



3013 (02-05-09)

**ANNUAL REPORT**

OF

Name: CITY OF OCONOMOWOC UTILITIES

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Principal Office: 174 E. WISCONSIN AVENUE  
OCONOMOWOC, WI 53066-0027

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For the Year Ended: DECEMBER 31, 2008

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

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

## GENERAL RULES FOR REPORTING

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

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## SIGNATURE PAGE

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I SARAH KITSEMBEL of  
(Person responsible for accounts)

CITY OF OCONOMOWOC 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)      03/27/2009  
(Date)

FINANCE DIRECTOR  
(Title)

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### IDENTIFICATION AND OWNERSHIP

**Exact Utility Name:** CITY OF OCONOMOWOC UTILITIES

**Utility Address:** 174 E. WISCONSIN AVENUE  
OCONOMOWOC, WI 53066-0027

**When was utility organized?** 12/31/1900

**Report any change in name:**

**Effective Date:**

**Utility Web Site:** www.oconomowocutilities.com

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**Utility employee in charge of correspondence concerning this report:**

**Name:** MR MARK MOLITOR

**Title:** UTILITIES ACCOUNTING MANAGER

**Office Address:**

174 E. WISCONSIN AVENUE  
OCONOMOWOC, WI 53066

**Telephone:** (262) 569 - 3226

**Fax Number:** (262) 569 - 3238

**Email Address:** mmolitor@wppienergy.org

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

**Name:** MR. THOMAS KARMAN CPA

**Title:** SHAREHOLDER

**Office Address:** SCHENCK S.C.

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

**Telephone:** (920) 436 - 7800

**Fax Number:** (920) 436 - 7808

**Email Address:** tom.karman@schencksolutions.com

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

**Name:** MR. SCOTT ANTONNEAU

**Title:** CHAIRMAN OF UTILITY COMMITTEE

**Office Address:**

543 OAKWOOD AVENUE  
OCONOMOWOC, WI 53066

**Telephone:** (262) 567 - 6457

**Fax Number:**

**Email Address:**

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

YES

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

**Name:** MR. THOMAS KARMAN CPA

**Title:** SHAREHOLDER

**Office Address:** SCHENCK S.C.

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

**Telephone:** (920) 436 - 7800 EXT

**Fax Number:** (920) 436 - 7808

**Email Address:** tom.karman@schencksolutions.com

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## IDENTIFICATION AND OWNERSHIP

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**Date of most recent audit report:** 6/25/2008

**Period covered by most recent audit:** YEAR ENDED DECEMBER 31, 2007

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**Names and titles of utility management including manager or superintendent:**

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**Name:** MR DENNIS BEDNARSKI

**Title:** OPERATIONS MANAGER

**Office Address:**

P.O. BOX 27  
OCONOMOWOC, WI 53066

**Telephone:** (262) 569 - 3197

**Fax Number:** (262) 569 - 2164

**Email Address:** dbednarski@wppienergy.org

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**Name:** MR. STEVE ROUSH

**Title:** WATER UTILITY SUPERINTENDENT

**Office Address:**

P.O. BOX 27  
OCONOMOWOC, WI 53066

**Telephone:** (262) 569 - 2198

**Fax Number:** (262) 569 - 2164

**Email Address:** sroush@wppienergy.org

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**Name:** MS SARAH KITSEMBEL

**Title:** FINANCE DIRECTOR

**Office Address:**

P.O. BOX 27  
OCONOMOWOC, WI 53066

**Telephone:** (262) 569 - 3234

**Fax Number:** (262) 569 - 3238

**Email Address:** skitsembel@wppienergy.org

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**Name:** MS. DIANE GARD

**Title:** CITY ADMINISTRATOR / TREASURER

**Office Address:**

P.O. BOX 27  
OCONOMOWOC, WI 53066

**Telephone:** (262) 569 - 2183

**Fax Number:** (262) 569 - 3238

**Email Address:** dgard@wppienergy.org

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**Name of utility commission/committee:** OCONOMOWOC UTILITY COMMITTEE

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**Names of members of utility commission/committee:**

MR SCOTT ANTONNEAU, ALDERMAN

MR JAMES LARSON, ALDERMAN

MR DAVID NOLD, ALDERMAN

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## IDENTIFICATION AND OWNERSHIP

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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

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

Firm Name: NONE

Contact Person:

Title:

Telephone:

Fax Number:

Email Address:

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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)	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	22,893,122	20,384,042	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	19,170,480	17,102,526	2
Depreciation Expense (403)	1,216,068	1,034,123	3
Amortization Expense (404-407)	31,764	31,764	4
Taxes (408)	912,864	779,718	5
<b>Total Operating Expenses</b>	<b>21,331,176</b>	<b>18,948,131</b>	
<b>Net Operating Income</b>	<b>1,561,946</b>	<b>1,435,911</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>1,561,946</b>	<b>1,435,911</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	47,467	43,934	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	388,279	500,853	10
Miscellaneous Nonoperating Income (421)	2,260,121	705,060	11
<b>Total Other Income</b>	<b>2,695,867</b>	<b>1,249,847</b>	
<b>Total Income</b>	<b>4,257,813</b>	<b>2,685,758</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	(118,583)	(118,583)	12
Other Income Deductions (426)	444,002	421,335	13
<b>Total Miscellaneous Income Deductions</b>	<b>325,419</b>	<b>302,752</b>	
<b>Income Before Interest Charges</b>	<b>3,932,394</b>	<b>2,383,006</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	321,709	58,034	14
Amortization of Debt Discount and Expense (428)	5,045	1,404	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	19,131	19,685	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
<b>Total Interest Charges</b>	<b>345,885</b>	<b>79,123</b>	
<b>Net Income</b>	<b>3,586,509</b>	<b>2,303,883</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	41,539,127	39,310,244	20
Balance Transferred from Income (433)	3,586,509	2,303,883	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	75,000	75,000	25
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>45,050,636</b>	<b>41,539,127</b>	

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## INCOME STATEMENT

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**Income Statement (Page F-01)**

**General footnotes**

prior year totals validated.

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## DETAILS OF INCOME STATEMENT ACCOUNTS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
<b>UTILITY OPERATING INCOME</b>				
<b>Operating Revenues (400):</b>				
Derived	22,893,122	0	22,893,122	1
<b>Total (Acct. 400):</b>	<b>22,893,122</b>	<b>0</b>	<b>22,893,122</b>	
<b>Operation and Maintenance Expense (401-402):</b>				
Derived	19,170,480	0	19,170,480	2
<b>Total (Acct. 401-402):</b>	<b>19,170,480</b>	<b>0</b>	<b>19,170,480</b>	
<b>Depreciation Expense (403):</b>				
Derived	1,216,068	0	1,216,068	3
<b>Total (Acct. 403):</b>	<b>1,216,068</b>	<b>0</b>	<b>1,216,068</b>	
<b>Amortization Expense (404-407):</b>				
Derived	31,764	0	31,764	4
<b>Total (Acct. 404-407):</b>	<b>31,764</b>	<b>0</b>	<b>31,764</b>	
<b>Taxes (408):</b>				
Derived	912,864	0	912,864	5
<b>Total (Acct. 408):</b>	<b>912,864</b>	<b>0</b>	<b>912,864</b>	
<b>Revenues from Utility Plant Leased to Others (412):</b>				
NONE			0	6
<b>Total (Acct. 412):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Expenses of Utility Plant Leased to Others (413):</b>				
NONE			0	7
<b>Total (Acct. 413):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TOTAL UTILITY OPERATING INCOME:</b>	<b>1,561,946</b>	<b>0</b>	<b>1,561,946</b>	
<b>OTHER INCOME</b>				
<b>Income from Merchandising, Jobbing and Contract Work (415-416):</b>				
Derived	47,467	0	47,467	8
<b>Total (Acct. 415-416):</b>	<b>47,467</b>	<b>0</b>	<b>47,467</b>	
<b>Income from Nonutility Operations (417):</b>				
NONE			0	9
<b>Total (Acct. 417):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Nonoperating Rental Income (418):</b>				
NONE			0	10
<b>Total (Acct. 418):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Interest and Dividend Income (419):</b>				
INTEREST RECEIVED ON INVESTMENTS	388,279		388,279	11
<b>Total (Acct. 419):</b>	<b>388,279</b>	<b>0</b>	<b>388,279</b>	
<b>Miscellaneous Nonoperating Income (421):</b>				
Contributed Plant - Water		1,638,384	1,638,384	12
Contributed Plant - Electric		621,737	621,737	13

## DETAILS OF INCOME STATEMENT ACCOUNTS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
<b>OTHER INCOME</b>				
<b>Miscellaneous Nonoperating Income (421):</b>				
NONE			0	14
<b>Total (Acct. 421):</b>	<b>0</b>	<b>2,260,121</b>	<b>2,260,121</b>	
<b>TOTAL OTHER INCOME:</b>	<b>435,746</b>	<b>2,260,121</b>	<b>2,695,867</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>				
<b>Miscellaneous Amortization (425):</b>				
Regulatory Liability (253) Amortization	(118,583)	0	(118,583)	15
NONE			0	16
<b>Total (Acct. 425):</b>	<b>(118,583)</b>	<b>0</b>	<b>(118,583)</b>	
<b>Other Income Deductions (426):</b>				
Depreciation Expense on Contributed Plant - Water	0	246,941	246,941	17
Depreciation Expense on Contributed Plant - Electric	0	197,061	197,061	18
NONE			0	19
<b>Total (Acct. 426):</b>	<b>0</b>	<b>444,002</b>	<b>444,002</b>	
<b>TOTAL MISCELLANEOUS INCOME DEDUCTIONS:</b>	<b>(118,583)</b>	<b>444,002</b>	<b>325,419</b>	
<b>INTEREST CHARGES</b>				
<b>Interest on Long-Term Debt (427):</b>				
Derived	321,709	0	321,709	20
<b>Total (Acct. 427):</b>	<b>321,709</b>	<b>0</b>	<b>321,709</b>	
<b>Amortization of Debt Discount and Expense (428):</b>				
2007 ELECTRIC REVENUE BONDS	5,045		5,045	21
<b>Total (Acct. 428):</b>	<b>5,045</b>	<b>0</b>	<b>5,045</b>	
<b>Amortization of Premium on Debt--Cr. (429):</b>				
NONE			0	22
<b>Total (Acct. 429):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Interest on Debt to Municipality (430):</b>				
Derived	19,131	0	19,131	23
<b>Total (Acct. 430):</b>	<b>19,131</b>	<b>0</b>	<b>19,131</b>	
<b>Other Interest Expense (431):</b>				
Derived	0	0	0	24
<b>Total (Acct. 431):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Interest Charged to Construction--Cr. (432):</b>				
NONE			0	25
<b>Total (Acct. 432):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TOTAL INTEREST CHARGES:</b>	<b>345,885</b>	<b>0</b>	<b>345,885</b>	
<b>NET INCOME:</b>	<b>1,770,390</b>	<b>1,816,119</b>	<b>3,586,509</b>	
<b>EARNED SURPLUS</b>				
<b>Unappropriated Earned Surplus (Beginning of Year) (216):</b>				
Derived	26,458,798	15,080,329	41,539,127	26
<b>Total (Acct. 216):</b>	<b>26,458,798</b>	<b>15,080,329</b>	<b>41,539,127</b>	

## DETAILS OF INCOME STATEMENT ACCOUNTS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
<b>EARNED SURPLUS</b>				
<b>Balance Transferred from Income (433):</b>				
Derived	1,770,390	1,816,119	<b>3,586,509</b>	<b>27</b>
<b>Total (Acct. 433):</b>	<b>1,770,390</b>	<b>1,816,119</b>	<b>3,586,509</b>	
<b>Miscellaneous Credits to Surplus (434):</b>				
NONE			<b>0</b>	<b>28</b>
<b>Total (Acct. 434):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Miscellaneous Debits to Surplus--Debit (435):</b>				
NONE			<b>0</b>	<b>29</b>
<b>Total (Acct. 435)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Appropriations of Surplus--Debit (436):</b>				
Detail appropriations to (from) account 215			<b>0</b>	<b>30</b>
<b>Total (Acct. 436)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Appropriations of Income to Municipal Funds--Debit (439):</b>				
TRANSFER TO CITY	75,000		<b>75,000</b>	<b>31</b>
<b>Total (Acct. 439)--Debit:</b>	<b>75,000</b>	<b>0</b>	<b>75,000</b>	
<b>UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):</b>	<b>28,154,188</b>	<b>16,896,448</b>	<b>45,050,636</b>	

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)		47,467			47,467	1
<b>Costs and Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
<b>Other (list by major classes):</b>						
NONE					0	6
<b>Total costs and expenses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net income (or loss)</b>	<b>0</b>	<b>47,467</b>	<b>0</b>	<b>0</b>	<b>47,467</b>	

## REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	1,927,837	20,965,285	0	0	<b>22,893,122</b>	<b>1</b>
Less: interdepartmental sales	1,158		0	0	<b>1,158</b>	<b>2</b>
Less: interdepartmental rents	0	0		0	<b>0</b>	<b>3</b>
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				<b>0</b>	<b>4</b>
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained	3,388	16,391			<b>19,779</b>	<b>5</b>
<b>Other Increases or (Decreases)</b>						
<b>to Operating Revenues - Specify:</b>						
NONE					<b>0</b>	<b>6</b>
<b>Revenues subject to</b>						
<b>Wisconsin Remainder Assessment</b>	<b>1,923,291</b>	<b>20,948,894</b>	<b>0</b>	<b>0</b>	<b>22,872,185</b>	

