus--Debit (435):			
NONE	0	0	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):			
CITY APPROPRIATION FROM ELECTRIC	150,000	0	150,000 31
Total (Acct. 439)--Debit:	150,000	0	150,000
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	37,234,467	10,777,777	48,012,244

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)	440	281,687			282,127	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials	45				45	4
Taxes					0	5
Other (list by major classes):						
WORK ORDER (INCLUDES LABOR, MATERIALS, AND OVERHEADS)		238,411			238,411	6
Total costs and expenses	45	238,411	0	0	238,456	
Net income (or loss)	395	43,276	0	0	43,671	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

- | |
|---|
| <p>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.</p> <p>2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).</p> |
|---|

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	2,870,365	50,134,580	0	0	53,004,945	1
Less: interdepartmental sales	31,060	170,174	0	0	201,234	2
Less: interdepartmental rents	0	9,702		0	9,702	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained	304	62,155			62,459	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	2,839,001	49,892,549	0	0	52,731,550	

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	658,328	10,082	668,410	1
Electric operating expenses	2,403,648	72,725	2,476,373	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts	43,690		43,690	8
Electric utility plant accounts	586,308		586,308	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts	82,807	(82,807)	0	18
All other accounts			0	19
Total Payroll	3,774,781	0	3,774,781	

FULL-TIME EMPLOYEES (FTE)

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

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

Industry (a)	FTE (b)	
Water	11.4	1
Electric	44.6	2
Gas		3
Sewer		4

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101-107)	97,833,636	91,625,342	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	35,166,108	33,410,170	2
Net Utility Plant	62,667,528	58,215,172	
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
Total Net Utility Plant	62,667,528	58,215,172	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	571,522	571,522	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	268,633	248,598	6
Net Nonutility Property	302,889	322,924	
Investment in Municipality (123)	0	0	7
Other Investments (124)	1,282,702	1,122,681	8
Special Funds (125-128)	3,004,651	8,338,016	9
Total Other Property and Investments	4,590,242	9,783,621	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	3,730,145	2,219,053	10
Special Deposits (132-134)	0	0	11
Working Funds (135)	6,500	5,729	12
Temporary Cash Investments (136)	542,710	136,160	13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	4,386,354	4,112,215	15
Other Accounts Receivable (143)	646,338	692,716	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	50,000	50,000	17
Receivables from Municipality (145)	120,242	338,844	18
Materials and Supplies (151-163)	1,104,865	947,181	19
Prepayments (165)	1,031,688	1,080,266	20
Interest and Dividends Receivable (171)	44,771	34,609	21
Accrued Utility Revenues (173)		(74,250)	22
Miscellaneous Current and Accrued Assets (174)			23
Total Current and Accrued Assets	11,563,613	9,442,523	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	210,180	302,274	24
Other Deferred Debits (182-186)	162,438	247,396	25
Total Deferred Debits	372,618	549,670	
Total Assets and Other Debits	79,194,001	77,990,986	

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)	251,633	251,633	26
Appropriated Earned Surplus (215)			27
Unappropriated Earned Surplus (216)	48,012,244	44,369,303	28
Total Proprietary Capital	48,263,877	44,620,936	
LONG-TERM DEBT			
Bonds (221-222)	22,540,000	24,535,000	29
Advances from Municipality (223)	0	0	30
Other Long-Term Debt (224)	0	0	31
Total Long-Term Debt	22,540,000	24,535,000	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	32
Accounts Payable (232)	3,919,661	4,426,760	33
Payables to Municipality (233)	898,208	637,926	34
Customer Deposits (235)	63,885	79,812	35
Taxes Accrued (236)	946,578	823,676	36
Interest Accrued (237)	50,775	80,786	37
Matured Long-Term Debt (239)			38
Matured Interest (240)			39
Tax Collections Payable (241)	38,279	31,352	40
Miscellaneous Current and Accrued Liabilities (242)	319,889	333,849	41
Total Current and Accrued Liabilities	6,237,275	6,414,161	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	42
Customer Advances for Construction (252)	54,862	137,796	43
Other Deferred Credits (253)	2,085,503	2,283,093	44
Total Deferred Credits	2,140,365	2,420,889	
OPERATING RESERVES			
Property Insurance Reserve (261)			45
Injuries and Damages Reserve (262)			46
Pensions and Benefits Reserve (263)	12,484		47
Miscellaneous Operating Reserves (265)			48
Total Operating Reserves	12,484	0	
Total Liabilities and Other Credits	79,194,001	77,990,986	

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	21,446,474	0	0	70,178,868	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)	15,167,014	0	0	65,844,873	2
Utility Plant in Service - Contributed Plant (101.2)	7,470,219	0	0	7,180,579	3
Utility Plant Purchased or Sold (102)					4
Utility Plant in Process of Reclassification (103)					5
Utility Plant Leased to Others (104)					6
Property Held for Future Use (105)					7
Completed Construction not Classified (106)					8
Construction Work in Progress (107)	93,316			2,077,635	9
Total Utility Plant	22,730,549	0	0	75,103,087	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (111.1)	3,345,155	0	0	28,110,101	10
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	828,807	0	0	2,882,045	11
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					12
Accumulated Provision for Depreciation of Property Held for Future Use (113)					13
Accumulated Provision for Amortization of Utility Plant in Service (114)					14
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					15
Accumulated Provision for Amortization of Property Held for Future Use (116)					16
Total Accumulated Provision	4,173,962	0	0	30,992,146	
Net Utility Plant	18,556,587	0	0	44,110,941	

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

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

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

Particulars (a)	Water (b)	Electric (c)	(d)	(e)	Total (f)	
Balance first of year (111.1)	3,245,178	26,747,130			29,992,308	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	315,903	1,829,057			2,144,960	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	30,606				30,606	6
Accruals charged other						7
accounts (specify):						8
392 & 396 ACCOUNTS	26,778	175,116			201,894	9
Salvage	11,158	70,148			81,306	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	384,445	2,074,321	0	0	2,458,766	16
Debits during year						17
Book cost of plant retired	241,859	556,187			798,046	18
Cost of removal	42,609	155,163			197,772	19
Other debits (specify):						20
					0	
					0	
					0	23
					0	24
Total debits	284,468	711,350	0	0	995,818	25
Balance end of year (111.1)	3,345,155	28,110,101	0	0	31,455,256	26

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

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)	719,570	2,698,292			3,417,862	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (426)	116,898	264,709			381,607	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	0	0			0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	116,898	264,709	0	0	381,607	16
Debits during year						17
Book cost of plant retired	5,337	27,826			33,163	18
Cost of removal	2,324	53,130			55,454	19
Other debits (specify):						20
					0	
					0	
					0	23
					0	24
Total debits	7,661	80,956	0	0	88,617	25
Balance end of year (111.1)	828,807	2,882,045	0	0	3,710,852	26

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):					
John Street Power Plant	412,499			412,499	2
John Street Property	80,865			80,865	3
Little Rapids/Lawrence Property	58,940			58,940	4
Rapide Croche Recreation Area	19,218			19,218	5
Total Nonutility Property (121)	571,522	0	0	571,522	
Less accum. prov. depr. & amort. (122)	248,598	20,035		268,633	6
Net Nonutility Property	322,924	(20,035)	0	302,889	

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

Particulars (a)	Amount (b)	
Balance first of year	50,000	1
Additions:		
Provision for uncollectibles during year	62,155	2
Collection of accounts previously written off: Utility Customers	36,529	3
Collection of accounts previously written off: Others		4
Total Additions	98,684	
Deductions:		
Accounts written off during the year: Utility Customers	98,684	5
Accounts written off during the year: Others		6
Total accounts written off	98,684	
Balance end of year	50,000	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel (151)					0	0	1
Fuel stock expenses (152)					0	0	2
Plant mat. & oper. sup. (154)			1,021,869		1,021,869	858,043	3
Total Electric Utility					1,021,869	858,043	

Account	Total End of Year	Amount Prior Year	
Electric utility total	1,021,869	858,043	1
Water utility (154)	82,996	89,138	2
Sewer utility (154)		0	3
Heating utility (154)		0	4
Gas utility (154)		0	5
Merchandise (155)		0	6
Other materials & supplies (156)		0	7
Stores expense (163)		0	8
Total Materials and Supplies	1,104,865	947,181	

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

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

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
1991 REFUNDING LOSS-ELECTRIC	68,729	428	68,729	1
1997 REVENUE BONDS-WATER	3,860	428	38,600	2
1998 REVENUE BONDS-ELECTRIC	7,372	428	80,783	3
2001 REVENUE BONDS-WATER	9,887	428	8,980	4
2002 REVENUE BONDS-ELECTRIC	1,644	428	1,643	5
2006 REVENUE BONDS-ELECTRIC	602	428	11,445	6
Total			210,180	
Unamortized premium on debt (251)				
NONE				7
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	251,633	1
Changes during year (explain):		
Balance end of year	251,633	2

BONDS (ACCTS. 221 AND 222)

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
1997 REVENUE BONDS - WATER	12/15/1997	12/01/2017	5.00%	1,875,000	1
1998 REVENUE BONDS - ELECTRIC	08/01/1998	12/15/2018	4.60%	4,625,000	2
2001 REVENUE BONDS - ELECTRIC	11/27/2001	12/15/2008	3.56%	1,215,000	3
2002 REVENUE BONDS - ELECTRIC	12/01/2002	12/15/2008	3.00%	200,000	4
2003 REVENUE BONDS - WATER	05/01/2003	12/01/2013	4.04%	1,115,000	5
2003 REVENUE BONDS - ELECTRIC	05/15/2003	12/15/2018	4.32%	2,300,000	6
2004 REVENUE BONDS - WATER	06/01/2004	12/01/2013	4.40%	615,000	7
2005 REVENUE BONDS - WATER	06/01/2005	12/01/2017	4.31%	950,000	8
2005 REVENUE BONDS - ELECTRIC	06/01/2005	12/15/2025	4.56%	3,995,000	9
2006 REVENUE BONDS - ELECTRIC	11/15/2006	12/15/2026	4.50%	5,650,000	10
Total Bonds (Account 221):				22,540,000	
Total Reacquired Bonds (Account 222)				0	11

Net amount of bonds outstanding December 31: 22,540,000

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)
--	----------------------------------	--	----------------------------------	---

NONE

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	823,676	1
Accruals:		
Charged water department expense	387,568	2
Charged electric department expense	1,667,436	3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	<u>2,055,004</u>	
Taxes paid during year:		
County, state and local taxes	1,649,114	6
Social Security taxes	230,594	7
PSC Remainder Assessment	52,394	8
Other (explain):		
NONE		9
Total payments and other debits	<u>1,932,102</u>	
Balance end of year	<u><u>946,578</u></u>	

INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
2003 REVENUE BONDS - ELECTRIC	4,068	97,580	97,637	4,011	1
2003 REVENUE BONDS - WATER	4,355	51,723	52,256	3,822	2
1997 REVENUE BONDS - WATER	8,281	98,806	99,375	7,712	3
2001 REVENUE BONDS - ELECTRIC	3,853	90,647	92,475	2,025	4
1998 REVENUE BONDS - ELECTRIC	9,446	226,434	226,712	9,168	5
2004 REVENUE BONDS - WATER	2,587	30,728	31,038	2,277	6
2002 REVENUE BONDS - ELECTRIC	543	12,780	13,040	283	7
2005 REVENUE BONDS - WATER	3,435	41,146	41,219	3,362	8
2005 REVENUE BONDS - ELECTRIC	7,411	177,849	177,856	7,404	9
2006 REVENUE BONDS - ELECTRIC	36,807	252,388	278,484	10,711	10
Subtotal	80,786	1,080,081	1,110,092	50,775	
Advances from Municipality (223)					
NONE	0			0	11
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
NONE	0			0	12
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	13
Subtotal	0	0	0	0	
Total	80,786	1,080,081	1,110,092	50,775	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
INVESTMENT IN AMERICAN TRANSMISSION COMPANY (ATC)	1,282,702	2
Total (Acct. 124):	1,282,702	
Sinking Funds (125):		
1998 REVENUE BONDS P&I - ELECTRIC	30,837	3
2002 REVENUE BONDS P&I - ELECTRIC	17,233	4
2001 REVENUE BONDS P&I - ELECTRIC	105,300	5
2003 REVENUE BONDS P&I - ELECTRIC	12,189	6
2005 REVENUE BONDS P&I - ELECTRIC	16,475	7
2006 REVENUE BONDS P&I - ELECTRIC	44,927	8
1997 REVENUE BONDS P&I - WATER	24,447	9
2003 REVENUE BONDS P&I - WATER	21,731	10
2004 REVENUE BONDS P&I - WATER	11,789	11
2005 REVENUE BONDS P&I - WATER	5,826	12
Total (Acct. 125):	290,754	
Depreciation Fund (126):		
NONE		13
Total (Acct. 126):	0	
Other Special Funds (128):		
DEBT REDEMPTION RESERVE - ELECTRIC	1,956,821	14
DEBT REDEMPTION RESERVE - WATER	744,543	15
HEALTH REIMBURSEMENT ACCOUNT - ELECTRIC	12,533	16
Total (Acct. 128):	2,713,897	
Interest Special Deposits (132):		
NONE		17
Total (Acct. 132):	0	
Other Special Deposits (134):		
NONE		18
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE		19
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	289,108	20

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Customer Accounts Receivable (142):		
Electric	4,097,246	21
Sewer (Regulated)		22
Other (specify):		
NONE		23
Total (Acct. 142):	4,386,354	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	265,969	24
Merchandising, jobbing and contract work		25
Other (specify):		
ACCOUNTS RECEIVABLE - LITTLE CHUTE WATER	71,003	26
ACCOUNTS RECEIVABLE - LITTLE CHUTE SEWER	159,776	27
ACCOUNTS RECEIVABLE - NONOPERATING - WATER	7,355	28
ACCOUNTS RECEIVABLE - NONOPERATING - ELECTRIC	136,606	29
ACCOUNTS RECEIVABLE - RETIREE HEALTH INSURANCE	5,629	30
Total (Acct. 143):	646,338	
Receivables from Municipality (145):		
RECEIVABLE FROM MUNY - ELECTRIC	95,964	31
RECEIVABLE FROM MUNY - WATER	24,278	32
Total (Acct. 145):	120,242	
Prepayments (165):		
PREPAID EXPENSES - ELECTRIC	69,355	33
PREPAID INSURANCES - ELECTRIC	33,510	34
PREPAID WI GROSS RECEIPTS TAX - ELECTRIC	926,558	35
PREPAID EXPENSES - WATER	2,265	36
Total (Acct. 165):	1,031,688	
Extraordinary Property Losses (182):		
NONE		37
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
NONE		38
Total (Acct. 183):	0	
Clearing Accounts (184):		
YEAR END PAYROLL CLEARING ACCOUNTS	(7,562)	39
Total (Acct. 184):	(7,562)	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Temporary Facilities (185):		
NONE		40
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
UNAMORTIZED WI RETIREMENT UNFUNDED LIABILITY - ELECTRIC	136,000	41
UNAMORTIZED WI RETIREMENT UNFUNDED LIABILITY - WATER	34,000	42
Total (Acct. 186):	170,000	
Payables to Municipality (233):		
DUE TO MUNY/SEWER - WATER	617,942	43
DUE TO LITTLE CHUTE WATER - WATER	87,291	44
DUE TO LITTLE CHUTE SEWER - WATER	192,975	45
Total (Acct. 233):	898,208	
Other Deferred Credits (253):		
Regulatory Liability	1,873,062	46
MISC DEFERRED REVENUE - RENTS - ELECTRIC	78,650	47
MISC DEFERRED REVENUE - RENTS - WATER	10,500	48
PUBLIC BENEFITS PROGRAMS - ELECTRIC	21,802	49
KU ENERGY CONSERVATION PROGRAM - ELECTRIC	101,489	50
Total (Acct. 253):	2,085,503	

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)	14,820,172	62,607,967	0	0	77,428,139	1
Materials and Supplies	86,067	939,956	0	0	1,026,023	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (111.1)	3,295,166	27,428,615	0	0	30,723,781	4
Customer Advances for Construction		96,329			96,329	5
Regulatory Liability	318,957	1,612,638	0	0	1,931,595	6
NONE					0	7
Average Net Rate Base	11,292,116	34,410,341	0	0	45,702,457	
Net Operating Income	670,403	2,566,149	0	0	3,236,552	8
Net Operating Income as a percent of						
Average Net Rate Base	5.94%	7.46%	N/A	N/A	7.08%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

NONE

**REGULATORY LIABILITY - PRE-2003 HISTORICAL
ACCUMULATED DEPRECIATION ON CONTRIBUTED UTILITY
PLANT (253)**

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Balance First of Year	328,622	1,661,506	0	0	1,990,128	1
Add credits during year:					0	2
Deduct charges:						
Miscellaneous Amortization (425)	19,330	97,736	0	0	117,066	3
Other (specify):					0	4
Balance End of Year	309,292	1,563,770	0	0	1,873,062	

FINANCIAL SECTION FOOTNOTES

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

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

Balance Sheet End-of-Year Account Balances (Page F-19)

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

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

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

Accounts Receivable - NonOperating - Electric - This consists of \$33,667 due from Ameritech for 2007 pole rental, \$56,476 due from Time Warner for 2007 pole rental, and \$24,535 due from WPPI for operation of the Island Street Peaker Plant owned by WPPI. The remaining \$21,928 is due from miscellaneous charges due at year end.

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

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

Receivable from Muny Sewer - Water - This particular for Electric represents the amount due from the City based on the 2007 Prosperity Center Development (\$16,259), shared costs to move a fiber optic line to accommodate sewer construction (\$15,766), and refund due because the electric utility made an extra payment in 2007 for PILOT and related shared costs (\$63,939). For Water this represents Main Relay and Sewer Relay project paid by the water utility in 2007 (\$11,792). This also represents delinquent water bills and penalties placed on the tax roll in 2007 (\$8,448), and the amount due from the City based on the 2007 Prosperity Center Development (\$4,038).

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

Due to Muny Sewer - Water - In addition to the billing service provided by water, water also owed the City for overbilling the joint meter allocation (\$13,891) and main relay and reconstruction including roadwork (\$161,845).

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	2,798,202	2,606,013	1
Total Sales of Water	2,798,202	2,606,013	
Other Operating Revenues			
Forfeited Discounts (470)	9,756	8,367	2
Miscellaneous Service Revenues (471)	0	0	3
Rents from Water Property (472)	24,240	27,043	4
Interdepartmental Rents (473)	0	0	5
Other Water Revenues (474)	38,167	29,665	6
Total Other Operating Revenues	72,163	65,075	
Total Operating Revenues	2,870,365	2,671,088	
Operation and Maintenance Expenses			
Source of Supply Expense (600-617)	46,891	44,019	7
Pumping Expenses (620-633)	224,339	195,710	8
Water Treatment Expenses (640-652)	122,193	123,413	9
Transmission and Distribution Expenses (660-678)	488,590	351,861	10
Customer Accounts Expenses (901-905)	94,385	87,010	11
Sales Expenses (910)	6,688	2,862	12
Administrative and General Expenses (920-932)	513,405	476,675	13
Total Operation and Maintenance Expenses	1,496,491	1,281,550	
Other Operating Expenses			
Depreciation Expense (403)	315,903	296,744	14
Amortization Expense (404-407)		0	15
Taxes (408)	387,568	357,807	16
Total Other Operating Expenses	703,471	654,551	
Total Operating Expenses	2,199,962	1,936,101	
NET OPERATING INCOME	670,403	734,987	

WATER OPERATING REVENUES - SALES OF WATER

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

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential	70	488	2,450	1
Commercial	4	1,498	5,508	2
Industrial				3
Total Unmetered Sales to General Customers (460)	74	1,986	7,958	
Metered Sales to General Customers (461)				
Residential	5,549	269,995	1,529,747	4
Commercial	437	61,032	280,875	5
Industrial	22	54,899	156,961	6
Total Metered Sales to General Customers (461)	6,008	385,926	1,967,583	
Private Fire Protection Service (462)	41		34,857	7
Public Fire Protection Service (463)	1		707,830	8
Other Sales to Public Authorities (464)	25	11,839	48,914	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)	7	9,817	31,060	12
Total Sales of Water	6,156	409,568	2,798,202	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
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NONE

OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	707,830	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify): NONE		4
Total Public Fire Protection Service (463)	707,830	
Forfeited Discounts (470):		
Customer late payment charges	9,756	5
Other (specify): NONE		6
Total Forfeited Discounts (470)	9,756	
Miscellaneous Service Revenues (471):		
NONE		7
Total Miscellaneous Service Revenues (471)	0	
Rents from Water Property (472):		
WATER TOWER ANTENNAE LEASE	24,240	8
Total Rents from Water Property (472)	24,240	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	38,167	10
Other (specify): NONE		11
Total Other Water Revenues (474)	38,167	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
SOURCE OF SUPPLY EXPENSES			
Operation Supervision and Engineering (600)		0	1
Operation Labor and Expenses (601)	34,023	33,628	2
Purchased Water (602)		0	3
Miscellaneous Expenses (603)	5,096	2,564	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)	95	1,273	8
Maintenance of Lake, River and Other Intakes (613)		0	9
Maintenance of Wells and Springs (614)	7,677	6,554	10
Maintenance of Infiltration Galleries and Tunnels (615)		0	11
Maintenance of Supply Mains (616)		0	12
Maintenance of Miscellaneous Water Source Plant (617)		0	13
Total Source of Supply Expenses	46,891	44,019	
PUMPING EXPENSES			
Operation Supervision and Engineering (620)	18,542	18,576	14
Fuel for Power Production (621)		0	15
Power Production Labor and Expenses (622)		0	16
Fuel or Power Purchased for Pumping (623)	133,379	109,325	17
Pumping Labor and Expenses (624)	11,346	10,033	18
Expenses Transferred--Credit (625)		0	19
Miscellaneous Expenses (626)	18,060	4,435	20
Rents (627)		0	21
Maintenance Supervision and Engineering (630)	18,542	11,433	22
Maintenance of Structures and Improvements (631)	15,867	30,042	23
Maintenance of Power Production Equipment (632)		0	24
Maintenance of Pumping Equipment (633)	8,603	11,866	25
Total Pumping Expenses	224,339	195,710	
WATER TREATMENT EXPENSES			
Operation Supervision and Engineering (640)	18,542	11,533	26
Chemicals (641)	69,710	57,873	27

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)	
WATER TREATMENT EXPENSES			
Operation Labor and Expenses (642)	17,227	18,795	28
Miscellaneous Expenses (643)		0	29
Rents (644)		0	30
Maintenance Supervision and Engineering (650)		0	31
Maintenance of Structures and Improvements (651)	204	15,237	32
Maintenance of Water Treatment Equipment (652)	16,510	19,975	33
Total Water Treatment Expenses	122,193	123,413	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Supervision and Engineering (660)	18,542	18,576	34
Storage Facilities Expenses (661)	3,243	4,295	35
Transmission and Distribution Lines Expenses (662)	44,978	53,045	36
Meter Expenses (663)	21,295	37,106	37
Customer Installations Expenses (664)	24,182	1,581	38
Miscellaneous Expenses (665)	48,113	23,302	39
Rents (666)		0	40
Maintenance Supervision and Engineering (670)	18,542	18,575	41
Maintenance of Structures and Improvements (671)		0	42
Maintenance of Distribution Reservoirs and Standpipes (672)	1,970	740	43
Maintenance of Transmission and Distribution Mains (673)	228,622	149,364	44
Maintenance of Fire Mains (674)		0	45
Maintenance of Services (675)	32,482	14,591	46
Maintenance of Meters (676)	5,199	7,229	47
Maintenance of Hydrants (677)	41,422	23,457	48
Maintenance of Miscellaneous Plant (678)		0	49
Total Transmission and Distribution Expenses	488,590	351,861	
CUSTOMER ACCOUNTS EXPENSES			
Supervision (901)	18,105	11,917	50
Meter Reading Labor (902)	29,638	32,690	51
Customer Records and Collection Expenses (903)	46,338	42,083	52
Uncollectible Accounts (904)	304	320	53

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)	
CUSTOMER ACCOUNTS EXPENSES			
Miscellaneous Customer Accounts Expenses (905)		0	54
Total Customer Accounts Expenses	94,385	87,010	
SALES EXPENSES			
Sales Expenses (910)	6,688	2,862	55
Total Sales Expenses	6,688	2,862	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	112,897	104,437	56
Office Supplies and Expenses (921)	16,590	23,545	57
Administrative Expenses Transferred--Credit (922)	2,151	1,767	58
Outside Services Employed (923)	9,167	5,527	59
Property Insurance (924)	18,536	18,874	60
Injuries and Damages (925)	25,144	28,832	61
Employee Pensions and Benefits (926)	298,894	240,956	62
Regulatory Commission Expenses (928)		2,365	63
Duplicate Charges--Credit (929)		0	64
Miscellaneous General Expenses (930)	13,922	13,465	65
Rents (931)	8,502	8,502	66
Maintenance of General Plant (932)	11,904	31,939	67
Total Administrative and General Expenses	513,405	476,675	
Total Operation and Maintenance Expenses	1,496,491	1,281,550	

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		352,382	321,838	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		16,887	6,789	2
Net property tax equivalent		335,495	315,049	
Social Security		49,102	43,057	3
PSC Remainder Assessment		2,971	2,404	4
Other (specify): SOC SEC ALLOCATED TO PLANT			(2,703)	5
Total tax expense		387,568	357,807	

PROPERTY TAX EQUIVALENT (WATER)

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

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Outagamie				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.191490				3
County tax rate	mills		4.942270				4
Local tax rate	mills		8.638490				5
School tax rate	mills		9.176150				6
Voc. school tax rate	mills		1.883890				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		24.832290				10
Less: state credit	mills		1.564220				11
Net tax rate	mills		23.268070				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		8.638490				14
Combined School Tax Rate	mills		11.060040				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		19.698530				17
Total Tax Rate	mills		24.832290				18
Ratio of Local and School Tax to Total	dec.		0.793263				19
Total tax net of state credit	mills		23.268070				20
Net Local and School Tax Rate	mills		18.457693				21
Utility Plant, Jan. 1	\$	21,446,474	21,446,474				22
Materials & Supplies	\$	89,138	89,138				23
Subtotal	\$	21,535,612	21,535,612				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	21,535,612	21,535,612				26
Assessment Ratio	dec.		0.886500				27
Assessed Value	\$	19,091,320	19,091,320				28
Net Local & School Rate	mills		18.457693				29
Tax Equiv. Computed for Current Year	\$	352,382	352,382				30
Tax Equivalent per 1994 PSC Report	\$	181,939					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	352,382					34