## 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	361,285	3,901	<b>365,186</b>	1
Electric operating expenses	761,580	21,366	<b>782,946</b>	2
Gas operating expenses	0	0	<b>0</b>	3
Heating operating expenses	0	0	<b>0</b>	4
Sewer operating expenses	0	0	<b>0</b>	5
Merchandising and jobbing	0	0	<b>0</b>	6
Other nonutility expenses	0	0	<b>0</b>	7
Water utility plant accounts	0	17,039	<b>17,039</b>	8
Electric utility plant accounts	0	324,014	<b>324,014</b>	9
Gas utility plant accounts	0	0	<b>0</b>	10
Heating utility plant accounts	0	0	<b>0</b>	11
Sewer utility plant accounts	0	0	<b>0</b>	12
Accum. prov. for depreciation of water plant	0	0	<b>0</b>	13
Accum. prov. for depreciation of electric plant	0	0	<b>0</b>	14
Accum. prov. for depreciation of gas plant	0	0	<b>0</b>	15
Accum. prov. for depreciation of heating plant	0	0	<b>0</b>	16
Accum. prov. for depreciation of sewer plant	0	0	<b>0</b>	17
Clearing accounts	366,320	(366,320)	<b>0</b>	18
All other accounts	0	0	<b>0</b>	19
<b>Total Payroll</b>	<b>1,489,185</b>	<b>0</b>	<b>1,489,185</b>	

## 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	9.4	1
Electric	21.0	2
Gas		3
Sewer		4

**BALANCE SHEET**

<b>Assets and Other Debits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>UTILITY PLANT</b>			
Utility Plant (101)	69,719,953	59,398,863	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	17,869,652	17,055,394	2
Utility Plant Acquisition Adjustments (117-118)	154,719	186,483	3
Other Utility Plant Adjustments (119)			4
<b>Total Net Utility Plant</b>	<b>52,005,020</b>	<b>42,529,952</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	0	0	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	6
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	
Investment in Municipality (123)	95,434	95,434	7
Other Investments (124)	2,729,106	1,559,041	8
Sinking Funds (125)	882,830	588,448	9
Depreciation Fund (126)	0		10
Other Special Funds (128)	0		11
<b>Total Other Property and Investments</b>	<b>3,707,370</b>	<b>2,242,923</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash (131)			12
Special Deposits (134)	76,418	66,365	13
Working Funds (135)	400	400	14
Temporary Cash Investments (136)	7,414,241	10,747,587	15
Notes Receivable (141)	0	0	16
Customer Accounts Receivable (142)	1,910,292	1,841,665	17
Other Accounts Receivable (143)	236,219	260,621	18
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	19
Receivables from Municipality (145)	264,530	170,890	20
Plant Materials and Operating Supplies (154)	1,109,833	1,522,303	21
Merchandise (155)	0	0	22
Other Materials and Supplies (156)	0	0	23
Stores Expense (163)	0	0	24
Prepayments (165)	362,830	371,584	25
Interest and Dividends Receivable (171)			26
Accrued Utility Revenues (173)			27
Miscellaneous Current and Accrued Assets (174)			28
<b>Total Current and Accrued Assets</b>	<b>11,374,763</b>	<b>14,981,415</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	70,628	75,673	29
Extraordinary Property Losses (182)	0		30
Preliminary Survey and Investigation Charges (183)	0		31
Clearing Accounts (184)	0		32
Temporary Facilities (185)	0		33
Miscellaneous Deferred Debits (186)	0		34
<b>Total Deferred Debits</b>	<b>70,628</b>	<b>75,673</b>	
<b>Total Assets and Other Debits</b>	<b>67,157,781</b>	<b>59,829,963</b>	

**BALANCE SHEET**

<b>Liabilities and Other Credits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	5,345,939	5,345,939	<b>35</b>
Appropriated Earned Surplus (215)			<b>36</b>
Unappropriated Earned Surplus (216)	45,050,636	41,539,127	<b>37</b>
<b>Total Proprietary Capital</b>	<b>50,396,575</b>	<b>46,885,066</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	6,165,000	6,165,000	<b>38</b>
Advances from Municipality (223)	362,348	371,142	<b>39</b>
Other Long-Term Debt (224)	2,337,074	1,019,859	<b>40</b>
<b>Total Long-Term Debt</b>	<b>8,864,422</b>	<b>7,556,001</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	<b>41</b>
Accounts Payable (232)	3,684,390	1,585,677	<b>42</b>
Payables to Municipality (233)	0	5,769	<b>43</b>
Customer Deposits (235)	46,697	43,487	<b>44</b>
Taxes Accrued (236)	748,520	639,243	<b>45</b>
Interest Accrued (237)	77,121	15,467	<b>46</b>
Tax Collections Payable (241)			<b>47</b>
Miscellaneous Current and Accrued Liabilities (242)			<b>48</b>
<b>Total Current and Accrued Liabilities</b>	<b>4,556,728</b>	<b>2,289,643</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	<b>49</b>
Customer Advances for Construction (252)	1,398,818	1,052,714	<b>50</b>
Other Deferred Credits (253)	1,941,238	2,046,539	<b>51</b>
<b>Total Deferred Credits</b>	<b>3,340,056</b>	<b>3,099,253</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)			<b>52</b>
Injuries and Damages Reserve (262)			<b>53</b>
Pensions and Benefits Reserve (263)			<b>54</b>
Miscellaneous Operating Reserves (265)			<b>55</b>
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>Total Liabilities and Other Credits</b>	<b>67,157,781</b>	<b>59,829,963</b>	

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## BALANCE SHEET

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Balance Sheet (Page F-07)

**General footnotes**

Prior year totals validated.

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## 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)	
<b>First of Year:</b>					
Total Utility Plant - First of Year	25,903,379	0	0	33,495,484	1
	<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>				
<b>Plant Accounts:</b>					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	15,638,314	0	0	31,593,062	2
Utility Plant in Service - Contributed Plant (101.2)	15,051,200	0	0	6,096,595	3
Utility Plant Purchased or Sold (102)					4
Utility Plant Leased to Others (104)					5
Property Held for Future Use (105)	7,718				6
Completed Construction not Classified (106)					7
Construction Work in Progress (107)	464,246			868,818	8
<b>Total Utility Plant</b>	<b>31,161,478</b>	<b>0</b>	<b>0</b>	<b>38,558,475</b>	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (111.1)	3,088,680	0	0	10,587,912	9
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	1,960,541	0	0	2,232,519	10
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					11
Accumulated Provision for Depreciation of Property Held for Future Use (113)					12
Accumulated Provision for Amortization of Utility Plant in Service (114)					13
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					14
Accumulated Provision for Amortization of Property Held for Future Use (116)					15
<b>Total Accumulated Provision</b>	<b>5,049,221</b>	<b>0</b>	<b>0</b>	<b>12,820,431</b>	
<b>Other Utility Plant Accounts:</b>					
Utility Plant Acquisition Adjustments (117)					16
Accumulated Provision for Amortization of Utility Plant Acquisition Adjustments (118)					17
Other Utility Plant Adjustments (119)					18
<b>Total Other Utility Plant Accounts</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net Utility Plant</b>	<b>26,112,257</b>	<b>0</b>	<b>0</b>	<b>25,738,044</b>	

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

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

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

Particulars (a)	Water (b)	Electric (c)	(d)	(e)	Total (f)	
<b>Balance first of year (111.1)</b>	3,024,643	10,211,137			<b>13,235,780</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	304,622	911,446			<b>1,216,068</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	46,378				<b>46,378</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
Clearing Accounts	11,172	95,928			<b>107,100</b>	<b>9</b>
Salvage	13,377	28,671			<b>42,048</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
					<b>0</b>	<b>13</b>
					<b>0</b>	<b>14</b>
					<b>0</b>	<b>15</b>
<b>Total credits</b>	<b>375,549</b>	<b>1,036,045</b>	<b>0</b>	<b>0</b>	<b>1,411,594</b>	<b>16</b>
<b>Debits during year</b>						<b>17</b>
Book cost of plant retired	311,512	641,887			<b>953,399</b>	<b>18</b>
Cost of removal	0	17,383			<b>17,383</b>	<b>19</b>
Other debits (specify):						<b>20</b>
					<b>0</b>	<b>21</b>
					<b>0</b>	<b>22</b>
					<b>0</b>	<b>23</b>
					<b>0</b>	<b>24</b>
<b>Total debits</b>	<b>311,512</b>	<b>659,270</b>	<b>0</b>	<b>0</b>	<b>970,782</b>	<b>25</b>
<b>Balance end of year (111.1)</b>	<b>3,088,680</b>	<b>10,587,912</b>	<b>0</b>	<b>0</b>	<b>13,676,592</b>	<b>26</b>
<b>Footnotes</b>						<b>27</b>

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

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

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

Particulars (a)	Water (b)	Electric (c)	(d)	(e)	Total (f)	
<b>Balance first of year (111.2)</b>	1,713,600	2,106,014			<b>3,819,614</b>	1
<b>Credits During Year</b>						2
<b>Accruals:</b>						3
Charged Other Income Deductions (426)	246,941	197,061			<b>444,002</b>	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					<b>0</b>	6
Accruals charged other						7
accounts (specify):						8
					<b>0</b>	9
Salvage	0	0			<b>0</b>	10
Other credits (specify):						11
					<b>0</b>	12
					<b>0</b>	13
					<b>0</b>	14
					<b>0</b>	15
<b>Total credits</b>	<b>246,941</b>	<b>197,061</b>	<b>0</b>	<b>0</b>	<b>444,002</b>	16
<b>Debits during year</b>						17
Book cost of plant retired	0	67,228			<b>67,228</b>	18
Cost of removal	0	3,328			<b>3,328</b>	19
Other debits (specify):						20
					<b>0</b>	21
					<b>0</b>	22
					<b>0</b>	23
					<b>0</b>	24
<b>Total debits</b>	<b>0</b>	<b>70,556</b>	<b>0</b>	<b>0</b>	<b>70,556</b>	25
<b>Balance end of year (111.2)</b>	<b>1,960,541</b>	<b>2,232,519</b>	<b>0</b>	<b>0</b>	<b>4,193,060</b>	26
<b>Footnotes</b>						27

**NET NONUTILITY PROPERTY (ACCTS. 121 & 122)**

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

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

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

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

## MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
<b>Electric Utility</b>							
Fuel (151)					0	0	1
Fuel stock expenses (152)					0	0	2
Plant mat. & oper. sup. (154)			1,034,323		1,034,323	1,460,826	3
<b>Total Electric Utility</b>					<b>1,034,323</b>	<b>1,460,826</b>	

Account	Total End of Year	Amount Prior Year	
Electric utility total	1,034,323	1,460,826	1
Water utility (154)	75,510	61,477	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
<b>Total Materials and Supplies</b>	<b>1,109,833</b>	<b>1,522,303</b>	

**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)		
<b>Unamortized debt discount &amp; expense (181)</b>				
2007 ELECTRIC REVENUE BONDS	5,045	428	70,628	1
<b>Total</b>			<b>70,628</b>	
<b>Unamortized premium on debt (251)</b>				
NONE				2
<b>Total</b>			<b>0</b>	

**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	5,345,939	1
<b>Changes during year (explain):</b>		<b>2</b>
<b>Balance end of year</b>	<b><u>5,345,939</u></b>	

**BONDS (ACCT. 221)**

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
2007 ELECTRIC REVENUE BONDS	12/27/2007	04/01/2022	3.95%	6,165,000	1
<b>Total Bonds (Account 221):</b>				<b><u>6,165,000</u></b>	

## 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)	
<b>Advances from Municipality (223)</b>					
STATE TRUST FUND LOAN - ELECTRIC	04/01/2004	03/15/2024	5.24%	257,498	1
STATE TRUST FUND LOAN - WATER	04/01/2004	03/15/2024	5.24%	104,850	2
<b>Total for Account 223</b>				<b>362,348</b>	
<b>Other Long-Term Debt (224)</b>					
Water Utility Note due to Electric Utility	06/01/2002	12/31/2021	5.24%	2,337,074	3
<b>Total for Account 224</b>				<b>2,337,074</b>	
<b>Notes Payable (231)</b>					
NONE	00/00/0000	00/00/0000	0.00%		4
<b>Total for Account 231</b>				<b>0</b>	

**TAXES ACCRUED (ACCT. 236)**

Particulars (a)	Amount (b)	
Balance first of year	639,243	1
<b>Accruals:</b>		
Charged water department expense	337,009	2
Charged electric department expense	575,855	3
Charged sewer department expense	8,719	4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>921,583</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	639,243	6
Social Security taxes	85,607	7
PSC Remainder Assessment	19,254	8
<b>Other (explain):</b>		
Wisconsin Gross Receipts	68,202	9
<b>Total payments and other debits</b>	<b>812,306</b>	
<b>Balance end of year</b>	<b>748,520</b>	

### INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
<b>Bonds (221)</b>					
2007 ELECTRIC MORTGAGE REVENUE BONDS	0	251,006	188,944	62,062	1
<b>Subtotal</b>	<b>0</b>	<b>251,006</b>	<b>188,944</b>	<b>62,062</b>	
<b>Advances from Municipality (223)</b>					
STATE TRUST FUND LOAN - WATER	4,475	5,536	5,654	4,357	2
STATE TRUST FUND LOAN - ELECTRIC	10,992	13,595	13,885	10,702	3
<b>Subtotal</b>	<b>15,467</b>	<b>19,131</b>	<b>19,539</b>	<b>15,059</b>	
<b>Other Long-Term Debt (224)</b>					
Water utility note due electric utility	0	70,383	70,383	0	4
INTERST PAID ON CUSTOMER DEPOSITS	0	320	320	0	5
<b>Subtotal</b>	<b>0</b>	<b>70,703</b>	<b>70,703</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
NONE	0			0	6
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>15,467</b>	<b>340,840</b>	<b>279,186</b>	<b>77,121</b>	

## DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

Particulars (a)	Balance End of Year (b)	
<b>Investment in Municipality (123):</b>		
TELECOMMUNICATIONS UTILITY	95,434	1
<b>Total (Acct. 123):</b>	<b>95,434</b>	
<b>Other Investments (124):</b>		
IMPACT FEES RECEIVABLE	176,705	2
ELCETRIC ADVANCE TO WATER	2,337,074	3
SPECIAL ASSESSMENTS - WATER	215,327	4
<b>Total (Acct. 124):</b>	<b>2,729,106</b>	
<b>Sinking Funds (125):</b>		
2007 ELECTRIC BOND RESERVE FUND	882,830	5
<b>Total (Acct. 125):</b>	<b>882,830</b>	
<b>Depreciation Fund (126):</b>		
NONE		6
<b>Total (Acct. 126):</b>	<b>0</b>	
<b>Other Special Funds (128):</b>		
NONE		7
<b>Total (Acct. 128):</b>	<b>0</b>	
<b>Special Deposits (134):</b>		
CUSTOMER DEPOSITS	76,418	8
<b>Total (Acct. 134):</b>	<b>76,418</b>	
<b>Notes Receivable (141):</b>		
NONE		9
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	139,026	10
Electric	1,771,266	11
Sewer (Regulated)		12
<b>Other (specify):</b>		
NONE		13
<b>Total (Acct. 142):</b>	<b>1,910,292</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		14
Merchandising, jobbing and contract work		15
<b>Other (specify):</b>		
DEVELOPER AND OTHER MISCELLANEOUS BILLINGS	236,219	16
<b>Total (Acct. 143):</b>	<b>236,219</b>	
<b>Receivables from Municipality (145):</b>		
OPERATING ACCOUNTS - ELECTRIC	71,468	* 17
OPERATING ACCOUNTS - WATER	193,062	* 18
<b>Total (Acct. 145):</b>	<b>264,530</b>	

## DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

Particulars (a)	Balance End of Year (b)	
<b>Prepayments (165):</b>		
UNAMORTIZED PENSION LIABILITY	362,348	19
PREPAID ITEMS	482	20
<b>Total (Acct. 165):</b>	<b>362,830</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE		21
<b>Total (Acct. 182):</b>	<b>0</b>	
<b>Preliminary Survey and Investigation Charges (183):</b>		
NONE		22
<b>Total (Acct. 183):</b>	<b>0</b>	
<b>Clearing Accounts (184):</b>		
NONE		23
<b>Total (Acct. 184):</b>	<b>0</b>	
<b>Temporary Facilities (185):</b>		
NONE		24
<b>Total (Acct. 185):</b>	<b>0</b>	
<b>Miscellaneous Deferred Debits (186):</b>		
NONE		25
<b>Total (Acct. 186):</b>	<b>0</b>	
<b>Payables to Municipality (233):</b>		
NONE		26
<b>Total (Acct. 233):</b>	<b>0</b>	
<b>Other Deferred Credits (253):</b>		
Regulatory Liability	1,778,740	27
PUBLIC BENEFITS	162,498	28
<b>Total (Acct. 253):</b>	<b>1,941,238</b>	

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## DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

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

Done .

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## 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)	
<b>Add Average:</b>						
Utility Plant in Service (101.1)	14,025,409	29,123,398	0	0	<b>43,148,807</b>	<b>1</b>
Materials and Supplies	68,493	1,247,574	0	0	<b>1,316,067</b>	<b>2</b>
<b>Other (specify):</b>						
NONE					<b>0</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation (111.1)	3,056,661	10,399,524	0	0	<b>13,456,185</b>	<b>4</b>
Customer Advances for Construction					<b>0</b>	<b>5</b>
Regulatory Liability	650,152	1,187,879	0	0	<b>1,838,031</b>	<b>6</b>
NONE					<b>0</b>	<b>7</b>
<b>Average Net Rate Base</b>	<b>10,387,089</b>	<b>18,783,569</b>	<b>0</b>	<b>0</b>	<b>29,170,658</b>	
Net Operating Income	(990)	1,562,936	0	0	<b>1,561,946</b>	<b>8</b>
<b>Net Operating Income as a percent of</b>						
<b>Average Net Rate Base</b>	<b>-0.01%</b>	<b>8.32%</b>	<b>N/A</b>	<b>N/A</b>	<b>5.35%</b>	

**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	671,125	1,226,198	0	0	1,897,323	1
<b>Add credits during year:</b>						
NONE					0	2
<b>Deduct charges:</b>						
Miscellaneous Amortization (425)	41,945	76,638	0	0	118,583	3
<b>Other (specify):</b>						
NONE					0	4
<b>Balance End of Year</b>	<b>629,180</b>	<b>1,149,560</b>	<b>0</b>	<b>0</b>	<b>1,778,740</b>	

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## IMPORTANT CHANGES DURING THE YEAR

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Report changes of any of the following types:

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1. Acquisitions.

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2. Leaseholder changes.

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3. Extensions of service.

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4. Estimated changes in revenues due to rate changes.

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5. Obligations incurred or assumed, excluding commercial paper.

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6. Formal proceedings with the Public Service Commission.

The Water Utility went through a formal rate case and was granted an increase in rates effective January 2009.

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7. Any additional matters.

## WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
<b>Operating Revenues</b>			
<b>Sales of Water</b>			
Sales of Water (460-467)	1,829,700	1,812,137	1
<b>Total Sales of Water</b>	<b>1,829,700</b>	<b>1,812,137</b>	
<b>Other Operating Revenues</b>			
Forfeited Discounts (470 )	3,803	3,499	2
Rents from Water Property (472 )	47,421	38,560	3
Interdepartmental Rents (473 )	0	0	4
Other Water Revenues (474 )	46,913	29,224	5
<b>Total Other Operating Revenues</b>	<b>98,137</b>	<b>71,283</b>	
<b>Total Operating Revenues</b>	<b>1,927,837</b>	<b>1,883,420</b>	
<b>Operation and Maintenance Expenses</b>			
Source of Supply Expense (600-617)	3,717	6,292	6
Pumping Expenses (620-633)	219,307	189,671	7
Water Treatment Expenses (640-652)	75,884	80,461	8
Transmission and Distribution Expenses (660-678)	548,458	297,940	9
Customer Accounts Expenses (901-906)	53,531	57,499	10
Sales Expenses (910 )	5,811	10,134	11
Administrative and General Expenses (920-932)	380,488	327,293	12
<b>Total Operation and Maintenance Expenses</b>	<b>1,287,196</b>	<b>969,290</b>	
<b>Other Operating Expenses</b>			
Depreciation Expense (403 )	304,622	250,623	13
Amortization Expense (404-407)		0	14
Taxes (408 )	337,009	297,942	15
<b>Total Other Operating Expenses</b>	<b>641,631</b>	<b>548,565</b>	
<b>Total Operating Expenses</b>	<b>1,928,827</b>	<b>1,517,855</b>	
<b>NET OPERATING INCOME</b>	<b>(990)</b>	<b>365,565</b>	

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## WATER OPERATING REVENUES & EXPENSES

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**Water Operating Revenues & Expenses (Page W-01)**

**General footnotes**

Prior year totals vaildated.

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## WATER OPERATING REVENUES - SALES OF WATER

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

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential (460.1 )				1
Commercial (460.2 )	21	690	2,152	2
Industrial (460.3 )				3
Public Authority (460.4 )				4
<b>Total Unmetered Sales to General Customers (460)</b>	<b>21</b>	<b>690</b>	<b>2,152</b>	
Metered Sales to General Customers (461)				
Residential (461.1 )	5,027	327,450	798,303	5
Commercial (461.2 )	531	170,636	309,602	6
Industrial (461.3 )	41	30,217	50,238	7
Public Authority (461.4 )	35	11,336	25,172	8
<b>Total Metered Sales to General Customers (461)</b>	<b>5,634</b>	<b>539,639</b>	<b>1,183,315</b>	
Private Fire Protection Service (462 )	85		51,434	9
Public Fire Protection Service (463 )	1		591,641	10
Other Water Sales (465 )				11
Sales for Resale (466 )		0	0	12
Interdepartmental Sales (467 )	14	391	1,158	13
<b>Total Sales of Water</b>	<b>5,755</b>	<b>540,720</b>	<b>1,829,700</b>	

### SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)	
NONE				1
<b>Total</b>		<b>0</b>	<b>0</b>	

## 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)	
<b>Public Fire Protection Service (463):</b>		
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		1
<b>Other (specify):</b>		
Wholesale fire protection billed		2
Amount billed (usually per rate schedule F-1 or Fd-1)	591,641	3
NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>591,641</b>	
<b>Forfeited Discounts (470):</b>		
NONE		5
Customer late payment charges	3,803	6
<b>Other (specify):</b>		
<b>Total Forfeited Discounts (470)</b>	<b>3,803</b>	
<b>Rents from Water Property (472):</b>		
TOWER RENT	47,421	7
<b>Total Rents from Water Property (472)</b>	<b>47,421</b>	
<b>Interdepartmental Rents (473):</b>		
NONE		8
<b>Total Interdepartmental Rents (473)</b>	<b>0</b>	
<b>Other Water Revenues (474):</b>		
NONE		9
Return on net investment in meters charged to sewer department	46,913	10
<b>Other (specify):</b>		
<b>Total Other Water Revenues (474)</b>	<b>46,913</b>	

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## OTHER OPERATING REVENUES (WATER)

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**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.

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## 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)	
<b>SOURCE OF SUPPLY EXPENSES</b>			
Operation Supervision and Engineering (600)	0		1
Operation Labor and Expenses (601)	0		2
Purchased Water (602)	0		3
Miscellaneous Expenses (603)	0		4
Rents (604)	0		5
Maintenance Supervision and Engineering (610)	0		6
Maintenance of Structures and Improvements (611)	0		7
Maintenance of Collecting and Impounding Reservoirs (612)	0		8
Maintenance of Lake, River and Other Intakes (613)	0		9
Maintenance of Wells and Springs (614)	3,717	6,292	10
Maintenance of Supply Mains (616)	0		11
Maintenance of Miscellaneous Water Source Plant (617)	0		12
<b>Total Source of Supply Expenses</b>	<b>3,717</b>	<b>6,292</b>	
<b>PUMPING EXPENSES</b>			
Operation Supervision and Engineering (620)	0		13
Fuel for Power Production (621)	0		14
Power Production Labor and Expenses (622)	0		15
Fuel or Power Purchased for Pumping (623)	118,228	102,144	16
Pumping Labor and Expenses (624)	30,249	46,481	* 17
Expenses Transferred--Credit (625)	0		18
Miscellaneous Expenses (626)	345	334	19
Rents (627)	0		20
Maintenance Supervision and Engineering (630)	0		21
Maintenance of Structures and Improvements (631)	15,790	12,790	22
Maintenance of Power Production Equipment (632)	6,215	2,418	23
Maintenance of Pumping Equipment (633)	48,480	25,504	* 24
<b>Total Pumping Expenses</b>	<b>219,307</b>	<b>189,671</b>	
<b>WATER TREATMENT EXPENSES</b>			
Operation Supervision and Engineering (640)	0		25
Chemicals (641)	48,863	49,751	26
Operation Labor and Expenses (642)	16,763	25,116	27
Miscellaneous Expenses (643)	0		28
Rents (644)	0		29
Maintenance Supervision and Engineering (650)	0		30
Maintenance of Structures and Improvements (651)	0		31
Maintenance of Water Treatment Equipment (652)	10,258	5,594	32
<b>Total Water Treatment Expenses</b>	<b>75,884</b>	<b>80,461</b>	

## 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)	
<b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>			
Operation Supervision and Engineering (660)	23,251	19,577	33
Storage Facilities Expenses (661)		0	34
Transmission and Distribution Lines Expenses (662)	33,316	35,749	35
Meter Expenses (663)	541	3,379	36
Customer Installations Expenses (664)	15,617	454	* 37
Miscellaneous Expenses (665)	29,861	18,666	* 38
Rents (666)		0	39
Maintenance Supervision and Engineering (670)	18,933	16,122	40
Maintenance of Structures and Improvements (671)		0	41
Maintenance of Distribution Reservoirs and Standpipes (672)	182,501	22,220	* 42
Maintenance of Transmission and Distribution Mains (673)	185,159	122,013	* 43
Maintenance of Services (675)	42,757	31,463	* 44
Maintenance of Meters (676)	1,649	4,406	45
Maintenance of Hydrants (677)	14,873	23,891	46
Maintenance of Miscellaneous Plant (678)		0	47
<b>Total Transmission and Distribution Expenses</b>	<b>548,458</b>	<b>297,940</b>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>			
Supervision (901)	15,396	14,781	48
Meter Reading Expenses (902)	9,296	18,597	49
Customer Records and Collection Expenses (903)	24,482	21,966	50
Uncollectible Accounts (904)	3,388	516	51
Miscellaneous Customer Accounts Expenses (905)	969	1,639	52
Customer Service and Information Expenses (906)			53
<b>Total Customer Accounts Expenses</b>	<b>53,531</b>	<b>57,499</b>	
<b>SALES EXPENSES</b>			
Sales Expenses (910)	5,811	10,134	54
<b>Total Sales Expenses</b>	<b>5,811</b>	<b>10,134</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>			
Administrative and General Salaries (920)	93,234	85,108	55
Office Supplies and Expenses (921)	22,185	21,585	56
Administrative Expenses Transferred--Credit (922)		0	57
Outside Services Employed (923)	65,068	33,922	* 58
Property Insurance (924)	3,833	3,947	59
Injuries and Damages (925)	25,575	21,629	60
Employee Pensions and Benefits (926)	143,034	135,968	61
Regulatory Commission Expenses (928)	1,168	98	62
Duplicate Charges--Credit (929)	1,129	771	63

## WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>			
Miscellaneous General Expenses (930)		0	<b>64</b>
Rents (931)	6,450	6,300	<b>65</b>
Maintenance of General Plant (932)	21,070	19,507	<b>66</b>
<b>Total Administrative and General Expenses</b>	<b>380,488</b>	<b>327,293</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>1,287,196</b>	<b>969,290</b>	

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## WATER OPERATION & MAINTENANCE EXPENSES

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### Water Operation & Maintenance Expenses (Page W-05)

#### General footnotes

Prior year totals validated.

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 - The increase in expense is due to an increase in the rates charged for purchased power for pumping.

Account 624 - The decrease in this account is due to a decrease in wages and operating supplies expense charged to pumping operations in 2008.

Account 633 - The increase in this account is due to the cost to rebuild the pumps and equipment at Well #1 in 2008.

Account 664 - The increase in this account is due to an increase in wages charged to customer installations in 2008.

Account 672 - The increase in this account is due to the implementation of an on going maintenance program for cleaning, repairs and reconditioning of our reservoirs and standpipes.

Account 673 - The increase in this account is due to an increase in labor, materials and contractor costs to fix main breaks in 2008.

Account 675 - The increase in this account is due to an increase in wages and materials charged to services maintenance in 2008.

Account 923 - The increase in this account is due to an increase in charges for outside engineering services for future Well sites.

Account 665 - The increase is due to additional labor charged in 2008.

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### 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		316,403	278,278	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		8,719	7,216	2
<b>Net property tax equivalent</b>		<b>307,684</b>	<b>271,062</b>	
Social Security		27,537	24,881	3
PSC Remainder Assessment		1,788	1,999	4
Other (specify): NONE			0	5
<b>Total tax expense</b>		<b>337,009</b>	<b>297,942</b>	

## 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			Waukesha				1
<b>SUMMARY OF TAX RATES</b>							
State tax rate	mills		0.172300				2
County tax rate	mills		1.815800				3
Local tax rate	mills		4.559300				4
School tax rate	mills		8.215400				5
Voc. school tax rate	mills		1.123100				6
Other tax rate - Local	mills		0.051400				7
Other tax rate - Non-Local	mills		0.000000				8
<b>Total tax rate</b>	mills		<b>15.937300</b>				9
Less: state credit	mills		1.159400				10
<b>Net tax rate</b>	mills		<b>14.777900</b>				11
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							
<b>Local Tax Rate</b>	mills		<b>4.559300</b>				12
<b>Combined School Tax Rate</b>	mills		<b>9.338500</b>				13
<b>Other Tax Rate - Local</b>	mills		<b>0.051400</b>				14
<b>Total Local &amp; School Tax</b>	mills		<b>13.949200</b>				15
<b>Total Tax Rate</b>	mills		<b>15.937300</b>				16
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.875255</b>				17
<b>Total tax net of state credit</b>	mills		<b>14.777900</b>				18
<b>Net Local and School Tax Rate</b>	mills		<b>12.934429</b>				19
Utility Plant, Jan. 1	\$	25,903,379	25,903,379				20
Materials & Supplies	\$	61,477	61,477				21
<b>Subtotal</b>	\$	<b>25,964,856</b>	<b>25,964,856</b>				22
Less: Plant Outside Limits	\$	1,121,549	1,121,549				23
<b>Taxable Assets</b>	\$	<b>24,843,307</b>	<b>24,843,307</b>				24
Assessment Ratio	dec.		0.984654				25
<b>Assessed Value</b>	\$	<b>24,462,062</b>	<b>24,462,062</b>				26
<b>Net Local &amp; School Rate</b>	mills		<b>12.934429</b>				27
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>316,403</b>	<b>316,403</b>				28
Tax Equivalent per 1994 PSC Report	\$	137,061					29
Any lower tax equivalent as authorized by municipality (see note 6)	\$						30
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>316,403</b>					31
Footnotes							32

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## PROPERTY TAX EQUIVALENT (WATER)

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### Property Tax Equivalent (Water) (Page W-07)

If Other Tax Rate - Local and/or Other Tax Rate - Non-Local are greater than zero, please explain.  
Includes lake district taxes.

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## WATER UTILITY PLANT IN SERVICE

### --Plant Financed by Utility or Municipality--

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>INTANGIBLE PLANT</b>						
Organization (301)	0				0	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>						
Land and Land Rights (310)	7,575				7,575	4
Structures and Improvements (311)	0				0	5
Collecting and Impounding Reservoirs (312)	0				0	6
Lake, River and Other Intakes (313)	0				0	7
Wells and Springs (314)	156,545				156,545	8
Supply Mains (316)	0				0	9
Other Water Source Plant (317)	0				0	10
<b>Total Source of Supply Plant</b>	<b>164,120</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>164,120</b>	
<b>PUMPING PLANT</b>						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	232,252	4,880			237,132	12
Other Power Production Equipment (323)	74,022				74,022	13
Electric Pumping Equipment (325)	706,214				706,214	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	0				0	16
<b>Total Pumping Plant</b>	<b>1,012,488</b>	<b>4,880</b>	<b>0</b>	<b>0</b>	<b>1,017,368</b>	
<b>WATER TREATMENT PLANT</b>						
Land and Land Rights (330)	0				0	17
Structures and Improvements (331)	0				0	18
Sand or Other Media Filtration Equipment (332)	80,260	19,446			99,706	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
<b>Total Water Treatment Plant</b>	<b>80,260</b>	<b>19,446</b>	<b>0</b>	<b>0</b>	<b>99,706</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>						
Land and Land Rights (340)	51,050				51,050	22
Structures and Improvements (341)	567,769	5,586			573,355	23
Distribution Reservoirs and Standpipes (342)	700,555				700,555	24
Transmission and Distribution Mains (343)	6,499,981	1,875,923	17,478		8,358,426	25
Services (345)	770,192	516,930	1,453		1,285,669	26
Meters (346)	1,369,219	919,677	285,148		2,003,748	27
Hydrants (348)	679,900	190,497	7,433		862,964	28

## WATER UTILITY PLANT IN SERVICE

### --Plant Financed by Utility or Municipality--

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>						
Other Transmission and Distribution Plant (349)	0				0	29
<b>Total Transmission and Distribution Plant</b>	<b>10,638,666</b>	<b>3,508,613</b>	<b>311,512</b>	<b>0</b>	<b>13,835,767</b>	
<b>GENERAL PLANT</b>						
Land and Land Rights (389)	0				0	30
Structures and Improvements (390)	0				0	31
Office Furniture and Equipment (391)	23,540				23,540	32
Computer Equipment (391.1)	128,849				128,849	33
Transportation Equipment (392)	165,866	4,382			170,248	34
Stores Equipment (393)	2,302				2,302	35
Tools, Shop and Garage Equipment (394)	80,653				80,653	36
Laboratory Equipment (395)	14,731				14,731	37
Power Operated Equipment (396)	16,615				16,615	38
Communication Equipment (397)	79,165				79,165	39
SCADA Equipment (397.1)	5,250				5,250	40
Miscellaneous Equipment (398)	0				0	41
<b>Total General Plant</b>	<b>516,971</b>	<b>4,382</b>	<b>0</b>	<b>0</b>	<b>521,353</b>	
<b>Total utility plant in service directly assignable</b>	<b>12,412,505</b>	<b>3,537,321</b>	<b>311,512</b>	<b>0</b>	<b>15,638,314</b>	
Common Utility Plant Allocated to Water Department (300)	0				0	42
<b>Total utility plant in service</b>	<b>12,412,505</b>	<b>3,537,321</b>	<b>311,512</b>	<b>0</b>	<b>15,638,314</b>	

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

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

**General footnotes**

Prior year totals validated.

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>INTANGIBLE PLANT</b>						
Organization (301)	0				0	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>						
Land and Land Rights (310)	0				0	4
Structures and Improvements (311)	0				0	5
Collecting and Impounding Reservoirs (312)	0				0	6
Lake, River and Other Intakes (313)	0				0	7
Wells and Springs (314)	261,036				261,036	8
Supply Mains (316)	0				0	9
Other Water Source Plant (317)	0				0	10
<b>Total Source of Supply Plant</b>	<b>261,036</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>261,036</b>	
<b>PUMPING PLANT</b>						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	76,099				76,099	12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	464,208				464,208	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	0				0	16
<b>Total Pumping Plant</b>	<b>540,307</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>540,307</b>	
<b>WATER TREATMENT PLANT</b>						
Land and Land Rights (330)	0				0	17
Structures and Improvements (331)	0				0	18
Sand or Other Media Filtration Equipment (332)	16,026				16,026	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
<b>Total Water Treatment Plant</b>	<b>16,026</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>16,026</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>						
Land and Land Rights (340)	0				0	22
Structures and Improvements (341)	18,587				18,587	23
Distribution Reservoirs and Standpipes (342)	1,005,360				1,005,360	24
Transmission and Distribution Mains (343)	9,024,119	1,293,826			10,317,945	25
Services (345)	1,432,639	200,254			1,632,893	26
Meters (346)	0				0	27

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>						
Hydrants (348)	1,114,742	144,304			1,259,046	28
Other Transmission and Distribution Plant (349)	0				0	29
<b>Total Transmission and Distribution Plant</b>	<b>12,595,447</b>	<b>1,638,384</b>	<b>0</b>	<b>0</b>	<b>14,233,831</b>	
<b>GENERAL PLANT</b>						
Land and Land Rights (389)	0				0	30
Structures and Improvements (390)	0				0	31
Office Furniture and Equipment (391)	0				0	32
Computer Equipment (391.1)	0				0	33
Transportation Equipment (392)	0				0	34
Stores Equipment (393)	0				0	35
Tools, Shop and Garage Equipment (394)	0				0	36
Laboratory Equipment (395)	0				0	37
Power Operated Equipment (396)	0				0	38
Communication Equipment (397)	0				0	39
SCADA Equipment (397.1)	0				0	40
Miscellaneous Equipment (398)	0				0	41
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>13,412,816</b>	<b>1,638,384</b>	<b>0</b>	<b>0</b>	<b>15,051,200</b>	
Common Utility Plant Allocated to Water Department (300)	0				0	42
<b>Total utility plant in service</b>	<b>13,412,816</b>	<b>1,638,384</b>	<b>0</b>	<b>0</b>	<b>15,051,200</b>	

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

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

**General footnotes**

Prior year totals validated.

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## 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)	
<b>SOURCE OF SUPPLY PLANT</b>				
Structures and Improvements (311)	0	0.00%		1
Collecting and Impounding Reservoirs (312)	0	0.00%		2
Lake, River and Other Intakes (313)	0	0.00%		3
Wells and Springs (314)	112,294	2.90%	4,540	4
Supply Mains (316)	0	0.00%		5
Other Water Source Plant (317)	0	0.00%		6
<b>Total Source of Supply Plant</b>	<b>112,294</b>		<b>4,540</b>	
<b>PUMPING PLANT</b>				
Structures and Improvements (321)	178,762	3.20%	7,510	7
Other Power Production Equipment (323)	74,022	4.40%		8
Electric Pumping Equipment (325)	399,908	4.40%	31,073	9
Diesel Pumping Equipment (326)	0	0.00%		10
Other Pumping Equipment (328)	0	0.00%		11
<b>Total Pumping Plant</b>	<b>652,692</b>		<b>38,583</b>	
<b>WATER TREATMENT PLANT</b>				
Structures and Improvements (331)	0	0.00%		12
Sand or Other Media Filtration Equipment (332)	66,172	3.30%	565	13
Membrane Filtration Equipment (333)				14
Other Water Treatment Equipment (334)				15
<b>Total Water Treatment Plant</b>	<b>66,172</b>		<b>565</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Structures and Improvements (341)	179,766	3.20%	18,258	16
Distribution Reservoirs and Standpipes (342)	499,726	1.90%	13,311	17
Transmission and Distribution Mains (343)	409,022	1.30%	96,580	18
Services (345)	137,155	2.90%	29,810	19
Meters (346)	512,229	5.50%	92,757	20
Hydrants (348)	82,815	2.20%	16,971	21
Other Transmission and Distribution Plant (349)	0	0.00%		22
<b>Total Transmission and Distribution Plant</b>	<b>1,820,713</b>		<b>267,687</b>	
<b>GENERAL PLANT</b>				
Structures and Improvements (390)	0	0.00%		23
Office Furniture and Equipment (391)	13,996	5.80%	1,365	24
Computer Equipment (391.1)	82,301	26.70%	14,749	25
Transportation Equipment (392)	124,250	13.30%	17,012	26
Stores Equipment (393)	2,302	5.80%		27
Tools, Shop and Garage Equipment (394)	56,427	5.80%	4,678	28
Laboratory Equipment (395)	13,048	5.80%	854	29

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314					116,834	4
316					0	5
317					0	6
	0	0	0	0	116,834	
321					186,272	7
323					74,022	8
325					430,981	9
326					0	10
328					0	11
	0	0	0	0	691,275	
331					0	12
332					66,737	13
333					0	14
334					0	15
	0	0	0	0	66,737	
341					198,024	16
342					513,037	17
343	17,478				488,124	18
345	1,453				165,512	19
346	285,148		13,377		333,215	20
348	7,433				92,353	21
349					0	22
	311,512	0	13,377	0	1,790,265	
390					0	23
391					15,361	24
391.1					97,050	25
392					141,262	26
393					2,302	27
394					61,105	28
395					13,902	29

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

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
<b>GENERAL PLANT</b>				
Power Operated Equipment (396)	9,661	7.50%	1,246	<b>30</b>
Communication Equipment (397)	68,131	15.00%	10,410	<b>31</b>
SCADA Equipment (397.1)	2,656	9.20%	483	<b>32</b>
Miscellaneous Equipment (398)	0	0.00%		<b>33</b>
<b>Total General Plant</b>	<u><b>372,772</b></u>		<u><b>50,797</b></u>	
<b>Total accum. prov. directly assignable</b>	<u><b>3,024,643</b></u>		<u><b>362,172</b></u>	
 Common Utility Plant Allocated to Water Department	 0	 0.00%		 <b>34</b>
 <b>Total accum. prov. for depreciation</b>	 <u><u><b>3,024,643</b></u></u>		 <u><u><b>362,172</b></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)	
396					10,907	30
397					78,541	31
397.1					3,139	32
398					0	33
	0	0	0	0	423,569	
	311,512	0	13,377	0	3,088,680	
					0	34
	311,512	0	13,377	0	3,088,680	

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

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

**General footnotes**

Prior year totals validated.