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$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)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	7,996		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	374,446		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	26,411		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	408,853	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	267,632		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	321,801	33,029	17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	15,816		20
Total Pumping Plant	605,249	33,029	
WATER TREATMENT PLANT			
Land and Land Rights (330)	38,269		21
Structures and Improvements (331)	320,415		22
Water Treatment Equipment (332)	571,692	136,219	23
Total Water Treatment Plant	930,376	136,219	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			7,996	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			374,446	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			26,411	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	408,853	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			267,632	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)	8,682		346,148	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			15,816	20
Total Pumping Plant	8,682	0	629,596	
WATER TREATMENT PLANT				
Land and Land Rights (330)			38,269	21
Structures and Improvements (331)			320,415	22
Water Treatment Equipment (332)			707,911	23
Total Water Treatment Plant	0	0	1,066,595	

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)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	8,448		24
Structures and Improvements (341)	49,003		25
Distribution Reservoirs and Standpipes (342)	1,573,285		26
Transmission and Distribution Mains (343)	7,019,942	244,640	27
Fire Mains (344)	0		28
Services (345)	1,596,204	106,580	29
Meters (346)	1,051,816	333,357	30
Hydrants (348)	652,715	26,994	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	11,951,413	711,571	
GENERAL PLANT			
Land and Land Rights (389)	4,984		33
Structures and Improvements (390)	23,802		34
Office Furniture and Equipment (391)	9,126	144	35
Computer Equipment (391.1)	51,921	29,375	36
Transportation Equipment (392)	209,363	23,939	37
Stores Equipment (393)	4,879		38
Tools, Shop and Garage Equipment (394)	105,415		39
Laboratory Equipment (395)	528		40
Power Operated Equipment (396)	16,738	1,265	41
Communication Equipment (397)	0		42
SCADA Equipment (397.1)	146,866		43
Miscellaneous Equipment (398)	3,818		44
Other Tangible Property (399)	0		45
Total General Plant	577,440	54,723	
Total utility plant in service directly assignable	14,473,331	935,542	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	14,473,331	935,542	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			8,448 24
Structures and Improvements (341)			49,003 25
Distribution Reservoirs and Standpipes (342)			1,573,285 26
Transmission and Distribution Mains (343)	6,127		7,258,455 27
Fire Mains (344)			0 28
Services (345)	968		1,701,816 29
Meters (346)	211,113		1,174,060 30
Hydrants (348)	213		679,496 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	218,421	0	12,444,563
GENERAL PLANT			
Land and Land Rights (389)			4,984 33
Structures and Improvements (390)			23,802 34
Office Furniture and Equipment (391)			9,270 35
Computer Equipment (391.1)			81,296 36
Transportation Equipment (392)	14,756		218,546 37
Stores Equipment (393)			4,879 38
Tools, Shop and Garage Equipment (394)			105,415 39
Laboratory Equipment (395)			528 40
Power Operated Equipment (396)			18,003 41
Communication Equipment (397)			0 42
SCADA Equipment (397.1)			146,866 43
Miscellaneous Equipment (398)			3,818 44
Other Tangible Property (399)			0 45
Total General Plant	14,756	0	617,407
Total utility plant in service directly assignable	241,859	0	15,167,014
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	241,859	0	15,167,014

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

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

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

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$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)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	0		26
Transmission and Distribution Mains (343)	5,098,118	578,203	27
Fire Mains (344)	0		28
Services (345)	1,155,360	2,669	29
Meters (346)	0		30
Hydrants (348)	573,395	67,811	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	6,826,873	648,683	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	0		35
Computer Equipment (391.1)	0		36
Transportation Equipment (392)	0		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	0		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	0		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
Total General Plant	0	0	
Total utility plant in service directly assignable	6,826,873	648,683	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	6,826,873	648,683	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			0 26
Transmission and Distribution Mains (343)	4,450		5,671,871 27
Fire Mains (344)			0 28
Services (345)	700		1,157,329 29
Meters (346)			0 30
Hydrants (348)	187		641,019 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	5,337	0	7,470,219
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			0 35
Computer Equipment (391.1)			0 36
Transportation Equipment (392)			0 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			0 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			0 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	0
Total utility plant in service directly assignable	5,337	0	7,470,219
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	5,337	0	7,470,219

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			1
Collecting and Impounding Reservoirs (312)	0			2
Lake, River and Other Intakes (313)	0			3
Wells and Springs (314)	279,082	2.90%	10,859	4
Infiltration Galleries and Tunnels (315)	0			5
Supply Mains (316)	17,492	1.80%	475	6
Other Water Source Plant (317)	0			7
Total Source of Supply Plant	296,574		11,334	
PUMPING PLANT				
Structures and Improvements (321)	242,322	3.20%	8,564	8
Boiler Plant Equipment (322)	0			9
Other Power Production Equipment (323)	0			10
Steam Pumping Equipment (324)	0			11
Electric Pumping Equipment (325)	243,589	4.40%	14,695	12
Diesel Pumping Equipment (326)	0			13
Hydraulic Pumping Equipment (327)	0			14
Other Pumping Equipment (328)	15,816	4.40%		15
Total Pumping Plant	501,727		23,259	
WATER TREATMENT PLANT				
Structures and Improvements (331)	155,267	3.20%	10,253	16
Water Treatment Equipment (332)	310,973	3.30%	21,113	17
Total Water Treatment Plant	466,240		31,366	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	38,329	3.20%	1,568	18
Distribution Reservoirs and Standpipes (342)	391,525	1.90%	29,892	19
Transmission and Distribution Mains (343)	657,241	1.30%	92,810	20
Fire Mains (344)	0			21
Services (345)	331,938	2.90%	47,821	22
Meters (346)	72,260	5.50%	61,212	23
Hydrants (348)	132,104	2.20%	14,654	24

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					289,941	4
315					0	5
316					17,967	6
317					0	7
	0	0	0	0	307,908	
321					250,886	8
322					0	9
323					0	10
324					0	11
325	8,682	4,415			245,187	12
326					0	13
327					0	14
328					15,816	15
	8,682	4,415	0	0	511,889	
331					165,520	16
332					332,086	17
	0	0	0	0	497,606	
341					39,897	18
342					421,417	19
343	6,127	2,782			741,142	20
344					0	21
345	968	280			378,511	22
346	211,113	35,018	4,545		(108,114)	23
348	213	114	1,383		147,814	24

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)	
TRANSMISSION AND DISTRIBUTION PLANT				
Other Transmission and Distribution Plant (349)	0			25
Total Transmission and Distribution Plant	<u>1,623,397</u>		<u>247,957</u>	
GENERAL PLANT				
Structures and Improvements (390)	20,722	2.90%	690	26
Office Furniture and Equipment (391)	7,509	5.80%	533	27
Computer Equipment (391.1)	51,921	26.70%	2,722	28
Transportation Equipment (392)	97,430	13.00%	25,943	29
Stores Equipment (393)	3,809	5.80%	283	30
Tools, Shop and Garage Equipment (394)	88,930	5.80%	6,114	31
Laboratory Equipment (395)	528	5.80%		32
Power Operated Equipment (396)	8,211	7.50%	835	33
Communication Equipment (397)	0	15.00%		34
SCADA Equipment (397.1)	77,105	15.00%	22,030	35
Miscellaneous Equipment (398)	1,075	5.80%	221	36
Other Tangible Property (399)	0			37
Total General Plant	<u>357,240</u>		<u>59,371</u>	
Total accum. prov. directly assignable	<u>3,245,178</u>		<u>373,287</u>	
Common Utility Plant Allocated to Water Department	0			38
Total accum. prov. for depreciation	<u><u>3,245,178</u></u>		<u><u>373,287</u></u>	

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)
349					0 25
	218,421	38,194	5,928	0	1,620,667
390					21,412 26
391					8,042 27
391.1					54,643 28
392	14,756		5,230		113,847 29
393					4,092 30
394					95,044 31
395					528 32
396					9,046 33
397					0 34
397.1					99,135 35
398					1,296 36
399					0 37
	14,756	0	5,230	0	407,085
	241,859	42,609	11,158	0	3,345,155
					0 38
	241,859	42,609	11,158	0	3,345,155

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		1
Collecting and Impounding Reservoirs (312)	0		2
Lake, River and Other Intakes (313)	0		3
Wells and Springs (314)	0		4
Infiltration Galleries and Tunnels (315)	0		5
Supply Mains (316)	0		6
Other Water Source Plant (317)	0		7
Total Source of Supply Plant	0		0
PUMPING PLANT			
Structures and Improvements (321)	0		8
Boiler Plant Equipment (322)	0		9
Other Power Production Equipment (323)	0		10
Steam Pumping Equipment (324)	0		11
Electric Pumping Equipment (325)	0		12
Diesel Pumping Equipment (326)	0		13
Hydraulic Pumping Equipment (327)	0		14
Other Pumping Equipment (328)	0		15
Total Pumping Plant	0		0
WATER TREATMENT PLANT			
Structures and Improvements (331)	0		16
Water Treatment Equipment (332)	0		17
Total Water Treatment Plant	0		0
TRANSMISSION AND DISTRIBUTION PLANT			
Structures and Improvements (341)	0		18
Distribution Reservoirs and Standpipes (342)	0		19
Transmission and Distribution Mains (343)	422,585	1.30%	70,005
Fire Mains (344)	0		21
Services (345)	210,069	2.90%	33,534
Meters (346)	0		23
Hydrants (348)	86,916	2.20%	13,359

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
315					0 5
316					0 6
317					0 7
	0	0	0	0	0
321					0 8
322					0 9
323					0 10
324					0 11
325					0 12
326					0 13
327					0 14
328					0 15
	0	0	0	0	0
331					0 16
332					0 17
	0	0	0	0	0
341					0 18
342					0 19
343	4,450	2,021			486,119 20
344					0 21
345	700	203			242,700 22
346					0 23
348	187	100			99,988 24

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)
TRANSMISSION AND DISTRIBUTION PLANT			
Other Transmission and Distribution Plant (349)	0		25
Total Transmission and Distribution Plant	719,570		116,898
GENERAL PLANT			
Structures and Improvements (390)	0		26
Office Furniture and Equipment (391)	0		27
Computer Equipment (391.1)	0		28
Transportation Equipment (392)	0		29
Stores Equipment (393)	0		30
Tools, Shop and Garage Equipment (394)	0		31
Laboratory Equipment (395)	0		32
Power Operated Equipment (396)	0		33
Communication Equipment (397)	0		34
SCADA Equipment (397.1)	0		35
Miscellaneous Equipment (398)	0		36
Other Tangible Property (399)	0		37
Total General Plant	0		0
Total accum. prov. directly assignable	719,570		116,898
Common Utility Plant Allocated to Water Department	0		38
Total accum. prov. for depreciation	719,570		116,898

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)
349					0 25
	5,337	2,324	0	0	828,807
390					0 26
391					0 27
391.1					0 28
392					0 29
393					0 30
394					0 31
395					0 32
396					0 33
397					0 34
397.1					0 35
398					0 36
399					0 37
	0	0	0	0	0
	5,337	2,324	0	0	828,807
					0 38
	5,337	2,324	0	0	828,807

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

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

Sources of Water Supply					
Month	Purchased Water Gallons (000's)	Surface Water Gallons (000's)	Ground Water Gallons (000's)	Total Gallons All Methods (000's)	
(a)	(b)	(c)	(d)	(e)	
January			41,486	41,486	1
February			37,897	37,897	2
March			41,149	41,149	3
April			42,906	42,906	4
May			43,666	43,666	5
June			46,046	46,046	6
July			48,574	48,574	7
August			46,458	46,458	8
September			40,934	40,934	9
October			43,142	43,142	10
November			38,275	38,275	11
December			40,186	40,186	12
Total annual pumpage	0	0	510,719	510,719	
Less: Water sold				409,568	13
Volume pumped but not sold				101,151	14
Volume sold as a percent of volume pumped				80%	15
Volume used for water production, water quality and system maintenance				36,694	16
Volume related to equipment/system malfunction				11,411	17
Non-utility volume NOT included in water sales				2,560	18
Total volume not sold but accounted for				50,665	19
Volume pumped but unaccounted for				50,486	20
Percent of water lost				10%	21
If more than 15%, indicate causes:					22
If more than 15%, state what action has been taken to reduce water loss:					23
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				2,261	24
Date of maximum: 7/9/2007					25
Cause of maximum:					26
Summer Use					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				724	27
Date of minimum: 8/19/2007					28
Total KWH used for pumping for the year				1,741,520	29
If water is purchased: Vendor Name:					30
Point of Delivery:					31

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
408 W. 10TH STREET, KAUKAUNA	#10	660	10	763,200	Yes	1
308 ELM STREET, KAUKAUNA	#4	726	10	784,800	Yes	2
505 DODGE STREET, KAUKAUNA	#5	524	12	244,800	Yes	3
1020 BLACKWELL ST, KAUKAUNA	#8	700	15	619,200	Yes	4
101 RIVER STREET, KAUKAUNA	#9	620	18	1,440,000	Yes	5