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

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## ACCUMULATED PROVISION FOR DEPRECIATION - WATER

### --Plant Financed by Contributions--

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
<b>SOURCE OF SUPPLY PLANT</b>				
Structures and Improvements (311)	0	0.00%		1
Collecting and Impounding Reservoirs (312)	0	0.00%		2
Lake, River and Other Intakes (313)	0	0.00%		3
Wells and Springs (314)	86,204	2.90%	7,570	4
Supply Mains (316)	0	0.00%		5
Other Water Source Plant (317)	0	0.00%		6
<b>Total Source of Supply Plant</b>	<b>86,204</b>		<b>7,570</b>	
<b>PUMPING PLANT</b>				
Structures and Improvements (321)	24,275	3.20%	2,435	7
Other Power Production Equipment (323)	0	0.00%		8
Electric Pumping Equipment (325)	115,493	4.40%	20,425	9
Diesel Pumping Equipment (326)	0	0.00%		10
Other Pumping Equipment (328)	0	0.00%		11
<b>Total Pumping Plant</b>	<b>139,768</b>		<b>22,860</b>	
<b>WATER TREATMENT PLANT</b>				
Structures and Improvements (331)	0	0.00%		12
Sand or Other Media Filtration Equipment (332)	9,555	3.30%	529	13
Membrane Filtration Equipment (333)				14
Other Water Treatment Equipment (334)				15
<b>Total Water Treatment Plant</b>	<b>9,555</b>		<b>529</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Structures and Improvements (341)	1,190	3.20%	595	16
Distribution Reservoirs and Standpipes (342)	143,566	1.90%	19,102	17
Transmission and Distribution Mains (343)	834,430	1.30%	125,723	18
Services (345)	315,287	2.90%	44,450	19
Meters (346)	0	0.00%		20
Hydrants (348)	183,600	2.20%	26,112	21
Other Transmission and Distribution Plant (349)	0	0.00%		22
<b>Total Transmission and Distribution Plant</b>	<b>1,478,073</b>		<b>215,982</b>	
<b>GENERAL PLANT</b>				
Structures and Improvements (390)	0	0.00%		23
Office Furniture and Equipment (391)	0	0.00%		24
Computer Equipment (391.1)	0	0.00%		25
Transportation Equipment (392)	0	0.00%		26
Stores Equipment (393)	0	0.00%		27
Tools, Shop and Garage Equipment (394)	0	0.00%		28
Laboratory Equipment (395)	0	0.00%		29

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314					93,774	4
316					0	5
317					0	6
	0	0	0	0	93,774	
321					26,710	7
323					0	8
325					135,918	9
326					0	10
328					0	11
	0	0	0	0	162,628	
331					0	12
332					10,084	13
333					0	14
334					0	15
	0	0	0	0	10,084	
341					1,785	16
342					162,668	17
343					960,153	18
345					359,737	19
346					0	20
348					209,712	21
349					0	22
	0	0	0	0	1,694,055	
390					0	23
391					0	24
391.1					0	25
392					0	26
393					0	27
394					0	28
395					0	29

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

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
<b>GENERAL PLANT</b>				
Power Operated Equipment (396)	0	0.00%		<b>30</b>
Communication Equipment (397)	0	0.00%		<b>31</b>
SCADA Equipment (397.1)	0	0.00%		<b>32</b>
Miscellaneous Equipment (398)	0	0.00%		<b>33</b>
<b>Total General Plant</b>	<b>0</b>		<b>0</b>	
<b>Total accum. prov. directly assignable</b>	<b>1,713,600</b>		<b>246,941</b>	
Common Utility Plant Allocated to Water Department	0	0.00%		<b>34</b>
<b>Total accum. prov. for depreciation</b>	<b>1,713,600</b>		<b>246,941</b>	

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
396					0	30
397					0	31
397.1					0	32
398					0	33
	0	0	0	0	0	
	0	0	0	0	1,960,541	
					0	34
	0	0	0	0	1,960,541	

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

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

**General footnotes**

Prior year totals validated.

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

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## SOURCES OF WATER SUPPLY - STATISTICS

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

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			50,049	50,049	1
February			47,360	47,360	2
March			48,765	48,765	3
April			50,412	50,412	4
May			60,155	60,155	5
June			59,094	59,094	6
July			70,601	70,601	7
August			83,189	83,189	8
September			64,624	64,624	9
October			53,410	53,410	10
November			44,801	44,801	11
December			45,934	45,934	12
<b>Total annual pumpage</b>	<b>0</b>	<b>0</b>	<b>678,394</b>	<b>678,394</b>	

## WATER LOSS AND OTHER STATISTICS

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

**WATER LOSS STATISTICS**

Source of Water Supply Statistics - Total Annual Pumpage (000's):	678,394	1
Less: Gallons (000's) used in the treatment process:		2
Subtotal: Gallons (000's) entering distribution system:	<b>678,394</b>	3
Less: Gallons (000's) sold:	540,720	4
Gallons (000's) entering distribution system but not sold:	<b>137,674</b>	5
Estimated Water Usage:		6
Gallons (000's) used to flush mains:	52,711	7
Gallons (000's) used for fire protection:	984	8
Gallons (000's) used to prevent freezing of distribution system:		9
Gallons (000's) used for other system uses:	4,141	10
Subtotal Estimated Usage:	<b>57,836</b>	11
Estimated Water Losses:		12
Gallons (000's) lost due to main leaks or breaks:	11,391	13
Gallons (000's) lost due to service leaks or breaks:	2,792	14
Gallons (000's) lost due to hydrant leaks, tank overflows and pressure reducing valves:	1,550	15
Gallons (000's) for unauthorized usage such as vandalism and theft:		16
Gallons (000's) not accounted for:	<b>64,105</b>	17
Subtotal of Estimated Losses:	<b>79,838</b>	18
Percentage of water entering distribution system sold:	<b>80%</b>	19
Percentage of unaccounted for water:	<b>9%</b>	20
If more than 15%, indicate causes:		21

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

**OTHER STATISTICS**

Maximum gallons pumped by all methods in any one day during reporting year (000 gal.):	4,205	22
Date of maximum: 09/01/2008		23
Cause of maximum: Hot and dry weather		24
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.):	820	25
Date of minimum: 12/26/2008		26
Total KWH used by the utility (include pumping, treatment facilities and other utility operations):	910,400	27
If water is purchased:		28
Vendor Name:		29
Point of Delivery:		30
What percentage of purchased water is surface water?		31
Number of main breaks repaired this year:	23	32
Number of service breaks repaired this year:	2	33
Population served (estimate the number of individuals served):		34
Inside municipality?	14,300	35
Outside municipality?	88	36

**SOURCES OF WATER SUPPLY - GROUND WATERS**

<b>Location (a)</b>	<b>Identification Number (b)</b>	<b>Depth in feet (c)</b>	<b>Well Diameter in inches (d)</b>	<b>Yield Per Day in gallons (e)</b>	<b>Currently In Service? (f)</b>	
611 E WISCONSIN AVE	1	827	10	843,840	Yes	1
611 E WISCONSIN AVE	3	735	16	2,239,200	Yes	2
690 LAKE BLUFF DRIVE	4	56	12	1,368,000	Yes	3
690 LAKE BLUFF DRIVE	6	675	16	1,440,000	Yes	4
748 E WISCONSIN AVE	2	684	12	1,977,120	Yes	5
1765 EXECUTIVE DRIVE	7	1,052	16	2,787,840	Yes	6

## 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	BP #1	BP #2	BP #3	1
Location	611 E WISCONSIN AVE	611 E WISCONSIN AVE	611 E WISCONSIN AVE	2
Purpose	B	B	B	3
Destination	D	D	D	4
Pump Manufacturer	LAYNE	LAYNE	LAYNE	5
Year Installed	1975	1975	1974	6
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	1,500	1,500	1,500	8
Pump Motor or Standby Engine Mfr	U.S. MOTORS	U.S. MOTORS	U.S. MOTORS	9
Year Installed	1975	1975	2001	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	100	100	100	12
Footnotes				13
				14

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	SP #1	SP #2	WELL #1	15
Location	1765 EXECUTIVE DRIVE	1765 EXECUTIVE DRIVE	611 E WISCONSIN AVE	16
Purpose	B	B	P	17
Destination	D	D	R	18
Pump Manufacturer	GOULDS	GOULDS	LAYNE	19
Year Installed	1996	1996	1969	20
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	21
Actual Capacity (gpm)	1,400	1,400	640	22
Pump Motor or Standby Engine Mfr	U.S. MOTORS	U.S. MOTORS	U.S. MOTORS	23
Year Installed	1996	1996	1997	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	75	75	20	26
Footnotes				27
				28

### PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	WELL #2	WELL #3	WELL #4	1
Location	748 E WISCONSIN AVE	611 E WISCONSIN AVE	690 LAKE BLUFF DRIVE	2
Purpose	P	P	P	3
Destination	R	R	D	4
Pump Manufacturer	GOULDS	LAYNE	GOULDS	5
Year Installed	2004	1964	2004	6
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	1,330	1,340	950	8
Pump Motor or Standby Engine Mfr	U.S. MOTORS	U.S. MOTORS	U.S. MOTORS	9 10
Year Installed	1974	2002	2002	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	75	75	75	13
Footnotes				14

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	WELL #6	WELL #7		15
Location	690 LAKE BLUFF DRIVE	1765 EXECUTIVE DRIVE		16
Purpose	P	P		17
Destination	D	R		18
Pump Manufacturer	AMERICAN TURBINE	GOULDS		19
Year Installed	1996	1996		20
Type	CENTRIFUGAL	CENTRIFUGAL		21
Actual Capacity (gpm)	950	1,950		22
Pump Motor or Standby Engine Mfr	U.S. MOTORS	U.S. MOTORS		23 24
Year Installed	1996	1996		25
Type	ELECTRIC	ELECTRIC		26
Horsepower	125	75		27
Footnotes				28

## RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	EAST STANDPIPE	NORTH TOWER	OLYMPIA TOWER	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	S	ET	ET	3
Year constructed	1967	2002	1976	4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	STEEL	5
Elevation difference in feet (See Headnote 3.)	153	135	143	6
Total capacity in gallons (actual)	500,000	500,000	500,000	7
<b>WATER TREATMENT PLANT</b>				<b>8</b>
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	GAS	GAS	9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	WELLHOUSE	10
Filters, type (gravity, pressure, other, none)	NONE	NONE	NONE	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0000	0.0000	0.0000	12
Is a corrosion control chemical used (yes, no)?	Y	Y	Y	13
Is water fluoridated (yes, no)?	Y	Y	Y	14
Footnotes				15

## RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	POWER HSE RESERVIOR	WELL #7 RESERVOIR	WEST STANDPIPE	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	R	S	3
Year constructed	1932	1996	1976	4
Primary material (earthen, steel, concrete, other)	CONCRETE	CONCRETE	STEEL	5
Elevation difference in feet (See Headnote 3.)	0	0	153	6
Total capacity in gallons (actual)	150,000	133,000	500,000	7
<b>WATER TREATMENT PLANT</b>				<b>8</b>
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	GAS	GAS	9
Points of application (wellhouse, central facilities, booster station, other)	BOOSTER STATION	WELLHOUSE	WELLHOUSE	10
Filters, type (gravity, pressure, other, none)	NONE	NONE	NONE	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0000	0.0000	0.0000	12
Is a corrosion control chemical used (yes, no)?	Y	Y	Y	13
Is water fluoridated (yes, no)?	Y	Y	Y	14
Footnotes				15

## WATER MAINS

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

Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	Number of Feet				Adjustments Increase or (Decrease) (g)	End of Year (h)	
			First of Year (d)	Added During Year (e)	Retired During Year (f)				
M	D	4.000	34,696	91	1,038		33,749	1	
M	D	6.000	58,384	252	400		58,236	2	
M	D	8.000	205,587	9,239	2,530		212,296	3	
M	D	10.000	51,732	1,217	2,425		50,524	4	
M	D	12.000	95,956	11,227	4,735	(790)	101,658	* 5	
P	D	12.000	0	248		790	1,038	* 6	
M	D	16.000	11,462				11,462	7	
P	D	16.000	1,536				1,536	8	
<b>Total Within Municipality</b>			<b>459,353</b>	<b>22,274</b>	<b>11,128</b>	<b>0</b>	<b>470,499</b>		
M	D	6.000	770				770	9	
M	D	8.000	1,521	47			1,568	10	
M	D	12.000	9,202	5,577			14,779	11	
M	D	16.000	0	4,046			4,046	12	
<b>Total Outside of Municipality</b>			<b>11,493</b>	<b>9,670</b>	<b>0</b>	<b>0</b>	<b>21,163</b>		
<b>Total Utility</b>			<b>470,846</b>	<b>31,944</b>	<b>11,128</b>	<b>0</b>	<b>491,662</b>		

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## WATER MAINS

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**Water Mains (Page W-19)**

**General footnotes**

Adjustments: In 2007, 371 feet of HDPE pipe was installed at a river crossing on North Lake Road. It was discovered through a review of record drawings that there was an additional 419 feet of 12" C-900 PVC pipe installed on CTH DR. These were accounted for in 2007 as Ductile Iron Pipe and should have been entered as PVC (P) in the PSC report.

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

The 2008 additions were financed by the Water Utility/Municipality in the amount of \$1,763,588.88 and with developer contributions of \$1,293,826.35.

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## 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	1,004		79		925		1
M	0.625	1				1		2
M	0.750	829		20		809		3
L	0.750	17		7		10		4
M	1.000	2,736	11	22		2,725	145	5
L	1.000	1		1		0		6
M	1.250	326	261			587	243	7
M	1.500	43	10	10		43		8
L	1.500	9				9		9
M	2.000	73	8	9		72		10
M	3.000	3				3		11
M	4.000	16	2	2		16		12
M	6.000	71	3	3		71	23	13
M	8.000	22	8			30	5	14
M	10.000		2			2		15
<b>Total Utility</b>		<b>5,151</b>	<b>305</b>	<b>153</b>	<b>0</b>	<b>5,303</b>	<b>416</b>	

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## WATER SERVICES

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### Water Services (Page W-20)

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

The 2008 service additions were financed by the Water Utility/Municipality in the amount of \$486,057.90 and with developer contributions of \$200,253.66.