SOURCES OF WATER SUPPLY - SURFACE WATERS

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

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	#1 BOOSTER	#10 WELL	#2 BOOSTER	1
Location	KAUKAUNA	KAUKAUNA	KAUKAUNA	2
Purpose	B	P	B	3
Destination	D	R	D	4
Pump Manufacturer	LAYNE NW	GOULDS	LAYNE NW	5
Year Installed	1998	2005	1998	6
Type	VERTICAL TURBINE	SUBMERSIBLE	VERTICAL TURBINE	7
Actual Capacity (gpm)	1,200	540	1,200	8
Pump Motor or Standby Engine Mfr	US	HITACHI	US	9 10
Year Installed	1998	2005	1998	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	100	100	100	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	#3 BOOSTER	#4 WELL	#5 WELL	14
Location	KAUKAUNA	KAUKAUNA	KAUKAUNA	15
Purpose	B	P	P	16
Destination	D	R	R	17
Pump Manufacturer	LAYNE NW	GRUNDGOS	LAYNE NW	18
Year Installed	1967	2007	1953	19
Type	VERTICAL TURBINE	SUBMERSIBLE	VERTICAL TURBINE	20
Actual Capacity (gpm)	2,000	600	200	21
Pump Motor or Standby Engine Mfr	CONTINENTAL	FRANKLIN	US	22 23
Year Installed	1967	2007	1979	24
Type	PROPANE	ELECTRIC	ELECTRIC	25
Horsepower	150	60	30	26

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	#6 BOOSTER	#7 BOOSTER	#8 WELL	1
Location	KAUKAUNA	KAUKAUNA	KAUKAUNA	2
Purpose	B	B	P	3
Destination	D	D	T	4
Pump Manufacturer	GOULDS	PEERLESS	SIMMONS	5
Year Installed	1991	1999	1997	6
Type	CENTRIFUGAL	CENTRIFUGAL	SUBMERSIBLE	7
Actual Capacity (gpm)	700	550	600	8
Pump Motor or Standby Engine Mfr	MARATHON	MARATHON	HITACHI	9 10
Year Installed	1985	2007	1997	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	20	20	100	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	#9 WELL			14
Location	KAUKAUNA			15
Purpose	P			16
Destination	T			17
Pump Manufacturer	LAYNE NW			18
Year Installed	1976			19
Type	VERTICAL TURBINE			20
Actual Capacity (gpm)	1,200			21
Pump Motor or Standby Engine Mfr	US			22 23
Year Installed	1976			24
Type	ELECTRIC			25
Horsepower	100			26

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	#1	#2	ANN STREET	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	R	ET	3
Year constructed	1901	1940	1999	4
Primary material (earthen, steel, concrete, other)	CONCRETE	CONCRETE	STEEL	5
Elevation difference in feet (See Headnote 3.)	50	50	155	6
Total capacity in gallons (actual)	284,000	295,000	500,000	7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID		9
Points of application (wellhouse, central facilities, booster station, other)	OTHER	OTHER		10
Filters, type (gravity, pressure, other, none)	PRESSURE	PRESSURE		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	2.1600	1.5400		12
Is a corrosion control chemical used (yes, no)?	Y	Y		13
Is water fluoridated (yes, no)?	N	N		14

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	INDUSTRIAL		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		3
Year constructed	1974		4
Primary material (earthen, steel, concrete, other)	STEEL		5
Elevation difference in feet (See Headnote 3.)	155		6
Total capacity in gallons (actual)	500,000		7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)			9
Points of application (wellhouse, central facilities, booster station, other)			10
Filters, type (gravity, pressure, other, none)			11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)			12
Is a corrosion control chemical used (yes, no)?			13
Is water fluoridated (yes, no)?			14
			15
			16
			17
			18
			19
			20
			21
			22
			23
			24
			25

WATER MAINS

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

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	4.000	6,990	0	0	0	6,990	1
P	D	4.000	80	0	0	0	80	2
M	D	6.000	155,415	0	1,433	0	153,982	3
M	T	6.000	3,959	0	0	0	3,959	4
P	D	6.000	4,361	94	0	0	4,455	5
M	D	8.000	30,048	0	976	0	29,072	6
M	T	8.000	2,772	0	0	0	2,772	7
P	D	8.000	102,442	3,567		0	106,009	8
M	D	10.000	32,229	0	955	0	31,274	9
P	D	10.000	20,873	59	0	0	20,932	10
M	D	12.000	26,609	0	0	0	26,609	11
P	D	12.000	82,926	13,134	60	0	96,000	12
M	D	14.000	120	0	0	0	120	13
M	D	16.000	11,574	0	0	0	11,574	14
Total Within Municipality			480,398	16,854	3,424	0	493,828	
Total Utility			480,398	16,854	3,424	0	493,828	

WATER SERVICES

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

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
L	0.625	666	0	54	0	612		1
M	0.750	2,020	0	0	0	2,020		2
M	1.000	2,994	56	0	0	3,050	134	3
M	1.250	25	0	0	0	25		4
M	1.500	45	0	0	0	45		5
M	2.000	65	0	0	0	65		6
M	4.000	19	1	1	0	19		7
M	6.000	8	0	0	0	8		8
M	8.000	1	0	0	0	1		9
Total Utility		5,843	57	55	0	5,845	134	

METERS

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

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	6,271	1,966	2,082	0	6,155	2,071	1
0.750	110	0	101	0	9	7	2
1.000	113	14	18	0	109	13	3
1.500	63	4	10	0	57	23	4
2.000	37	2	2	0	37	10	5
3.000	22	1	1	0	22	1	6
4.000	8	0	0	0	8	0	7
6.000	4	0	0	0	4	4	8
8.000	1	0	0	0	1	1	9
12.000	1	0	0	0	1	1	10
Total:	6,630	1,987	2,214	0	6,403	2,131	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	5,570	293	3	1	2	286	6,155	1
0.750	1	2	0	0	0	6	9	2
1.000	10	74	1	10	3	11	109	3
1.500	0	45	5	3	1	3	57	4
2.000	0	20	7	2	2	6	37	5
3.000	0	10	6	4	0	2	22	6
4.000	0	2	0	5	0	1	8	7
6.000	0	0	1	0	3	0	4	8
8.000	0	0	0	0	1	0	1	9
12.000	0	0	0	0	1	0	1	10
Total:	5,581	446	23	25	13	315	6,403	

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	834	37	5		866	2
Total Fire Hydrants	834	37	5	0	866	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

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

Number of hydrants operated during year:	1,700
Number of distribution system valves end of year:	2,275
Number of distribution valves operated during year:	400

WATER OPERATING SECTION FOOTNOTES

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.

Done

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

WATER OPERATING SECTION FOOTNOTES

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 #623 - Fuel or Power Purchased for Pumping - Increase is due to an increase in hours the pumps were running. There was also an increase in electric rates effective November 2006.

Account #626 - Miscellaneous Expense - Increase is due to metering of water use in the backwashing process. The offset to this expense is an increase in Account #467 (Interdepartmental Sales).

Account #631 - Maintenance of Structure & Improvement - The decrease is due to costs incurred maintaining the buildings, including repainting in 2006 not recurring in 2007.

Account #641 - Chemicals - Increase is due to an increase in water usage in 2007 as compared to 2006.

Account #651 - Maintenance of Structure & Improvement - The decrease is due to costs incurred maintaining the buildings, including repainting in 2006 not recurring in 2007.

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

Account #664 - Customer Installations Expenses - Increase is due to the initiation of surveys conducted in customer homes to detect cross-connections.

Account #665 - Miscellaneous Expenses - Increase is due to the increase in safety and development training in 2007.

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

Account #675 - Maintenance of Services - Increase is due to an increase in services repairs in 2007 as compared with 2006. The costs included in this account include restoration costs.

Account #677 - Maintenance of Hydrants - Increase is due to an increase in hydrant repairs. This includes relocating hydrants to allow for sidewalk construction.

Account #926 - Employee Pensions & Benefits - Increase is mainly due to a 12% increase in health insurance costs. The costs of retirees and their spouses still covered by KU's health insurance are included in this account.

Account #932 - Maintenance of General Plant - With the addition of the IT Manager in 2005, additional costs were incurred in 2006 updating existing computers and servers. These cost were allocated to account #920 (Administrative Salaries) in 2007.

WATER OPERATING SECTION FOOTNOTES

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

General footnotes

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

Activity	Meters	Meter AMR	Total
Beg of Year	\$ 781,670	\$ 270,146	\$ 1,051,816
Additions	218,318	115,039	333,357
Retirements	211,113	-0-	211,113
End of Year	\$ 788,875	\$ 385,185	\$ 1,174,060

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

Account #332 - Water Treatment Equipment - In 2007, backwashing equipment was installed at the #9 Filter Plant.

Accumulated Provision for Depreciation - Water --Plant Financed by Utility or Municipality-- (Page W-12)

General footnotes

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

Activity	Meters	Meter AMR	Total
Beg of Year	\$ 54,420	\$ 17,840	\$ 72,260
Accruals	43,190	18,022	61,212
Retirements	211,113	0	211,113
Cost of Removal	35,018	0	35,018
Salvage	4,545	0	4,545
End of Year	\$(143,976)	\$ 35,862	\$(108,114)

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

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

Water Mains (Page W-21)

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

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

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

WATER OPERATING SECTION FOOTNOTES

Water Services (Page W-22)

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

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

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

Meters (Page W-23)

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

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

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

Yes

Hydrants and Distribution System Valves (Page W-24)

General footnotes

During 2007, less than half the valves were operated due to an emphasis on installing the Automated Meter Reading (AMR) ERTS. A greater emphasis on valve operation will be implemented in 2008.

ELECTRIC OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Electricity			
Sales of Electricity (440-448)	49,893,209	44,057,606	1
Total Sales of Electricity	49,893,209	44,057,606	
Other Operating Revenues			
Forfeited Discounts (450)	31,032	33,708	2
Miscellaneous Service Revenues (451)	16,401	18,723	3
Sales of Water and Water Power (453)	0	0	4
Rent from Electric Property (454)	173,070	161,160	5
Interdepartmental Rents (455)	9,702	9,702	6
Other Electric Revenues (456)	11,166	43,359	7
Total Other Operating Revenues	241,371	266,652	
Total Operating Revenues	50,134,580	44,324,258	
Operation and Maintenance Expenses			
Power Production Expenses (500-557)	40,276,188	35,252,856	8
Transmission Expenses (560-573)	0	0	9
Distribution Expenses (580-598)	1,312,758	1,198,874	10
Customer Accounts Expenses (901-905)	416,818	440,190	11
Sales Expenses (911-916)	142,279	34,870	12
Administrative and General Expenses (920-932)	1,923,895	1,699,588	13
Total Operation and Maintenance Expenses	44,071,938	38,626,378	
Other Expenses			
Depreciation Expense (403)	1,829,057	1,677,731	14
Amortization Expense (404-407)		0	15
Taxes (408)	1,667,436	1,555,805	16
Total Other Expenses	3,496,493	3,233,536	
Total Operating Expenses	47,568,431	41,859,914	
NET OPERATING INCOME	2,566,149	2,464,344	

OTHER OPERATING REVENUES (ELECTRIC)

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

Particulars (a)	Amount (b)	
Forfeited Discounts (450):		
Customer late payment charges	31,032	1
Other (specify):		
NONE		2
Total Forfeited Discounts (450)	31,032	
Miscellaneous Service Revenues (451):		
TEMPORARY SERVICE FEES	4,650	3
NEUTRAL ISOLATOR FEES	846	4
RECONNECTION AND NSF CHARGES	10,905	5
Total Miscellaneous Service Revenues (451)	16,401	
Sales of Water and Water Power (453):		
NONE		6
Total Sales of Water and Water Power (453)	0	
Rent from Electric Property (454):		
POLE RENTAL	168,070	7
WPPI ISLAND STREET PEAKER PLANT LAND RENT	5,000	8
Total Rent from Electric Property (454)	173,070	
Interdepartmental Rents (455):		
RENT FROM WATER UTILITY	9,702	9
Total Interdepartmental Rents (455)	9,702	
Other Electric Revenues (456):		
SALES TAX DISCOUNT	3,230	10
JOINT TRENCHING	7,936	11
Total Other Electric Revenues (456)	11,166	

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)	92,694	90,085	14
Water for Power (536)	(46,749)	36,174	15
Hydraulic Expenses (537)	68,303	92,559	16
Electric Expenses (538)	190,468	229,977	17
Miscellaneous Hydraulic Power Generation Expenses (539)	219,811	181,392	18
Rents (540)	0	0	19
Maintenance Supervision and Engineering (541)	60,695	65,790	20
Maintenance of Structures (542)	6,115	14,719	21
Maintenance of Reservoirs, Dams and Waterways (543)	38,918	17,982	22
Maintenance of Electric Plant (544)	192,670	528,875	23
Maintenance of Miscellaneous Hydraulic Plant (545)	0		24
Total Hydraulic Power Generation Expenses	822,925	1,257,553	
OTHER POWER GENERATION EXPENSES			
Operation Supervision and Engineering (546)	5,936	6,297	25
Fuel (547)	0		26
Generation Expenses (548)	16,806	5,594	27