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### METERS

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

#### Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	2,479	806	1,316		1,969	118	1
0.750	4,179	1,161	1,927		3,413	198	2
1.000	205	19	66		158	50	3
1.500	140	14	53		101	32	4
2.000	105	19	40		84	29	5
2.500	0				0	0	6
3.000	38	11	18		31	16	7
4.000	16	4	5		15	5	8
6.000	10		3		7	4	9
<b>Total:</b>	<b>7,172</b>	<b>2,034</b>	<b>3,428</b>	<b>0</b>	<b>5,778</b>	<b>452</b>	

#### 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	1,805	96	0	5	0	63	1,969	1
0.750	3,181	158	8	9	5	52	3,413	2
1.000	65	63	8	5	1	16	158	3
1.500	13	58	7	2	0	21	101	4
2.000	0	53	8	7	1	15	84	5
2.500	0	0	0	0	0	0	0	6
3.000	0	16	2	2	7	4	31	7
4.000	0	9	2	2	0	2	15	8
6.000	0	3	0	1	0	3	7	9
<b>Total:</b>	<b>5,064</b>	<b>456</b>	<b>35</b>	<b>33</b>	<b>14</b>	<b>176</b>	<b>5,778</b>	

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## METERS

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### Meters (Page W-21)

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

During 2007 and 2008 the Utility changed out or upgraded all 1" or smaller meters to our automatic meter reading system. The Utility will continue to test at least 10% of the meters as required.

**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.

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

During 2008 the Utility changed out or upgraded all 6" or larger meters as part of our new automated meter reading project. As part of the process the Utility is testing at least 10% of the meters as required.

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## 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)	
<b>Fire Hydrants</b>						
Outside of Municipality	17	15			32	1
Within Municipality	900	59	21		938	2
<b>Total Fire Hydrants</b>	<b>917</b>	<b>74</b>	<b>21</b>	<b>0</b>	<b>970</b>	
<b>Flushing Hydrants</b>						
	90				90	3
<b>Total Flushing Hydrants</b>	<b>90</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>90</b>	

**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:	402	*
Number of distribution system valves end of year:	1,402	
Number of distribution valves operated during year:	320	

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## HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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### Hydrants and Distribution System Valves (Page W-22)

#### General footnotes

System valves are operated when flushing the mains twice a year, when isolating a section of main for repairs or whenever there is available time.

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**ELECTRIC OPERATING REVENUES & EXPENSES**

Particulars (a)	This Year (b)	Last Year (c)	
<b>Operating Revenues</b>			
<b>Sales of Electricity</b>			
Sales of Electricity (440-448)	20,867,190	18,407,946	1
<b>Total Sales of Electricity</b>	<b>20,867,190</b>	<b>18,407,946</b>	
<b>Other Operating Revenues</b>			
Forfeited Discounts (450 )	44,902	39,063	2
Miscellaneous Service Revenues (451 )	3,750	1,674	3
Sales of Water and Water Power (453 )	0	0	4
Rent from Electric Property (454 )	17,571	23,829	5
Interdepartmental Rents (455 )	0	0	6
Other Electric Revenues (456 )	31,872	28,110	7
<b>Total Other Operating Revenues</b>	<b>98,095</b>	<b>92,676</b>	
<b>Total Operating Revenues</b>	<b>20,965,285</b>	<b>18,500,622</b>	
<b>Operation and Maintenance Expenses</b>			
Power Production Expenses (500-557)	16,116,869	14,802,599	8
Transmission Expenses (560-573)	0	0	9
Distribution Expenses (580-598)	686,554	447,857	10
Customer Accounts Expenses (901-905)	196,056	207,279	11
Customer Service and Information Expenses (906 )	0		12
Sales Expenses (911-916)	48,873	14,939	13
Administrative and General Expenses (920-932)	834,932	660,562	14
<b>Total Operation and Maintenance Expenses</b>	<b>17,883,284</b>	<b>16,133,236</b>	
<b>Other Expenses</b>			
Depreciation Expense (403 )	911,446	783,500	15
Amortization Expense (404-407)	31,764	31,764	16
Taxes (408 )	575,855	481,776	17
<b>Total Other Expenses</b>	<b>1,519,065</b>	<b>1,297,040</b>	
<b>Total Operating Expenses</b>	<b>19,402,349</b>	<b>17,430,276</b>	
<b>NET OPERATING INCOME</b>	<b>1,562,936</b>	<b>1,070,346</b>	

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## ELECTRIC OPERATING REVENUES & EXPENSES

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**Electric Operating Revenues & Expenses (Page E-01)**

**General footnotes**

Prior year amounts validated.

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## OTHER OPERATING REVENUES (ELECTRIC)

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

Particulars (a)	Amount (b)	
<b>Forfeited Discounts (450):</b>		
NONE	0	1
Customer late payment charges	44,902	2
<b>Other (specify):</b>		
<b>Total Forfeited Discounts (450)</b>	<b>44,902</b>	
<b>Miscellaneous Service Revenues (451):</b>		
RECONNECT FEES	3,750	3
<b>Total Miscellaneous Service Revenues (451)</b>	<b>3,750</b>	
<b>Sales of Water and Water Power (453):</b>		
NONE	0	4
<b>Total Sales of Water and Water Power (453)</b>	<b>0</b>	
<b>Rent from Electric Property (454):</b>		
POLE CONTACT RENTAL	17,571	5
<b>Total Rent from Electric Property (454)</b>	<b>17,571</b>	
<b>Interdepartmental Rents (455):</b>		
NONE	0	6
<b>Total Interdepartmental Rents (455)</b>	<b>0</b>	
<b>Other Electric Revenues (456):</b>		
SALE OF SCRAP, NSF CHARGES, DISCOUNT ON SALES TAX	31,872	7
<b>Total Other Electric Revenues (456)</b>	<b>31,872</b>	

## 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)
<b>POWER PRODUCTION EXPENSES</b>		
<b>STEAM POWER GENERATION EXPENSES</b>		
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
<b>Total Steam Power Generation Expenses</b>	<b>0</b>	<b>0</b>
<b>HYDRAULIC POWER GENERATION EXPENSES</b>		
Operation Supervision and Engineering (535)	0	14
Water for Power (536)	0	15
Hydraulic Expenses (537)	0	16
Electric Expenses (538)	0	17
Miscellaneous Hydraulic Power Generation Expenses (539)	0	18
Rents (540)	0	19
Maintenance Supervision and Engineering (541)	0	20
Maintenance of Structures (542)	0	21
Maintenance of Reservoirs, Dams and Waterways (543)	0	22
Maintenance of Electric Plant (544)	0	23
Maintenance of Miscellaneous Hydraulic Plant (545)	0	24
<b>Total Hydraulic Power Generation Expenses</b>	<b>0</b>	<b>0</b>
<b>OTHER POWER GENERATION EXPENSES</b>		
Operation Supervision and Engineering (546)	0	25
Fuel (547)	0	26
Generation Expenses (548)	0	27
Miscellaneous Other Power Generation Expenses (549)	0	28
Rents (550)	0	29
Maintenance Supervision and Engineering (551)	0	30
Maintenance of Structures (552)	0	31
Maintenance of Generating and Electric Plant (553)	0	32

## ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
<b>POWER PRODUCTION EXPENSES</b>			
<b>OTHER POWER GENERATION EXPENSES</b>			
Maintenance of Miscellaneous Other Power Generating Plant (554)		0	33
<b>Total Other Power Generation Expenses</b>	<b>0</b>	<b>0</b>	
<b>OTHER POWER SUPPLY EXPENSES</b>			
Purchased Power (555)	16,116,869	14,802,599	34
System Control and Load Dispatching (556)		0	35
Other Expenses (557)		0	36
<b>Total Other Power Supply Expenses</b>	<b>16,116,869</b>	<b>14,802,599</b>	
<b>Total Power Production Expenses</b>	<b>16,116,869</b>	<b>14,802,599</b>	
<b>TRANSMISSION EXPENSES</b>			
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
<b>Total Transmission Expenses</b>	<b>0</b>	<b>0</b>	
<b>DISTRIBUTION EXPENSES</b>			
Operation Supervision and Engineering (580)	70,054	58,562	50
Load Dispatching (581)		0	51
Station Expenses (582)	22,832	14,233	52
Overhead Line Expenses (583)	11,302	3,734	53
Underground Line Expenses (584)	7,262	2,281	54
Street Lighting and Signal System Expenses (585)	184	133	55
Meter Expenses (586)	22,307	30,694	56
Customer Installations Expenses (587)	1,995	978	57
Miscellaneous Distribution Expenses (588)	48,579	41,101	58
Rents (589)		0	59
Maintenance Supervision and Engineering (590)	18,123	15,339	60
Maintenance of Structures (591)		52	61
Maintenance of Station Equipment (592)	63,616	22,605	* 62
Maintenance of Overhead Lines (593)	58,297	37,351	* 63

## ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
<b>DISTRIBUTION EXPENSES</b>			
Maintenance of Underground Lines (594)	314,571	179,534	* 64
Maintenance of Line Transformers (595)	16,284	3,950	* 65
Maintenance of Street Lighting and Signal Systems (596)	20,311	30,576	* 66
Maintenance of Meters (597)	5,342	4,006	67
Maintenance of Miscellaneous Distribution Plant (598)	5,495	2,728	68
<b>Total Distribution Expenses</b>	<b>686,554</b>	<b>447,857</b>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>			
Supervision (901)	27,712	26,605	69
Meter Reading Expenses (902)	23,229	56,426	* 70
Customer Records and Collection Expenses (903)	116,009	107,585	71
Uncollectible Accounts (904)	16,391	5,012	* 72
Miscellaneous Customer Accounts Expenses (905)	12,715	11,651	73
Customer Service and Information Expenses (906)			74
<b>Total Customer Accounts Expenses</b>	<b>196,056</b>	<b>207,279</b>	
<b>SALES EXPENSES</b>			
Supervision (911)		0	75
Demonstrating and Selling Expenses (912)		0	76
Advertising Expenses (913)	48,873	14,939	* 77
Miscellaneous Sales Expenses (916)		0	78
<b>Total Sales Expenses</b>	<b>48,873</b>	<b>14,939</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>			
Administrative and General Salaries (920)	168,949	156,671	79
Office Supplies and Expenses (921)	54,824	55,194	80
Administrative Expenses Transferred -- Credit (922)		0	81
Outside Services Employed (923)	96,425	21,055	* 82
Property Insurance (924)	11,728	12,079	83
Injuries and Damages (925)	46,317	51,276	84
Employee Pensions and Benefits (926)	315,484	259,499	* 85
Regulatory Commission Expenses (928)	2,318	7,629	86
Duplicate Charges -- Credit (929)	22,968	18,294	87
Miscellaneous General Expenses (930)	5,235	11,754	88
Rents (931)	12,900	12,600	89
Maintenance of General Plant (932)	143,720	91,099	* 90
<b>Total Administrative and General Expenses</b>	<b>834,932</b>	<b>660,562</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>17,883,284</b>	<b>16,133,236</b>	

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## ELECTRIC OPERATION & MAINTENANCE EXPENSES

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### Electric Operation & Maintenance Expenses (Page E-03)

#### General footnotes

Prior year amounts validated.

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 592 - The increase in this account is due to an increase in the cost of repairs and maintenance to trouble shoot and repair a transformer at the Cooney substation.

Account 593 - The increase in this account is due to an increase in wages for overhead line maintenance in 2008.

Account 594 - The increase in this account is due to an increase in wages, materials and operating supplies for underground line maintenance in 2008.

Account 595 - The increase in this account is due to an increase in maintenance charges for line transformers in 2008.

Account 596 - The decrease in this account is due to a decrease in wages and operating supplies used for street light maintenance in 2008.

Account 902 - The decrease in this account is due to a decrease in wages for meter reading. In 2008 a new automated meter reading system was installed.

Account 904 - The increase in this account is due to an increase in charges to uncollectible accounts in 2008.

Account 913 - The increase in this account is due to an increase in expenses for demand side conservation expenses in 2008. In the 2007 Electric rate case the Electric Utility was granted \$50,000 a year for demand side conservation programs.

Account 923 - The increase in this account is due to an increase in spending for professional services. In 2008 the Utility had an Arc flash study completed and hired a firm (MI-Tech Services) to do an easement procurement.

Account 926 - The increase in this account is due to an increase in expenses for employee health, retirement and employee training.

Account 932 - The increase in this account is due to an increase in wages and repairs charged to general plant maintenance in 2008.

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**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		432,117	360,965	1
Social Security		58,070	48,446	2
Wisconsin Gross Receipts Tax		68,202	54,560	3
PSC Remainder Assessment		17,466	17,805	4
Other (specify):				
NONE			0	5
<b>Total tax expense</b>		<b>575,855</b>	<b>481,776</b>	

## 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			Waukesha				1
<b>SUMMARY OF TAX RATES</b>							<b>2</b>
State tax rate	mills		0.172300				3
County tax rate	mills		1.815800				4
Local tax rate	mills		4.559300				5
School tax rate	mills		8.215400				6
Voc. school tax rate	mills		1.123100				7
Other tax rate - Local	mills		0.051400				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>15.937300</b>				<b>10</b>
Less: state credit	mills		1.159400				11
<b>Net tax rate</b>	mills		<b>14.777900</b>				<b>12</b>
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							<b>13</b>
<b>Local Tax Rate</b>	mills		<b>4.559300</b>				<b>14</b>
<b>Combined School Tax Rate</b>	mills		<b>9.338500</b>				<b>15</b>
<b>Other Tax Rate - Local</b>	mills		<b>0.051400</b>				<b>16</b>
<b>Total Local &amp; School Tax</b>	mills		<b>13.949200</b>				<b>17</b>
<b>Total Tax Rate</b>	mills		<b>15.937300</b>				<b>18</b>
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.875255</b>				<b>19</b>
<b>Total tax net of state credit</b>	mills		<b>14.777900</b>				<b>20</b>
<b>Net Local and School Tax Rate</b>	mills		<b>12.934429</b>				<b>21</b>
Utility Plant, Jan. 1	\$	33,495,484	33,495,484				22
Materials & Supplies	\$	1,460,826	1,460,826				23
<b>Subtotal</b>	\$	<b>34,956,310</b>	<b>34,956,310</b>				<b>24</b>
Less: Plant Outside Limits	\$	1,027,336	1,027,336				25
<b>Taxable Assets</b>	\$	<b>33,928,974</b>	<b>33,928,974</b>				<b>26</b>
Assessment Ratio	dec.		0.984654				27
<b>Assessed Value</b>	\$	<b>33,408,300</b>	<b>33,408,300</b>				<b>28</b>
<b>Net Local &amp; School Rate</b>	mills		<b>12.934429</b>				<b>29</b>
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>432,117</b>	<b>432,117</b>				<b>30</b>
Tax Equivalent per 1994 PSC Report	\$	320,828					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32 33
<b>Tax equiv. for current year (see note 5)</b>	\$	<b>432,117</b>					<b>34</b>
Footnotes							35

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## PROPERTY TAX EQUIVALENT (ELECTRIC)

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### Property Tax Equivalent (Electric) (Page E-05)

If Other Tax Rate - Local and/or Other Tax Rate - Non-Local are greater than zero, please explain.  
Lake district tax rate.

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## ELECTRIC UTILITY PLANT IN SERVICE

### --Plant Financed by Utility or Municipality--

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

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

## ELECTRIC UTILITY PLANT IN SERVICE

### --Plant Financed by Utility or Municipality--

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>TRANSMISSION PLANT</b>						
Poles and Fixtures (355)	0				0	29
Overhead Conductors and Devices (356)	0				0	30
Underground Conduit (357)	0				0	31
Underground Conductors and Devices (358)	0				0	32
Roads and Trails (359)	0				0	33
<b>Total Transmission Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>DISTRIBUTION PLANT</b>						
Land and Land Rights (360)	123,062				123,062	34
Structures and Improvements (361)	2,526,935	34,314	31,941		2,529,308	35
Station Equipment (362)	3,974,663		84,315		3,890,348	36
Storage Battery Equipment (363)	0				0	37
Poles, Towers and Fixtures (364)	402,666	184,215	16,303		570,578	38
Overhead Conductors and Devices (365)	592,172	269,417	52,432		809,157	39
Underground Conduit (366)	1,201,861	439,904	502		1,641,263	40
Underground Conductors and Devices (367)	8,963,970	2,706,855	109,935		11,560,890	41
Line Transformers (368)	3,261,324	377,601	34,164		3,604,761	42
Services (369)	1,330,037	49,902	26,974		1,352,965	43
Meters (370)	977,702	891,957	201,332		1,668,327	44
Installations on Customers' Premises (371)	0				0	45
Leased Property on Customers' Premises (372)	73,453				73,453	46
Street Lighting and Signal Systems (373)	977,559	260,368	83,989		1,153,938	47
<b>Total Distribution Plant</b>	<b>24,405,404</b>	<b>5,214,533</b>	<b>641,887</b>	<b>0</b>	<b>28,978,050</b>	
<b>GENERAL PLANT</b>						
Land and Land Rights (389)	0				0	48
Structures and Improvements (390)	16,769	29,971			46,740	49
Office Furniture and Equipment (391)	108,746	29,463			138,209	50
Computer Equipment (391.1)	336,851	99,980			436,831	51
Transportation Equipment (392)	805,502	176,253			981,755	52
Stores Equipment (393)	0				0	53
Tools, Shop and Garage Equipment (394)	208,511	11,655			220,166	54
Laboratory Equipment (395)	81,615				81,615	55
Power Operated Equipment (396)	580,644	7,250			587,894	56
Communication Equipment (397)	109,693	12,109			121,802	57
SCADA Equipment (397.1)					0	58
Miscellaneous Equipment (398)	0				0	59

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>GENERAL PLANT</b>						
Other Tangible Property (399)	0				0	60
<b>Total General Plant</b>	<b>2,248,331</b>	<b>366,681</b>	<b>0</b>	<b>0</b>	<b>2,615,012</b>	
<b>Total utility plant in service directly assignable</b>	<b>26,653,735</b>	<b>5,581,214</b>	<b>641,887</b>	<b>0</b>	<b>31,593,062</b>	
Common Utility Plant Allocated to Electric Department (300)	0				0	61
<b>Total utility plant in service</b>	<b>26,653,735</b>	<b>5,581,214</b>	<b>641,887</b>	<b>0</b>	<b>31,593,062</b>	

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

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

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

Additions to account 364 represent the cost to do the rebuild of overhead lines in conjunction with the jurisdictional transfer of HWY 16.

Additions to accounts 365, 366 and 367 represent the cost to do the rebuild of underground lines in conjunction with the jurisdictional transfer of HWY 16.

Additions to account 368 represent the cost of new and replacement transformers.

Additions to account 370 represent the cost to purchase and install new meters in conjunction with our automated meter reading project.

Additions to account 373 represent the cost to do install new street lights in conjunction with the jurisdictional transfer of HWY 16.

Addition to account 920 represents the cost of a new bucket truck.

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

Retirements for account 370 - meters represents the retirement of electric meters in conjunction with the automatic meter reading program implementation.

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## ELECTRIC UTILITY PLANT IN SERVICE

### --Plant Financed by Contributions--

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

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

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>TRANSMISSION PLANT</b>						
Towers and Fixtures (354)	0				0	28
Poles and Fixtures (355)	0				0	29
Overhead Conductors and Devices (356)	0				0	30
Underground Conduit (357)	0				0	31
Underground Conductors and Devices (358)	0				0	32
Roads and Trails (359)	0				0	33
<b>Total Transmission Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>DISTRIBUTION PLANT</b>						
Land and Land Rights (360)	0				0	34
Structures and Improvements (361)	0				0	35
Station Equipment (362)	0				0	36
Storage Battery Equipment (363)	0				0	37
Poles, Towers and Fixtures (364)	25,460	4,553	5,752	(8,619)	15,642	38
Overhead Conductors and Devices (365)	289,438	4,612	2,241		291,809	39
Underground Conduit (366)	75,145	14,445	1,479		88,111	40
Underground Conductors and Devices (367)	4,151,456	181,326	44,952		4,287,830	41
Line Transformers (368)	0	30,447			30,447	42
Services (369)	733,633	35,462	55		769,040	43
Meters (370)	0				0	44
Installations on Customers' Premises (371)	0				0	45
Leased Property on Customers' Premises (372)	0				0	46
Street Lighting and Signal Systems (373)	266,953	359,512	12,749		613,716	47
<b>Total Distribution Plant</b>	<b>5,542,085</b>	<b>630,357</b>	<b>67,228</b>	<b>(8,619)</b>	<b>6,096,595</b>	
<b>GENERAL PLANT</b>						
Land and Land Rights (389)	0				0	48
Structures and Improvements (390)	0				0	49
Office Furniture and Equipment (391)	0				0	50
Computer Equipment (391.1)	0				0	51
Transportation Equipment (392)	0				0	52
Stores Equipment (393)	0				0	53
Tools, Shop and Garage Equipment (394)	0				0	54
Laboratory Equipment (395)	0				0	55
Power Operated Equipment (396)	0				0	56
Communication Equipment (397)	0				0	57
SCADA Equipment (397.1)	0				0	58
Miscellaneous Equipment (398)	0				0	59

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>GENERAL PLANT</b>						
Other Tangible Property (399)	0				0	60
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>5,542,085</b>	<b>630,357</b>	<b>67,228</b>	<b>(8,619)</b>	<b>6,096,595</b>	
 Common Utility Plant Allocated to Electric Department (300)	 0				 0	 61
<b>Total utility plant in service</b>	<b>5,542,085</b>	<b>630,357</b>	<b>67,228</b>	<b>(8,619)</b>	<b>6,096,595</b>	

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

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

**General footnotes**

Prior year amounts validated.

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

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

Account 367 additions are for line extensions paid by customers or developers in order to provide services for customers.

Additions to account 373 represent contributions for street lights paid by the state in conjunction with the jurisdictional transfer of HWY 16 and HWY 67 bypass.

**If Adjustments for any account are nonzero, please explain.**

Account 364 - Plant was incorrectly reported as contributed in prior years.

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## 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)	
<b>STEAM PRODUCTION PLANT</b>				
Structures and Improvements (311)	0	0.00%		1
Boiler Plant Equipment (312)	0	0.00%		2
Engines and Engine Driven Generators (313)	0	0.00%		3
Turbogenerator Units (314)	0	0.00%		4
Accessory Electric Equipment (315)	0	0.00%		5
Miscellaneous Power Plant Equipment (316)	0	0.00%		6
<b>Total Steam Production Plant</b>	<b>0</b>		<b>0</b>	
<b>HYDRAULIC PRODUCTION PLANT</b>				
Structures and Improvements (331)	0	0.00%		7
Reservoirs, Dams and Waterways (332)	0	0.00%		8
Water Wheels, Turbines and Generators (333)	0	0.00%		9
Accessory Electric Equipment (334)	0	0.00%		10
Miscellaneous Power Plant Equipment (335)	0	0.00%		11
Roads, Railroads and Bridges (336)	0	0.00%		12
<b>Total Hydraulic Production Plant</b>	<b>0</b>		<b>0</b>	
<b>OTHER PRODUCTION PLANT</b>				
Structures and Improvements (341)	0	0.00%		13
Fuel Holders, Producers and Accessories (342)	0	0.00%		14
Prime Movers (343)	0	0.00%		15
Generators (344)	0	0.00%		16
Accessory Electric Equipment (345)	0	0.00%		17
Miscellaneous Power Plant Equipment (346)	0	0.00%		18
<b>Total Other Production Plant</b>	<b>0</b>		<b>0</b>	
<b>TRANSMISSION PLANT</b>				
Structures and Improvements (352)	0	0.00%		19
Station Equipment (353)	0	0.00%		20
Towers and Fixtures (354)	0	0.00%		21
Poles and Fixtures (355)	0	0.00%		22
Overhead Conductors and Devices (356)	0	0.00%		23
Underground Conduit (357)	0	0.00%		24
Underground Conductors and Devices (358)	0	0.00%		25
Roads and Trails (359)	0	0.00%		26
<b>Total Transmission Plant</b>	<b>0</b>		<b>0</b>	
<b>DISTRIBUTION PLANT</b>				
Structures and Improvements (361)	795,836	2.13%	53,849	27
Station Equipment (362)	1,617,245	2.86%	112,470	28
Storage Battery Equipment (363)	0	0.00%		29

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314					0	4
315					0	5
316					0	6
	0	0	0	0	0	
331					0	7
332					0	8
333					0	9
334					0	10
335					0	11
336					0	12
	0	0	0	0	0	
341					0	13
342					0	14
343					0	15
344					0	16
345					0	17
346					0	18
	0	0	0	0	0	
352					0	19
353					0	20
354					0	21
355					0	22
356					0	23
357					0	24
358					0	25
359					0	26
	0	0	0	0	0	
361	31,941				817,744	27
362	84,315		4,000		1,649,400	28
363					0	29

## ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC

### --Plant Financed by Utility or Municipality--

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
<b>DISTRIBUTION PLANT</b>				
Poles, Towers and Fixtures (364)	202,309	3.71%	18,054	30
Overhead Conductors and Devices (365)	314,953	3.79%	26,555	31
Underground Conduit (366)	395,858	2.50%	35,539	32
Underground Conductors and Devices (367)	2,594,397	3.33%	341,739	33
Line Transformers (368)	1,337,522	3.23%	109,538	34
Services (369)	689,177	3.67%	49,233	35
Meters (370)	131,654	3.13%	41,410 *	36
Installations on Customers' Premises (371)	0	0.00%		37
Leased Property on Customers' Premises (372)	57,353	14.29%	2,713	38
Street Lighting and Signal Systems (373)	455,225	3.33%	35,489	39
<b>Total Distribution Plant</b>	<b>8,591,529</b>		<b>826,589</b>	
<b>GENERAL PLANT</b>				
Structures and Improvements (390)	6,137	8.33%	2,645	40
Office Furniture and Equipment (391)	78,578	8.33%	4,735	41
Computer Equipment (391.1)	219,848	15.00%	43,290	42
Transportation Equipment (392)	519,895	15.00%	78,168	43
Stores Equipment (393)	0	0.00%		44
Tools, Shop and Garage Equipment (394)	169,146	6.25%	13,396	45
Laboratory Equipment (395)	66,299	6.67%	5,444	46
Power Operated Equipment (396)	484,385	15.00%	25,100	47
Communication Equipment (397)	75,320	6.67%	8,006	48
SCADA Equipment (397.1)				49
Miscellaneous Equipment (398)	0	0.00%		50
<b>Total General Plant</b>	<b>1,619,608</b>		<b>180,784</b>	
<b>Total accum. prov. directly assignable</b>	<b>10,211,137</b>		<b>1,007,373</b>	
Common Utility Plant Allocated to Electric Department	0	0.00%		51
<b>Total accum. prov. for depreciation</b>	<b>10,211,137</b>		<b>1,007,373</b>	
<b>GENERAL PLANT</b>				
Other Tangible Property (399)	0	0.00%		52
<b>Total General Plant</b>	<b>0</b>		<b>0</b>	
<b>Total accum. prov. directly assignable</b>	<b>10,211,137</b>		<b>1,007,373</b>	

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
364	16,303	2,803	2,556		203,813	30
365	52,432	10,926	381		278,531	31
366	502				430,895	32
367	109,935	3,517	1,659		2,824,343	33
368	34,164		19,243		1,432,139	34
369	26,974				711,436	35
370	201,332				(28,268) *	36
371					0	37
372					60,066	38
373	83,989	137	832		407,420	39
	<b>641,887</b>	<b>17,383</b>	<b>28,671</b>	<b>0</b>	<b>8,787,519</b>	
390					8,782	40
391					83,313	41
391.1					263,138	42
392					598,063	43
393					0	44
394					182,542	45
395					71,743	46
396					509,485	47
397					83,326	48
397.1					0	49
398					0	50
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,800,392</b>	
	<b>641,887</b>	<b>17,383</b>	<b>28,671</b>	<b>0</b>	<b>10,587,911</b>	
					0	51
	<b>641,887</b>	<b>17,383</b>	<b>28,671</b>	<b>0</b>	<b>10,587,911</b>	
399					0	52
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
	<b>641,887</b>	<b>17,383</b>	<b>28,671</b>	<b>0</b>	<b>10,587,911</b>	

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

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

**General footnotes**

Prior year amounts validated.