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			
Miscellaneous Other Power Generation Expenses (549)		55	28
Rents (550)		0	29
Maintenance Supervision and Engineering (551)	5,937	5,489	30
Maintenance of Structures (552)	15,112	5,631	31
Maintenance of Generating and Electric Plant (553)	4,260	17,327	32
Maintenance of Miscellaneous Other Power Generating Plant (554)		0	33
Total Other Power Generation Expenses	48,051	40,393	
OTHER POWER SUPPLY EXPENSES			
Purchased Power (555)	39,123,141	33,679,936	34
System Control and Load Dispatching (556)	282,071	274,974	35
Other Expenses (557)		0	36
Total Other Power Supply Expenses	39,405,212	33,954,910	
Total Power Production Expenses	40,276,188	35,252,856	
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)	244,835	255,034	50

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			
Load Dispatching (581)	95,513	89,586	51
Station Expenses (582)	37,240	71,738	52
Overhead Line Expenses (583)	38,673	44,230	53
Underground Line Expenses (584)	28,857	28,603	54
Street Lighting and Signal System Expenses (585)	376	355	55
Meter Expenses (586)	158,313	(33,275)	56
Customer Installations Expenses (587)		0	57
Miscellaneous Distribution Expenses (588)	221,597	205,676	58
Rents (589)		0	59
Maintenance Supervision and Engineering (590)	42,321	42,245	60
Maintenance of Structures (591)	144	837	61
Maintenance of Station Equipment (592)	100,682	95,641	62
Maintenance of Overhead Lines (593)	264,778	312,254	63
Maintenance of Underground Lines (594)	52,413	49,105	64
Maintenance of Line Transformers (595)	15,073	10,162	65
Maintenance of Street Lighting and Signal Systems (596)	10,417	26,077	66
Maintenance of Meters (597)		0	67
Maintenance of Miscellaneous Distribution Plant (598)	1,526	606	68
Total Distribution Expenses	1,312,758	1,198,874	
CUSTOMER ACCOUNTS EXPENSES			
Supervision (901)	48,576	52,826	69
Meter Reading Expenses (902)	92,786	128,290	70
Customer Records and Collection Expenses (903)	213,301	198,835	71
Uncollectible Accounts (904)	62,155	60,239	72
Miscellaneous Customer Accounts Expenses (905)		0	73
Total Customer Accounts Expenses	416,818	440,190	
SALES EXPENSES			
Supervision (911)		0	74
Demonstrating and Selling Expenses (912)		0	75
Advertising Expenses (913)	142,279	34,870	76

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)	
SALES EXPENSES			
Miscellaneous Sales Expenses (916)		0	77
Total Sales Expenses	142,279	34,870	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	262,978	203,559	78
Office Supplies and Expenses (921)	60,715	80,668	79
Administrative Expenses Transferred -- Credit (922)	27,997	30,980	80
Outside Services Employed (923)	38,136	20,702	81
Property Insurance (924)	113,042	115,370	82
Injuries and Damages (925)	101,844	114,541	83
Employee Pensions and Benefits (926)	1,069,106	912,067	84
Regulatory Commission Expenses (928)		4,613	85
Duplicate Charges -- Credit (929)		0	86
Miscellaneous General Expenses (930)	83,262	72,613	87
Rents (931)		0	88
Maintenance of General Plant (932)	222,809	206,435	89
Total Administrative and General Expenses	1,923,895	1,699,588	
Total Operation and Maintenance Expenses	44,071,938	38,626,378	

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		594,195	501,838	1
Social Security		181,493	218,067	2
Wisconsin Gross Receipts Tax		842,325	841,990	3
PSC Remainder Assessment		49,423	41,309	4
Other (specify): SOC SEC ALLOCATED TO PLANT			(47,399)	5
Total tax expense		<u>1,667,436</u>	<u>1,555,805</u>	

PROPERTY TAX EQUIVALENT (ELECTRIC)

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

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Outagamie				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.191490				3
County tax rate	mills		4.942270				4
Local tax rate	mills		8.638490				5
School tax rate	mills		9.176150				6
Voc. school tax rate	mills		1.883890				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		24.832290				10
Less: state credit	mills		1.564220				11
Net tax rate	mills		23.268070				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		8.638490				14
Combined School Tax Rate	mills		11.060040				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		19.698530				17
Total Tax Rate	mills		24.832290				18
Ratio of Local and School Tax to Total	dec.		0.793263				19
Total tax net of state credit	mills		23.268070				20
Net Local and School Tax Rate	mills		18.457693				21
Utility Plant, Jan. 1	\$	70,178,868	70,178,868				22
Materials & Supplies	\$	858,043	858,043				23
Subtotal	\$	71,036,911	71,036,911				24
Less: Plant Outside Limits	\$	34,722,997	34,722,997				25
Taxable Assets	\$	36,313,914	36,313,914				26
Assessment Ratio	dec.		0.886500				27
Assessed Value	\$	32,192,285	32,192,285				28
Net Local & School Rate	mills		18.457693				29
Tax Equiv. Computed for Current Year	\$	594,195	594,195				30
Tax Equivalent per 1994 PSC Report	\$	451,463					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32 33
Tax equiv. for current year (see note 5)	\$	594,195					34

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$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)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
STEAM PRODUCTION PLANT			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Boiler Plant Equipment (312)	0		6
Engines and Engine Driven Generators (313)	0		7
Turbogenerator Units (314)	0		8
Accessory Electric Equipment (315)	0		9
Miscellaneous Power Plant Equipment (316)	0		10
Total Steam Production Plant	0	0	
HYDRAULIC PRODUCTION PLANT			
Land and Land Rights (330)	896,322		11
Structures and Improvements (331)	5,174,917		12
Reservoirs, Dams and Waterways (332)	8,284,035	302,335	13
Water Wheels, Turbines and Generators (333)	6,513,922		14
Accessory Electric Equipment (334)	2,564,660		15
Miscellaneous Power Plant Equipment (335)	180,155		16
Roads, Railroads and Bridges (336)	432,172		17
Total Hydraulic Production Plant	24,046,183	302,335	
OTHER PRODUCTION PLANT			
Land and Land Rights (340)	27,532		18
Structures and Improvements (341)	149,538		19
Fuel Holders, Producers and Accessories (342)	183,462		20
Prime Movers (343)	971,770		21
Generators (344)	459,072		22
Accessory Electric Equipment (345)	316,480		23
Miscellaneous Power Plant Equipment (346)	12,504		24
Total Other Production Plant	2,120,358	0	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
STEAM PRODUCTION PLANT			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Boiler Plant Equipment (312)			0 6
Engines and Engine Driven Generators (313)			0 7
Turbogenerator Units (314)			0 8
Accessory Electric Equipment (315)			0 9
Miscellaneous Power Plant Equipment (316)			0 10
Total Steam Production Plant	0	0	0
HYDRAULIC PRODUCTION PLANT			
Land and Land Rights (330)			896,322 11
Structures and Improvements (331)			5,174,917 12
Reservoirs, Dams and Waterways (332)	11,136		8,575,234 13
Water Wheels, Turbines and Generators (333)			6,513,922 14
Accessory Electric Equipment (334)			2,564,660 15
Miscellaneous Power Plant Equipment (335)			180,155 16
Roads, Railroads and Bridges (336)			432,172 17
Total Hydraulic Production Plant	11,136	0	24,337,382
OTHER PRODUCTION PLANT			
Land and Land Rights (340)			27,532 18
Structures and Improvements (341)			149,538 19
Fuel Holders, Producers and Accessories (342)			183,462 20
Prime Movers (343)			971,770 21
Generators (344)			459,072 22
Accessory Electric Equipment (345)			316,480 23
Miscellaneous Power Plant Equipment (346)			12,504 24
Total Other Production Plant	0	0	2,120,358

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)	
TRANSMISSION PLANT			
Land and Land Rights (350)	0		25
Structures and Improvements (352)	0		26
Station Equipment (353)	0		27
Towers and Fixtures (354)	0		28
Poles and Fixtures (355)	0		29
Overhead Conductors and Devices (356)	0		30
Underground Conduit (357)	0		31
Underground Conductors and Devices (358)	0		32
Roads and Trails (359)	0		33
Total Transmission Plant	0	0	
DISTRIBUTION PLANT			
Land and Land Rights (360)	225,360		34
Structures and Improvements (361)	83,295		35
Station Equipment (362)	8,832,725	1,357,625	36
Storage Battery Equipment (363)	0		37
Poles, Towers and Fixtures (364)	3,063,150	328,597	38
Overhead Conductors and Devices (365)	2,859,646	285,194	39
Underground Conduit (366)	319,230	32,226	40
Underground Conductors and Devices (367)	3,026,465	165,048	41
Line Transformers (368)	4,381,785	349,880	42
Services (369)	1,615,747	125,699	43
Meters (370)	1,947,838	105,658	44
Installations on Customers' Premises (371)	114,299	4,186	45
Leased Property on Customers' Premises (372)	0		46
Street Lighting and Signal Systems (373)	1,346,271	70,306	47
Total Distribution Plant	27,815,811	2,824,419	
GENERAL PLANT			
Land and Land Rights (389)	48,915	524,948	48
Structures and Improvements (390)	1,855,347	2,909,093	49
Office Furniture and Equipment (391)	165,210	30,348	50
Computer Equipment (391.1)	601,585	119,817	51
Transportation Equipment (392)	1,383,814	117,050	52
Stores Equipment (393)	53,530	39,824	53
Tools, Shop and Garage Equipment (394)	503,939	73,584	54

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION PLANT			
Land and Land Rights (350)			0 25
Structures and Improvements (352)			0 26
Station Equipment (353)			0 27
Towers and Fixtures (354)			0 28
Poles and Fixtures (355)			0 29
Overhead Conductors and Devices (356)			0 30
Underground Conduit (357)			0 31
Underground Conductors and Devices (358)			0 32
Roads and Trails (359)			0 33
Total Transmission Plant	0	0	0
DISTRIBUTION PLANT			
Land and Land Rights (360)			225,360 34
Structures and Improvements (361)			83,295 35
Station Equipment (362)	66,486		10,123,864 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)	30,331		3,361,416 38
Overhead Conductors and Devices (365)	15,161		3,129,679 39
Underground Conduit (366)			351,456 40
Underground Conductors and Devices (367)	4,896		3,186,617 41
Line Transformers (368)	49,183		4,682,482 42
Services (369)	1,272		1,740,174 43
Meters (370)	202,922		1,850,574 44
Installations on Customers' Premises (371)	84		118,401 45
Leased Property on Customers' Premises (372)			0 46
Street Lighting and Signal Systems (373)	15,090		1,401,487 47
Total Distribution Plant	385,425	0	30,254,805
GENERAL PLANT			
Land and Land Rights (389)			573,863 48
Structures and Improvements (390)			4,764,440 49
Office Furniture and Equipment (391)			195,558 50
Computer Equipment (391.1)			721,402 51
Transportation Equipment (392)	99,629		1,401,235 52
Stores Equipment (393)			93,354 53
Tools, Shop and Garage Equipment (394)	368		577,155 54

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$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)	
GENERAL PLANT			
Laboratory Equipment (395)	56,427		55
Power Operated Equipment (396)	211,843	87,138	56
Communication Equipment (397)	489,898	1,442	57
Miscellaneous Equipment (398)	18,202		58
Other Tangible Property (399)	0		59
Total General Plant	5,388,710	3,903,244	
Total utility plant in service directly assignable	59,371,062	7,029,998	
Common Utility Plant Allocated to Electric Department	0		60
Total utility plant in service	59,371,062	7,029,998	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
GENERAL PLANT			
Laboratory Equipment (395)			56,427 55
Power Operated Equipment (396)	59,629		239,352 56
Communication Equipment (397)			491,340 57
Miscellaneous Equipment (398)			18,202 58
Other Tangible Property (399)			0 59
Total General Plant	159,626	0	9,132,328
Total utility plant in service directly assignable	556,187	0	65,844,873
Common Utility Plant Allocated to Electric Department			0 60
Total utility plant in service	556,187	0	65,844,873

ELECTRIC UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

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

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

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

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

ELECTRIC UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
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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)	
TRANSMISSION PLANT			
Land and Land Rights (350)	0		25
Structures and Improvements (352)	0		26
Station Equipment (353)	0		27
Towers and Fixtures (354)	0		28
Poles and Fixtures (355)	0		29
Overhead Conductors and Devices (356)	0		30
Underground Conduit (357)	0		31
Underground Conductors and Devices (358)	0		32
Roads and Trails (359)	0		33
Total Transmission Plant	0	0	
DISTRIBUTION PLANT			
Land and Land Rights (360)	0		34
Structures and Improvements (361)	0		35
Station Equipment (362)	0		36
Storage Battery Equipment (363)	0		37
Poles, Towers and Fixtures (364)	1,462,382	39,349	38
Overhead Conductors and Devices (365)	1,411,776	104,390	39
Underground Conduit (366)	389,386	59,844	40
Underground Conductors and Devices (367)	2,398,917	378,398	41
Line Transformers (368)	44,770	28,836	42
Services (369)	652,833	5,046	43
Meters (370)	0		44
Installations on Customers' Premises (371)	0		45
Leased Property on Customers' Premises (372)	0		46
Street Lighting and Signal Systems (373)	130,811	4,318	47
Total Distribution Plant	6,490,875	620,181	
GENERAL PLANT			
Land and Land Rights (389)	0		48
Structures and Improvements (390)	0		49
Office Furniture and Equipment (391)	0		50
Computer Equipment (391.1)	0		51
Transportation Equipment (392)	0		52
Stores Equipment (393)	0		53
Tools, Shop and Garage Equipment (394)	0		54

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION PLANT			
Land and Land Rights (350)			0 25
Structures and Improvements (352)			0 26
Station Equipment (353)			0 27
Towers and Fixtures (354)			0 28
Poles and Fixtures (355)			0 29
Overhead Conductors and Devices (356)			0 30
Underground Conduit (357)			0 31
Underground Conductors and Devices (358)			0 32
Roads and Trails (359)			0 33
Total Transmission Plant	0	0	0
DISTRIBUTION PLANT			
Land and Land Rights (360)			0 34
Structures and Improvements (361)			0 35
Station Equipment (362)			0 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)	14,480		1,487,251 38
Overhead Conductors and Devices (365)	7,484		1,508,682 39
Underground Conduit (366)			449,230 40
Underground Conductors and Devices (367)	3,881		2,773,434 41
Line Transformers (368)			73,606 42
Services (369)	514		657,365 43
Meters (370)			0 44
Installations on Customers' Premises (371)			0 45
Leased Property on Customers' Premises (372)			0 46
Street Lighting and Signal Systems (373)	1,467		133,662 47
Total Distribution Plant	27,826	0	7,083,230
GENERAL PLANT			
Land and Land Rights (389)			0 48
Structures and Improvements (390)			0 49
Office Furniture and Equipment (391)			0 50
Computer Equipment (391.1)			0 51
Transportation Equipment (392)			0 52
Stores Equipment (393)			0 53
Tools, Shop and Garage Equipment (394)			0 54

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$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)	
GENERAL PLANT			
Laboratory Equipment (395)	0		55
Power Operated Equipment (396)	0		56
Communication Equipment (397)	97,349		57
Miscellaneous Equipment (398)	0		58
Other Tangible Property (399)	0		59
Total General Plant	97,349	0	
Total utility plant in service directly assignable	6,588,224	620,181	
Common Utility Plant Allocated to Electric Department	0		60
Total utility plant in service	6,588,224	620,181	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
GENERAL PLANT			
Laboratory Equipment (395)			0 55
Power Operated Equipment (396)			0 56
Communication Equipment (397)			97,349 57
Miscellaneous Equipment (398)			0 58
Other Tangible Property (399)			0 59
Total General Plant	0	0	97,349
Total utility plant in service directly assignable	27,826	0	7,180,579
Common Utility Plant Allocated to Electric Department			0 60
Total utility plant in service	27,826	0	7,180,579

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			1
Boiler Plant Equipment (312)	0			2
Engines and Engine Driven Generators (313)	0			3
Turbogenerator Units (314)	0			4
Accessory Electric Equipment (315)	0			5
Miscellaneous Power Plant Equipment (316)	0			6
Total Steam Production Plant	0		0	
HYDRAULIC PRODUCTION PLANT				
Structures and Improvements (331)	2,478,604	1.72%	89,009	7
Reservoirs, Dams and Waterways (332)	2,081,838	1.92%	161,849	8
Water Wheels, Turbines and Generators (333)	3,232,834	1.85%	120,508	9
Accessory Electric Equipment (334)	1,401,404	4.17%	106,946	10
Miscellaneous Power Plant Equipment (335)	119,412	3.33%	5,999	11
Roads, Railroads and Bridges (336)	145,601	4.00%	17,287	12
Total Hydraulic Production Plant	9,459,693		501,598	
OTHER PRODUCTION PLANT				
Structures and Improvements (341)	97,124	2.08%	3,110	13
Fuel Holders, Producers and Accessories (342)	53,250	3.03%	5,559	14
Prime Movers (343)	1,101,448	3.03%		15
Generators (344)	459,072	3.03%		16
Accessory Electric Equipment (345)	216,775	3.03%	9,589	17
Miscellaneous Power Plant Equipment (346)	12,504	4.00%		18
Total Other Production Plant	1,940,173		18,258	
TRANSMISSION PLANT				
Structures and Improvements (352)	0			19
Station Equipment (353)	0			20
Towers and Fixtures (354)	0			21
Poles and Fixtures (355)	0			22
Overhead Conductors and Devices (356)	0			23
Underground Conduit (357)	0			24
Underground Conductors and Devices (358)	0			25

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
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
331					2,567,613 7
332	11,136	5,000			2,227,551 8
333					3,353,342 9
334					1,508,350 10
335					125,411 11
336					162,888 12
	<u>11,136</u>	<u>5,000</u>	<u>0</u>	<u>0</u>	<u>9,945,155</u>
341					100,234 13
342					58,809 14
343					1,101,448 15
344					459,072 16
345					226,364 17
346					12,504 18
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,958,431</u>
352					0 19
353					0 20
354					0 21
355					0 22
356					0 23
357					0 24
358					0 25

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)	
TRANSMISSION PLANT				
Roads and Trails (359)	0			26
Total Transmission Plant	0		0	
DISTRIBUTION PLANT				
Structures and Improvements (361)	83,295	3.23%		27
Station Equipment (362)	4,685,768	3.23%	306,149	28
Storage Battery Equipment (363)	0			29
Poles, Towers and Fixtures (364)	1,400,531	4.07%	130,740	30
Overhead Conductors and Devices (365)	1,410,888	4.00%	119,787	31
Underground Conduit (366)	69,648	2.50%	8,384	32
Underground Conductors and Devices (367)	949,101	3.67%	114,010	33
Line Transformers (368)	1,806,822	3.33%	150,920	34
Services (369)	755,919	4.38%	73,495	35
Meters (370)	(17,544)	3.70%	70,271	36
Installations on Customers' Premises (371)	92,344	5.50%	6,399	37
Leased Property on Customers' Premises (372)	0			38
Street Lighting and Signal Systems (373)	784,079	4.78%	65,671	39
Total Distribution Plant	12,020,851		1,045,826	
GENERAL PLANT				
Structures and Improvements (390)	1,027,485	2.56%	84,733	40
Office Furniture and Equipment (391)	150,932	6.25%	11,274	41
Computer Equipment (391.1)	593,505	14.29%	94,527	42
Transportation Equipment (392)	828,494	10.00%	115,660	43
Stores Equipment (393)	32,844	4.55%	3,342	44
Tools, Shop and Garage Equipment (394)	352,053	6.67%	36,054	45
Laboratory Equipment (395)	47,024	4.55%	2,567	46
Power Operated Equipment (396)	130,415	10.00%	59,456	47
Communication Equipment (397)	155,763	7.30%	29,058	48
Miscellaneous Equipment (398)	7,898	10.00%	1,820	49
Other Tangible Property (399)	0			50
Total General Plant	3,326,413		438,491	
Total accum. prov. directly assignable	26,747,130		2,004,173	

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)
359					0 26
	0	0	0	0	0
361					83,295 27
362	66,486	21,428			4,904,003 28
363					0 29
364	30,331	75,184	5,548		1,431,304 30
365	15,161	23,866	35,954		1,527,602 31
366					78,032 32
367	4,896	4,119			1,054,096 33
368	49,183	9,297	14,150		1,913,412 34
369	1,272	2,005			826,137 35
370	202,922				(150,195) 36
371	84	69			98,590 37
372					0 38
373	15,090	14,195	119		820,584 39
	385,425	150,163	55,771	0	12,586,860
390					1,112,218 40
391					162,206 41
391.1					688,032 42
392	99,629		8,817		853,342 43
393					36,186 44
394	368		100		387,839 45
395					49,591 46
396	59,629		5,460		135,702 47
397					184,821 48
398					9,718 49
399					0 50
	159,626	0	14,377	0	3,619,655
	556,187	155,163	70,148	0	28,110,101

**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)
Common Utility Plant Allocated to Electric Department	0		51
Total accum. prov. for depreciation	<u><u>26,747,130</u></u>		<u><u>2,004,173</u></u>

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)
					0 51
	556,187	155,163	70,148	0	28,110,101

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		1
Boiler Plant Equipment (312)	0		2
Engines and Engine Driven Generators (313)	0		3
Turbogenerator Units (314)	0		4
Accessory Electric Equipment (315)	0		5
Miscellaneous Power Plant Equipment (316)	0		6
Total Steam Production Plant	0		0
HYDRAULIC PRODUCTION PLANT			
Structures and Improvements (331)	0		7
Reservoirs, Dams and Waterways (332)	0		8
Water Wheels, Turbines and Generators (333)	0		9
Accessory Electric Equipment (334)	0		10
Miscellaneous Power Plant Equipment (335)	0		11
Roads, Railroads and Bridges (336)	0		12
Total Hydraulic Production Plant	0		0
OTHER PRODUCTION PLANT			
Structures and Improvements (341)	0		13
Fuel Holders, Producers and Accessories (342)	0		14
Prime Movers (343)	0		15
Generators (344)	0		16
Accessory Electric Equipment (345)	0		17
Miscellaneous Power Plant Equipment (346)	0		18
Total Other Production Plant	0		0
TRANSMISSION PLANT			
Structures and Improvements (352)	0		19
Station Equipment (353)	0		20
Towers and Fixtures (354)	0		21
Poles and Fixtures (355)	0		22
Overhead Conductors and Devices (356)	0		23
Underground Conduit (357)	0		24
Underground Conductors and Devices (358)	0		25

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
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
331					0 7
332					0 8
333					0 9
334					0 10
335					0 11
336					0 12
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
341					0 13
342					0 14
343					0 15
344					0 16
345					0 17
346					0 18
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
352					0 19
353					0 20
354					0 21
355					0 22
356					0 23
357					0 24
358					0 25

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)	
TRANSMISSION PLANT				
Roads and Trails (359)	0			26
Total Transmission Plant	0		0	
DISTRIBUTION PLANT				
Structures and Improvements (361)	0			27
Station Equipment (362)	0			28
Storage Battery Equipment (363)	0			29
Poles, Towers and Fixtures (364)	794,503	4.07%	60,025	30
Overhead Conductors and Devices (365)	787,607	4.00%	58,409	31
Underground Conduit (366)	54,661	2.50%	10,483	32
Underground Conductors and Devices (367)	610,753	3.67%	94,913	33
Line Transformers (368)	1,807	3.33%	1,971	34
Services (369)	419,888	4.38%	28,693	35
Meters (370)	0			36
Installations on Customers' Premises (371)	0			37
Leased Property on Customers' Premises (372)	0			38
Street Lighting and Signal Systems (373)	19,338	4.78%	6,321	39
Total Distribution Plant	2,688,557		260,815	
GENERAL PLANT				
Structures and Improvements (390)	0			40
Office Furniture and Equipment (391)	0			41
Computer Equipment (391.1)	0			42
Transportation Equipment (392)	0			43
Stores Equipment (393)	0			44
Tools, Shop and Garage Equipment (394)	0			45
Laboratory Equipment (395)	0			46
Power Operated Equipment (396)	0			47
Communication Equipment (397)	9,735	4.00%	3,894	48
Miscellaneous Equipment (398)	0			49
Other Tangible Property (399)	0			50
Total General Plant	9,735		3,894	
Total accum. prov. directly assignable	2,698,292		264,709	

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)
359					0 26
	0	0	0	0	0
361					0 27
362					0 28
363					0 29
364	14,480	35,894			804,154 30
365	7,484	11,783			826,749 31
366					65,144 32
367	3,881	3,264			698,521 33
368					3,778 34
369	514	810			447,257 35
370					0 36
371					0 37
372					0 38
373	1,467	1,379			22,813 39
	27,826	53,130	0	0	2,868,416
390					0 40
391					0 41
391.1					0 42
392					0 43
393					0 44
394					0 45
395					0 46
396					0 47
397					13,629 48
398					0 49
399					0 50
	0	0	0	0	13,629
	27,826	53,130	0	0	2,882,045

**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)
Common Utility Plant Allocated to Electric Department	0		51
Total accum. prov. for depreciation	<u><u>2,698,292</u></u>		<u><u>264,709</u></u>

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)
					0 51
	<u>27,826</u>	<u>53,130</u>	<u>0</u>	<u>0</u>	<u>2,882,045</u>

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		1		0	1
7.2/12.5 kV (12kV)	183				183	2
14.4/24.9 kV (25kV)					0	3
Other:						
NONE					0	4
Underground Lines						
2.4/4.16 kV (4kV)					0	5
7.2/12.5 kV (12kV)	302		1		303	6
14.4/24.9 kV (25kV)					0	7
Other:						
NONE					0	8
Primary Distribution System Voltage(s) -- Rural						
Pole Lines						
2.4/4.16 kV (4kV)					0	9
7.2/12.5 kV (12kV)	145				145	10
14.4/24.9 kV (25kV)					0	11
Other:						
NONE					0	12
Underground Lines						
2.4/4.16 kV (4kV)					0	13
7.2/12.5 kV (12kV)	141		1		142	14
14.4/24.9 kV (25kV)					0	15
Other:						
NONE					0	16
Transmission System						
Pole Lines						
34.5 kV					0	17
69 kV					0	18
115 kV					0	19
138 kV					0	20
Other:						
NONE					0	21
Underground Lines						
34.5 kV					0	22
69 kV					0	23
115 kV					0	24
138 kV					0	25
Other:						
NONE					0	26

RURAL LINE CUSTOMERS

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

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

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).

Month (a)	Monthly Peak					Monthly Energy Usage (kWh) (000's) (f)	
	kW (b)	Day of Week (c)	Date (MM/DD/YYYY) (d)	Time Beginning (HH:MM) (e)			
January	01	112,596	Tuesday	01/09/2007	18:00	68,695	1
February	02	116,184	Wednesday	02/07/2007	19:00	66,345	2
March	03	110,772	Thursday	03/08/2007	20:00	70,482	3
April	04	114,858	Thursday	04/12/2007	09:00	69,213	4
May	05	121,806	Wednesday	05/30/2007	15:00	73,977	5
June	06	129,037	Tuesday	06/26/2007	18:00	71,125	6
July	07	131,103	Tuesday	07/31/2007	16:00	74,058	7
August	08	127,453	Thursday	08/02/2007	16:00	75,719	8
September	09	118,993	Thursday	09/06/2007	12:00	66,638	9
October	10	111,907	Monday	10/08/2007	15:00	69,914	10
November	11	113,832	Friday	11/09/2007	09:00	67,045	11
December	12	111,929	Tuesday	12/11/2007	19:00	67,629	12
Total		1,420,470				840,840	
System Name WPPI							

ELECTRIC ENERGY ACCOUNT

Particulars (a)	kWh (000's) (b)	
Source of Energy		
Generation (excluding Station Use):		
Fossil Steam		1
Nuclear Steam		2
Hydraulic	117,502	3
Internal Combustion Turbine	179	4
Internal Combustion Reciprocating		5
Non-Conventional (wind, photovoltaic, etc.)		6
Total Generation	117,681	7
Purchases	723,338	8
Interchanges:		9
In (gross)		9
Out (gross)	179	10
Net	(179)	11
Transmission for/by others (wheeling):		12
Received		12
Delivered		13
Net	0	14
Total Source of Energy	840,840	15
Disposition of Energy		
Sales to Ultimate Consumers (including interdepartmental sales)	819,522	18
Sales For Resale	844	19
Energy Used by the Company (excluding station use):		20
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	820,366	24
Energy Losses:		25
Transmission Losses (if applicable)		26
Distribution Losses	20,474	27
Total Energy Losses	20,474	28
Loss Percentage (% Total Energy Losses of Total Source of Energy)	2.4349%	29
Total Disposition of Energy	840,840	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)
Residential Sales				
RESIDENTIAL (INSIDE CITY)	RG-1	6,264	61,230	1
RESIDENTIAL (OUTSIDE CITY)	RG-1	6,267	67,801	2
Total Sales for Residential Sales		12,531	129,031	
Commercial & Industrial				
SMALL POWER SERVICE (INSIDE CITY)	CP-1	61	15,612	3
SMALL POWER SERVICE (OUTSIDE CITY)	CP-1	79	18,844	4
LARGE POWER TOU (INSIDE CITY)	CP-2	23	37,811	5
LARGE POWER TOU (OUTSIDE CITY)	CP-2	23	44,638	6
INDUSTRIAL POWER TOU (INSIDE CITY)	CP-3	2	80,094	7
LARGE INDUSTRIAL POWER TOU (INSIDE CITY)	CP-4	1	163,049	8
LARGE INDUSTRIAL POWER TOU (OUTSIDE CITY)	CP-4	1	294,893	9
GENERAL SERVICE (INSIDE CITY)	GS-1	579	14,559	10
GENERAL SERVICE (OUTSIDE CITY)	GS-1	712	15,456	11
INTERDEPARTMENTAL (INSIDE CITY)	GS-1	25	2,107	12
INTERDEPARTMENTAL (OUTSIDE CITY)	GS-1	5	113	13
PUBLIC AUTHORITY (INSIDE CITY)	GS-1	66	1,060	14
PUBLIC AUTHORITY (OUTSIDE CITY)	GS-1	23	357	15
Total Sales for Commercial & Industrial		1,600	688,593	
Public Street & Highway Lighting				
PUBLIC STREET LIGHTS (INSIDE CITY)	MS-1	1	1,095	16
PUBLIC STREET LIGHTS (OUTSIDE CITY)	MS-1	9	803	17
Total Sales for Public Street & Highway Lighting		10	1,898	
Sales for Resale				
FIRM STANDBY AND MAINTENANCE	CP-6	1	1	18
GENERATION CREDIT - WPPI CONTRACT	NA	0	1	19
Total Sales for Sales for Resale		1	2	
TOTAL SALES FOR ELECTRICITY		14,142	819,524	

SALES OF ELECTRICITY BY RATE SCHEDULE (cont.)

Demand kW (e)	Customer or Distribution kW (f)	Tariff Revenues (g)	PCAC Revenues (h)	Total Revenues (g)+(h)	
		4,542,233	282,337	4,824,570	1
		4,977,371	320,936	5,298,307	2
0	0	9,519,604	603,273	10,122,877	
50,885	64,267	991,111	75,631	1,066,742	3
67,267	90,050	1,247,208	90,887	1,338,095	4
120,217	138,523	2,250,247	195,067	2,445,314	5
117,857	135,136	2,528,150	226,287	2,754,437	6
163,859	179,988	3,943,200	408,331	4,351,531	7
263,130	344,741	7,834,873	848,489	8,683,362	8
462,453	498,792	13,700,597	1,418,204	15,118,801	9
		1,097,971	67,475	1,165,446	10
		1,173,492	75,990	1,249,482	11
		152,523	8,832	161,355	12
		8,532	287	8,819	13
		82,537	5,004	87,541	14
		27,113	1,708	28,821	15
1,245,668	1,451,497	35,037,554	3,422,192	38,459,746	
		172,856	5,461	178,317	16
		145,173	4,005	149,178	17
0	0	318,029	9,466	327,495	
		110,485		110,485	18
		872,606		872,606	19
0	0	983,091	0	983,091	
1,245,668	1,451,497	45,858,278	4,034,931	49,893,209	

PURCHASED POWER STATISTICS

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

Particulars (a)	(b)		(c)		
Name of Vendor	WPPI				1
Point of Delivery	KAUKAUNA				2
Type of Power Purchased (firm, dump, etc.)	FIRM				3
Voltage at Which Delivered	138000				4
Point of Metering	KAUKAUNA				5
Total of 12 Monthly Maximum Demands -- kW	1,241,577				6
Average load factor	79.8077%				7
Total Cost of Purchased Power	39,123,141				8
Average cost per kWh	0.0541				9
On-Peak Hours (if applicable)	07:00 to 21:00				10
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	11
January	24,494	30,434			12
February	26,180	32,744			13
March	25,454	30,825			14
April	24,129	30,285			15
May	28,046	34,867			16
June	28,896	36,276			17
July	29,759	38,848			18
August	33,183	37,066			19
September	24,188	35,660			20
October	26,275	30,899			21
November	25,258	32,169			22
December	23,420	33,983			23
Total kWh (000)	319,282	404,056			24
					25
					26
					27
	(d)		(e)		28
Name of Vendor					29
Point of Delivery					30
Voltage at Which Delivered					31
Point of Metering					32
Type of Power Purchased (firm, dump, etc.)					33
Total of 12 Monthly Maximum Demands -- kW					34
Average load factor					35
Total Cost of Purchased Power					36
Average cost per kWh					37
On-Peak Hours (if applicable)					38
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	39
January					40
February					41
March					42
April					43
May					44
June					45
July					46
August					47
September					48
October					49
November					50
December					51
Total kWh (000)					52

PRODUCTION STATISTICS TOTALS

Particulars (a)	Total (b)	
Name of Plant		1
Unit Identification		2
Type of Generation		3
kWh Net Generation (000)	117,502	4
Is Generation Metered or Estimated?		5
Is Exciter & Station Use Metered or Estimated?		6
60-Minute Maximum Demand--kW (est. if not meas.)	22,500	7
Date and Hour of Such Maximum Demand	4/17/2007 13	8
Load Factor	0.5962	9
Maximum Net Generation in Any One Day	534,100	10
Date of Such Maximum	4/16/2007	11
Number of Hours Generators Operated		12
Maximum Continuous or Dependable Capacity--kW	0	13
Is Plant Owned or Leased?		14
Total Production Expenses	869,674	15
Cost per kWh of Net Generation (\$)	7	16
Monthly Net Generation --- kWh (000):		
January	13,766	17
February	7,423	18
March	14,204	19
April	14,801	20
May	11,063	21
June	5,954	22
July	5,452	23
August	5,469	24
September	6,789	25
October	12,738	26
November	9,617	27
December	10,226	28
Total kWh (000)	117,502	29
Gas Consumed--Therms	0	30
Average Cost per Therm Burned (\$)	0.0000	31
Fuel Oil Consumed Barrels (42 gal.)	0	32
Average Cost per Barrel of Oil Burned (\$)		33
Specific Gravity		34
Average BTU per Gallon		35
Lubricating Oil Consumed--Gallons	0	36
Average Cost per Gallon (\$)		37
kWh Net Generation per Gallon of Fuel Oil		38
kWh Net Generation per Gallon of Lubr. Oil		39
Does plant produce steam for heating or other purposes in addition to elec. generation?		40
Coal consumed--tons (2,000 lbs.)	0	42
Average Cost per Ton (\$)		43
Kind of Coal Used		44
Average BTU per Pound		45
Water Evaporated--Thousands of Pounds	0	46
Is Water Evaporated, Metered or Estimated?		47
Lbs. of Steam per Lb. of Coal or Equivalent Fuel		48
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.		49
Based on Total Coal Used at Plant		50
Based on Coal Used Solely in Electric Generation		51
Average BTU per kWh Net Generation		52
Total Cost of Fuel (Oil and/or Coal)		53
per kWh Net Generation (\$)		54

PRODUCTION STATISTICS

Particulars (a)	Plant (b)	Plant (c)	Plant (d)	Plant (e)	
Name of Plant	COMB LOCKS AUK CITY PLT .ITTLE CHUTE NEW BADGER				1
Unit Identification	1 & 2	1, 2	1, 2 &3	1 & 2	2
Type of Generation	HYDRO	HYDRO	HYDRO	HYDRO	3
kWh Net Generation (000)	32,892	25,745	17,717	15,834	4
Is Generation Metered or Estimated?	M	M	M	M	5
Is Exciter & Station Use Metered or Estimated?	M	M	M	M	6
60-Minute Maximum Demand--kW (est. if not meas.)	6,820	5,170	3,589	3,619	7
Date and Hour of Such Maximum Demand	10/18/2007 14	3/19/2007 12	11/3/2007 13	6/3/2007 16	8
Load Factor	0.5506	0.5685	0.5635	0.4995	9
Maximum Net Generation in Any One Day	159,020	123,860	82,368	79,045	10
Date of Such Maximum	04/05/2007	03/18/2007	04/19/2007	01/17/2007	11
Number of Hours Generators Operated	13,324	12,860	18,623	10,608	12
Maximum Continuous or Dependable Capacity--kW					13
Is Plant Owned or Leased?	O	O	O	O	14
Total Production Expenses	140,817	254,097	153,749	88,638	15
Cost per kWh of Net Generation (\$)	4.2812	9.8698	8.6780	5.5980	16
Monthly Net Generation --- kWh (000):					
January	4,283	2,376	2,254	1,986	17
February	1,974	1,954	1,117	938	18
March	3,967	3,338	2,098	1,918	19
April	4,128	3,445	2,207	2,050	20
May	3,075	2,553	1,725	1,217	21
June	1,577	1,525	652	647	22
July	1,391	1,382	798	215	23
August	1,372	1,334	759	1,219	24
September	2,191	648	1,105	1,226	25
October	3,526	2,850	1,878	1,968	26
November	2,700	1,996	1,543	1,169	27
December	2,708	2,344	1,581	1,281	28
Total kWh (000)	32,892	25,745	17,717	15,834	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.)					42
Average Cost per Ton (\$)					43
Kind of Coal Used					44
Average BTU per Pound					45
Water Evaporated--Thousands of Pounds					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
					54

PRODUCTION STATISTICS

Particulars (a)	Plant (b)	Plant (c)	Plant (d)	Plant (e)
Name of Plant	OLD BADGER WIDE CROCHE			1
Unit Identification	3 & 4	1,2,3,4		2
Type of Generation	HYDRO	HYDRO		3
kWh Net Generation (000)	12,324	12,990		4
Is Generation Metered or Estimated?	M	M		5
Is Exciter & Station Use Metered or Estimated?	M	M		6
60-Minute Maximum Demand--kW (est. if not meas.)	2,458	2,767		7
Date and Hour of Such Maximum Demand	6/9/2007 3	3/14/2007 0		8
Load Factor	0.5724	0.5359		9
Maximum Net Generation in Any One Day	56,582	63,942		10
Date of Such Maximum	06/18/2007	05/03/2007		11
Number of Hours Generators Operated	12,502	21,680		12
Maximum Continuous or Dependable Capacity--kW				13
Is Plant Owned or Leased?	O	O		14
Total Production Expenses	100,990	131,383		15
Cost per kWh of Net Generation (\$)	8.1946	10.1142		16
Monthly Net Generation --- kWh (000):				
January	1,302	1,565		17
February	634	806		18
March	1,320	1,563		19
April	1,359	1,612		20
May	1,252	1,241		21
June	968	585		22
July	1,106	560		23
August	198	587		24
September	785	834		25
October	1,125	1,391		26
November	1,126	1,083		27
December	1,149	1,163		28
Total kWh (000)	12,324	12,990		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.)				42
Average Cost per Ton (\$)				43
Kind of Coal Used				44
Average BTU per Pound				45
Water Evaporated--Thousands of Pounds				46
Is Water Evaporated, Metered or Estimated?				47
Lbs. of Steam per Lb. of Coal or Equivalent Fuel				48
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.				49
Based on Total Coal Used at Plant				50
Based on Coal Used Solely in Electric Generation				51
Average BTU per kWh Net Generation				52
Total Cost of Fuel (Oil and/or Coal)				53
per kWh Net Generation (\$)				54

STEAM PRODUCTION PLANTS

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

Boilers

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

INTERNAL COMBUSTION GENERATION PLANTS

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

Prime Movers

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

STEAM PRODUCTION PLANTS (cont.)

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

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

1

INTERNAL COMBUSTION GENERATION PLANTS (cont.)

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

Generators						
Year Installed (h)	Voltage (kV) (i)	kWh Generated	Rated Unit Capacity		Total Rated Plant Capacity (kW) (m)	Total Maximum Continuous Plant Capacity (kW) (n)
		by Each Unit Generator During Yr. (000's) (j)	kW (k)	kVA (l)		
1969	12	179	20,000	21,176	20,000	20,000
		Total	179	20,000	20,000	20,000

1

HYDRAULIC GENERATING PLANTS

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

Name of Plant (a)	Name of Stream (b)	Control (Attended, Automatic or Remote) (c)	Type (d)	Prime Movers				Rated HP Each Unit (h)	
				Unit No. (e)	Year Installed (f)	RPM (g)			
COMB LOCKS	FOX RIVER	REMOTE	TUBE	2	1,988	900	4,333	1	
KAUK CITY PLT	FOX RIVER	REMOTE	VERTIC	2	1,941	139	3,300	2	
LITTLE CHUTE	FOX RIVER	REMOTE	VERTIC	3	1,948	112	1,600	3	
NEW BADGER	FOX RIVER	REMOTE	VERTIC	2	1,928	150	2,475	4	
OLD BADGER	FOX RIVER	REMOTE	HORIZC	2	1,907	180	1,515	5	
RAPIDE CROCHE	FOX RIVER	REMOTE	VERTIC	4	1,926	90	800	6	
Total							14,023		

HYDRAULIC GENERATING PLANTS (cont.)

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

Generators							Total Rated Plant Capacity (kW) (p)	Total Maximum Continuous Plant Capacity (kW) (q)	
Rated Head (i)	Operating Head (j)	Year Installed (k)	Voltage (kV) (l)	kWh Generated by Each Unit During Year (000's) (m)	Rated Unit Capacity				
					kW (n)	kVA (o)			
20	19	1,988	4	32,892	3,100	3,875	6,200	6,200	1
22	22	1,941	4	25,745	2,400	3,000	4,800	4,800	2
14	14	1,948	2	17,717	1,100	1,375	3,300	3,300	3
24	24	1,928	2	15,834	1,800	2,200	3,600	3,600	4
22	22	1,907	2	12,324	1,000	1,100	2,000	2,000	5
9	9	1,926	2	12,990	600	750	2,400	2,400	6
Total				117,502	10,000	12,300	22,300	22,300	

SUBSTATION EQUIPMENT

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

Particulars (a)	Utility Designation					1
	(b)	(c)	(d)	(e)	(f)	
Name of Substation	"OO" SUB	Ann St	Central	Comb Loc 1	Comb Loc 2	1
Voltage--High Side	34	34	138	34	138	2
Voltage--Low Side	12	12	34	12	34	3
Num. Main Transformers in Operation	1	1	1	1	1	4
Total Capacity of Transformers in kVA	10,500	10,000	50,000	22,500	50,000	5
Number of Spare Transformers on Hand	0	0	0	0	0	6
15-Minute Maximum Demand in kW						7
Dt and Hr of Such Maximum Demand						8
Kwh Output						9

SUBSTATION EQUIPMENT (continued)

Particulars (g)	Utility Designation					12
	(h)	(i)	(j)	(k)	(l)	
Name of Substation	Delanglade	New Badger	North 1	North 2	Rosehill	13
Voltage--High Side	34	34	34	138	34	14
Voltage--Low Side	12	12	12	34	12	15
Num. of Main Transformers in Operation	1	1	1	1	1	16
Total Capacity of Transformers in kVA	10,500	22,500	20,000	60,000	22,500	17
Number of Spare Transformers on Hand	0	0	0	0	0	18
15-Minute Maximum Demand in kW						19
Dt and Hr of Such Maximum Demand						20
Kwh Output						21

SUBSTATION EQUIPMENT (continued)

Particulars (m)	Utility Designation					27
	(n)	(o)	(p)	(q)	(r)	
Name of Substation	Thilmany					28
Voltage--High Side	34					29
Voltage--Low Side	12					30
Num. of Main Transformers in Operation	2					31
Capacity of Transformers in kVA	60,000					32
Number of Spare Transformers on Hand	0					33
15-Minute Maximum Demand in kW						34
Dt and Hr of Such Maximum Demand						35
Kwh Output						36

ELECTRIC DISTRIBUTION METERS & LINE TRANSFORMERS

Particulars (a)	Number of Watt-Hour Meters (b)	Line Transformers		
		Number (c)	Total Cap. (kVA) (d)	
Number first of year	19,050	4,544	221,613	1
Acquired during year	920	189	13,837	2
Total	19,970	4,733	235,450	3
Retired during year	4,839	84	3,354	4
Sales, transfers or adjustments increase (decrease)		(2)	44	5
Number end of year	15,131	4,647	232,140	6
Number end of year accounted for as follows:				7
In customers' use	14,217	4,257	204,210	8
In utility's use	29			9
				10
Locked meters on customers' premises				11
In stock	885	390	27,930	12
Total end of year	15,131	4,647	232,140	13

STREET LIGHTING EQUIPMENT

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

Particulars (a)	Watts (b)	Number Each Type (c)	kWh Used Annually (d)	
Street Lighting Non-Ornamental				
Mercury Vapor	175	94	79,001	1
Mercury Vapor	400	22	42,262	2
Sodium Vapor	100	1,109	532,597	3
Sodium Vapor	250	566	679,554	4
Sodium Vapor	400	96	184,416	5
Total		1,887	1,517,830	
Ornamental				
Sodium Vapor	100	257	123,424	6
Sodium Vapor	150	75	54,028	7
Sodium Vapor	250	44	52,828	8
Sodium Vapor	400	78	149,838	9
Total		454	380,118	
Other				
NONE		0		10
Total		0	0	

ELECTRIC OPERATING SECTION FOOTNOTES

Electric Operation & Maintenance Expenses (Page E-03)

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

Account #536 - Water for Power - Decrease is due to FERC administrative charges for re-licensing the hydro facilities in 2006 and prior years being refunded to KU per KU application for a refund.

Account #537 - Hydraulic Expenses - Decrease in this account is due to a greater amount of labor hours being spent on safety training required by FERC. These costs are included in Account #539 (Misc. Power Generation Expenses).

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

Account #539 - Misc. Hydraulic Power Generation Expenses - Increase is due to an increase in training and safety expenditures. This includes training on the computerized maintenance software (EPAC) that was installed in 2006. This also includes the costs of creating an Emergency Action Plan (EAP) required by FERC.

Account #543 - Maintenance of Reservoirs, Dams, and Waterways - Increase is due to miscellaneous repairs done to the gates and intakes at the Rapide Croche and Combined Locks Hydro facilities, respectively. The power canal was also grouted because of water leakage.

Account #544 - Maintenance of Electric Plant - Decrease is due to a major rewind project at the Kaukauna City Plant in 2006. While the rewind project was in progress and the hydro facility was taken offline, other maintenance projects at the facility were performed. These costs did not recur in 2007.

Account #548 - Generation Expenses - Increase is due to the increase in operating costs incurred in connection to the Gas Turbine. This includes an increase in environmental issues.

Account #553 - Maintenance of Generating & Electric Plant - Decrease is due to the inspection and maintenance of the Elm Street Gas Turbine in 2006. These costs did not recur in 2007.

Account #582 - Station Expenses - Decrease is due to the decrease of labor hours operating the distribution substations in 2007. In 2006, costs included adjustments to station equipment, such as the station transformer taps and relays. It also included testing and calibrating the equipment at Central Substation as part of the automation process. These costs did not recur in 2007.

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

ELECTRIC OPERATING SECTION FOOTNOTES

Account #593 - Maintenance of Overhead Lines - Decrease is due to a greater allocation of time and resources to convert existing overhead lines in the City of Kaukauna. That is, a greater amount of costs were capitalized as plant.

Account #555 - Purchased Power - Increase is due to an increase in power costs from KU's wholesale power supplier (WPPI). These costs resulted in a higher PCAC resulting in increased revenues.

Account #596 - Maintenance of Street Lighting - Decrease is due to a reallocation of labor time to replace street lighting (capitalized) instead of repairing existing street lighting.

Account #902 - Meter Reading Expenses - Decrease in 2007 is due to a decrease in the number of meter readers due to the implementation of an Automated Meter Reading System (AMR). By automating, KU was able to reduce the number of full-time readers from three to one during 2007.

Account #913 - Advertising Expenses - Increase is due KU's effort to promote the utility to the public. This includes active community involvement. Also in the 2006 rate study, KU added an energy conservation program. The annual costs for the energy conservation program are charged to this account. Unspent dollars received are included as deferred revenue (253).

Account #920 - Administrative & General Salaries - With the addition of the IT Manager in 2005, additional costs were incurred in 2006 updating existing computers and servers. These costs were allocated to this account in 2007.

Account #921 - Office Supplies & Expenses - Decrease is due to a reduction in office supplies purchased in 2007 as compared to 2006.

Account #923 - Outside Services Employed - Increase is due to the installation of a new accounting system in 2007. Annual support costs to maintain the system is included in this account.

Account #926 - Employee Pensions & Benefits - Increase is mainly due to a 12% increase in health insurance costs. The costs of retirees and their spouses still covered by KU's health insurance are included in this account.

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

General footnotes

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

Activity	Comm Equip	Comm Equip (Fiber)	Total
Beg of Year	\$ 156,503	\$ 333,395	\$ 489,898
Additions	1,442	0	1,442
Retirements	0	0	0
End of Year	\$ 157,945	\$ 333,395	\$ 491,340

ELECTRIC OPERATING SECTION FOOTNOTES

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 #332 - Reservoirs, Dams, Waterways - In 2007 the trashracks at Kaukauna City Plant were replaced and a new raking system was installed.

Account #362 - Station Equipment - In 2007 a new transformer was added to Central Substation and the controls were upgraded(\$750,000), the Rapide Croche Substation was rebuilt (\$280,000), and the Little Chute Substation was rebuilt (\$280,000).

Account #370 - Meters - Kaukauna Utilities began an Automated Meter Reading (AMR) System meter exchange in 2004. The utility plans on completing this project within 4 years. The increased dollars in this account represents the costs of replacement meters.

Account #389 - Land and Land Rights - In 2007, KU purchased land for the new warehouse that required environmental cleanup. The costs of this cleanup is included in this account.

Account #390 - Structures and Improvements - In 2007 KU completed construction of its new warehouse facility.

Account #3911 - Computer Equipment - In 2007 KU installed and began using a new accounting software (Caselle).

Account #392 - Transportation Equipment - In 2007, KU purchased a new pickup truck and completed the assembly of the bucket truck. The bucket truck chassis was purchased in 2006.

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

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

Account #370 - Meters - Kaukauna Utilities began an Automated Meter Reading (AMR) System meter exchange in 2004. The utility plans on completing this project within 4 years. The increased dollars in this account represents the costs of meters that were retired during 2007.

Electric Utility Plant in Service --Plant Financed by Contributions-- (Page E-08)

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

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

ELECTRIC OPERATING SECTION FOOTNOTES

Accumulated Provision for Depreciation - Electric --Plant Financed by Utility or Municipality-- (Page E-11)

General footnotes

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

Activity	Comm Equip	Comm Equip (Fiber)	Total
Beg of Year	\$ 126,347	\$ 29,416	\$ 155,763
Accruals	15,722	13,336	29,058
Retirements	0	0	0
Cost of Removal	0	0	0
Salvage	0	0	0
End of Year	\$ 142,069	\$ 42,752	\$ 184,821

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

Account #370 - Meters - Kaukauna Utilities began an Automated Meter Reading (AMR) System meter exchange in 2004. The utility plans on completing this project within 4 years. The less than zero balance in this account represents the costs of removing the old meters reported in previous years. Once the project is completed, the depreciation of the new meters will eliminate the less than zero balance.

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

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

Rural Line Customers (Page E-15)

General footnotes

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

Sales of Electricity by Rate Schedule (Page E-18)

General footnotes

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

ELECTRIC OPERATING SECTION FOOTNOTES

Sales of Electricity by Rate Schedule (Page E-18)

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

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

Production Statistics (Page E-22)

For Number of Hours Generators Operated, 8,760 is the maximum for one generator running 24 hours per day 365 days a year. If amount entered exceeds 8,760, please confirm the amount reported is for more than one generator.

The total reported number of hours the generators operated exceeds 8,760 because there is more than one generator at each facility as depicted in the unit identification.

Substation Equipment (Page E-27)

General footnotes

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

Electric Distribution Meters & Line Transformers (Page E-28)

General footnotes

The electric transformer database was corrected during the year for transformers that were incorrectly entered into the database with wrong sizes.