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

Account #370 Meters - The utility is in the process of changing out all system meters to remote reading meters. The amount of the retirements exceeded the accumulated depreciation balance at the end of the year.

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

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

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

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

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

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

## ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC

### --Plant Financed by Contributions--

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
<b>DISTRIBUTION PLANT</b>				
Poles, Towers and Fixtures (364)	919	3.71%	762	* 30
Overhead Conductors and Devices (365)	213,080	3.79%	11,015	31
Underground Conduit (366)	3,385	2.50%	2,041	32
Underground Conductors and Devices (367)	1,456,927	3.33%	140,514	33
Line Transformers (368)	0	3.23%	492	34
Services (369)	410,499	3.67%	27,574	35
Meters (370)	0	0.00%		36
Installations on Customers' Premises (371)	0	0.00%		37
Leased Property on Customers' Premises (372)	0	0.00%		38
Street Lighting and Signal Systems (373)	21,204	3.30%	14,663	39
<b>Total Distribution Plant</b>	<b>2,106,014</b>		<b>197,061</b>	
<b>GENERAL PLANT</b>				
Structures and Improvements (390)	0	0.00%		40
Office Furniture and Equipment (391)	0	0.00%		41
Computer Equipment (391.1)	0	0.00%		42
Transportation Equipment (392)	0	0.00%		43
Stores Equipment (393)	0	0.00%		44
Tools, Shop and Garage Equipment (394)	0	0.00%		45
Laboratory Equipment (395)	0	0.00%		46
Power Operated Equipment (396)	0	0.00%		47
Communication Equipment (397)	0	0.00%		48
SCADA Equipment (397.1)	0	0.00%		49
Miscellaneous Equipment (398)	0	0.00%		50
<b>Total General Plant</b>	<b>0</b>		<b>0</b>	
<b>Total accum. prov. directly assignable</b>	<b>2,106,014</b>		<b>197,061</b>	
Common Utility Plant Allocated to Electric Department	0	0.00%		51
<b>Total accum. prov. for depreciation</b>	<b>2,106,014</b>		<b>197,061</b>	
<b>GENERAL PLANT</b>				
Other Tangible Property (399)	0	0.00%		52
<b>Total General Plant</b>	<b>0</b>		<b>0</b>	
<b>Total accum. prov. directly assignable</b>	<b>2,106,014</b>		<b>197,061</b>	

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
364	5,752	1,219			(5,290) *	30
365	2,241				221,854	31
366	1,479				3,947	32
367	44,952	2,109			1,550,380	33
368					492	34
369	55				438,018	35
370					0	36
371					0	37
372					0	38
373	12,749				23,118	39
	<b>67,228</b>	<b>3,328</b>	<b>0</b>	<b>0</b>	<b>2,232,519</b>	
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					0	48
397.1					0	49
398					0	50
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
	<b>67,228</b>	<b>3,328</b>	<b>0</b>	<b>0</b>	<b>2,232,519</b>	
					0	51
	<b>67,228</b>	<b>3,328</b>	<b>0</b>	<b>0</b>	<b>2,232,519</b>	
399					0	52
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
	<b>67,228</b>	<b>3,328</b>	<b>0</b>	<b>0</b>	<b>2,232,519</b>	

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

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

**General footnotes**

Prior year amounts validated.

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

Account #364 - Poles, Towers & Fixtures - The amount of the retirements during the year exceeded the accumulated depreciation balance.

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

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## TRANSMISSION AND DISTRIBUTION LINES

Classification (a)	Miles of Line Owned					Total End of Year (f)	
	First of Year (b)	Additions During Year (c)	Retirements During Year (d)	Adjustments During Year (e)			
<b>Primary Distribution System Voltage(s) -- Urban</b>							
<b>Pole Lines</b>							
2.4/4.16 kV (4kV)	25		1		24		1
7.2/12.5 kV (12kV)	0				0		2
14.4/24.9 kV (25kV)	28		1		27		3
<b>Other:</b>							
NONE	0				0		4
<b>Underground Lines</b>							
2.4/4.16 kV (4kV)	40	1	1		40		5
7.2/12.5 kV (12kV)	0				0		6
14.4/24.9 kV (25kV)	266	13	1		278		7
<b>Other:</b>							
NONE	0				0		8
<b>Primary Distribution System Voltage(s) -- Rural</b>							
<b>Pole Lines</b>							
2.4/4.16 kV (4kV)	0				0		9
7.2/12.5 kV (12kV)	0				0		10
14.4/24.9 kV (25kV)	0				0		11
<b>Other:</b>							
NONE	0				0		12
<b>Underground Lines</b>							
2.4/4.16 kV (4kV)	0				0		13
7.2/12.5 kV (12kV)	0				0		14
14.4/24.9 kV (25kV)	0				0		15
<b>Other:</b>							
NONE	0				0		16
<b>Transmission System</b>							
<b>Pole Lines</b>							
34.5 kV	0				0		17
69 kV	0				0		18
115 kV	0				0		19
138 kV	0				0		20
<b>Other:</b>							
NONE	0				0		21
<b>Underground Lines</b>							
34.5 kV	0				0		22
69 kV	0				0		23
115 kV	0				0		24
138 kV	0				0		25
<b>Other:</b>							
NONE	0				0		26

## RURAL LINE CUSTOMERS

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

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

## MONTHLY PEAK DEMAND AND ENERGY USAGE

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

Monthly Peak						Monthly Energy Usage	
Month (a)		kW (b)	Day of Week (c)	Date (MM/DD/YYYY) (d)	Time Beginning (HH:MM) (e)	(kWh) (000's) (f)	
January	01	38,195	Thursday	01/03/2008	18:00	22,042	1
February	02	37,503	Tuesday	02/19/2008	19:00	20,469	2
March	03	35,491	Tuesday	03/04/2008	19:00	20,475	3
April	04	33,345	Thursday	04/10/2008	19:00	19,305	4
May	05	33,532	Tuesday	05/06/2008	16:00	19,455	5
June	06	44,758	Thursday	06/26/2008	15:00	21,968	6
July	07	50,311	Wednesday	07/16/2008	16:00	24,642	7
August	08	47,443	Friday	08/01/2008	17:00	23,658	8
September	09	50,121	Tuesday	09/02/2008	16:00	20,996	9
October	10	34,856	Monday	10/13/2008	19:00	19,634	10
November	11	35,104	Thursday	11/20/2008	18:00	19,040	11
December	12	38,293	Tuesday	12/16/2008	18:00	21,303	12
<b>Total</b>		<b>478,952</b>				<b>252,987</b>	

**System Name** Oconomowoc Utilities

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

Type of Reading	Supplier	
15 minutes integrated	Wisconsin Public Power Inc.	1

**ELECTRIC ENERGY ACCOUNT**

Particulars (a)	kWh (000's) (b)	
<b>Source of Energy</b>		
<b>Generation (excluding Station Use):</b>		
Fossil Steam		1
Nuclear Steam		2
Hydraulic		3
Internal Combustion Turbine		4
Internal Combustion Reciprocating		5
Non-Conventional (wind, photovoltaic, etc.)		6
<b>Total Generation</b>	<b>0</b>	<b>7</b>
Purchases	252,987	8
Interchanges:		
In (gross)		9
Out (gross)		10
Net	<b>0</b>	11
Transmission for/by others (wheeling):		
Received		12
Delivered		13
Net	<b>0</b>	14
<b>Total Source of Energy</b>	<b>252,987</b>	<b>15</b>
<b>Disposition of Energy</b>		
Sales to Ultimate Consumers (including interdepartmental sales)	244,773	18
Sales For Resale		19
<b>Energy Used by the Company (excluding station use):</b>		
Electric Utility		21
Common (office, shops, garages, etc. serving 2 or more util. depts.)		22
<b>Total Used by Company</b>	<b>0</b>	<b>23</b>
<b>Total Sold and Used</b>	<b>244,773</b>	<b>24</b>
<b>Energy Losses:</b>		
Transmission Losses (if applicable)		26
Distribution Losses	8,214	27
<b>Total Energy Losses</b>	<b>8,214</b>	<b>28</b>
<b>Loss Percentage (% Total Energy Losses of Total Source of Energy)</b>	<b>3.2468%</b>	<b>29</b>
<b>Total Disposition of Energy</b>	<b>252,987</b>	<b>30</b>

## 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)	
<b>Residential Sales</b>				
RESIDENTIAL	RG-1	7,533	70,354	1
RESIDENTIAL TIME OF DAY	RG-2	3	48	2
<b>Total Sales for Residential Sales</b>		<b>7,536</b>	<b>70,402</b>	
<b>Commercial &amp; Industrial</b>				
COMMERCIAL AND INDUSTRIAL	CG-1	1,022	28,499	3
SMALL POWER	CP-1	72	23,804	4
LARGE POWER TIME OF DAY	CP-2	32	56,700	5
INDUSTRIAL POWER TIME OF DAY	CP-3	9	63,913	6
<b>Total Sales for Commercial &amp; Industrial</b>		<b>1,135</b>	<b>172,916</b>	
<b>Public Street &amp; Highway Lighting</b>				
STREET LIGHTING	MS-1	5	1,372	7
PRIVATE YARD LIGHTS	MS-2	55	83	8
<b>Total Sales for Public Street &amp; Highway Lighting</b>		<b>60</b>	<b>1,455</b>	
<b>Sales for Resale</b>				
NONE				9
<b>Total Sales for Sales for Resale</b>		<b>0</b>	<b>0</b>	
<b>TOTAL SALES FOR ELECTRICITY</b>		<b>8,731</b>	<b>244,773</b>	

## SALES OF ELECTRICITY BY RATE SCHEDULE (cont.)

Demand kW (e)	Customer or Distribution kW (f)	Tariff Revenues (g)	PCAC Revenues (h)	Total Revenues (g)+(h)	
		6,563,998	394,347	6,958,345	1
		4,554	186	4,740	2
<b>0</b>	<b>0</b>	<b>6,568,552</b>	<b>394,533</b>	<b>6,963,085</b>	
		2,497,369	151,578	2,648,947	3
81,270	97,737	2,089,168	142,263	2,231,431	4
137,967	169,439	4,021,573	306,299	4,327,872	5
125,197	159,588	4,085,157	359,232	4,444,389	6
<b>344,434</b>	<b>426,764</b>	<b>12,693,267</b>	<b>959,372</b>	<b>13,652,639</b>	
		233,992	6,401	240,393	7
		10,698	375	11,073	8
<b>0</b>	<b>0</b>	<b>244,690</b>	<b>6,776</b>	<b>251,466</b>	
				0	9
<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>344,434</b>	<b>426,764</b>	<b>19,506,509</b>	<b>1,360,681</b>	<b>20,867,190</b>	

### 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 SYSTEM				1
Point of Delivery	COONEY SUBSTATION				2
Type of Power Purchased (firm, dump, etc.)	FIRM				3
Voltage at Which Delivered	138,000				4
Point of Metering	COONEY SUBSTATION				5
Total of 12 Monthly Maximum Demands -- kW	478,952				6
Average load factor	<b>72.3572%</b>				7
Total Cost of Purchased Power	16,116,869				8
Average cost per kWh	<b>0.0637</b>				9
On-Peak Hours (if applicable)	7:00AM TO 9:00PM				10
Monthly purchases --- kWh (000):	<b>On-peak</b>	<b>Off-peak</b>	<b>On-peak</b>	<b>Off-peak</b>	11
January	10,474	11,567			12
February	9,814	10,655			13
March	9,283	11,192			14
April	9,506	9,800			15
May	8,979	10,476			16
June	10,473	11,494			17
July	12,129	12,513			18
August	10,991	12,667			19
September	9,946	11,050			20
October	9,757	9,877			21
November	8,193	10,847			22
December	10,009	11,294			23
<b>Total kWh (000)</b>	<b>119,554</b>	<b>133,432</b>			24

Footnotes:

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

Footnotes:

## PRODUCTION STATISTICS TOTALS

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

### PRODUCTION STATISTICS

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

### STEAM PRODUCTION PLANTS

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

#### Boilers

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

1

#### Turbine-Generators

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

## INTERNAL COMBUSTION GENERATION PLANTS

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

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

## INTERNAL COMBUSTION GENERATION PLANTS (cont.)

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

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

1

## HYDRAULIC GENERATING PLANTS

Name of Plant (a)	Name of Stream (b)	Control (Attended, Automatic or Remote) (c)	Type (d)	Prime Movers				
				Unit No. (e)	Year Installed (f)	RPM (g)	Rated HP Each Unit (h)	
NONE								1
						<b>Total</b>	<b>0</b>	

### HYDRAULIC GENERATING PLANTS (cont.)

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

### SUBSTATION EQUIPMENT

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

Particulars (a)	Utility Designation					
	(b)	(c)	(d)	(e)	(f)	
Name of Substation	ARMOUR	COONEY7	COONEY8	JEFF/5KV	PABST	1
Voltage--High Side	24,900	138,000	138,000	24,900	24,900	2
Voltage--Low Side	4,160	24,900	24,900	4,160	24,900	3
Num. Main Transformers in Operation	1	1	1	1	0	4
Total Capacity of Transformers in kVA	7,500	84,000	84,000	5,250	14,940	5
Number of Spare Transformers on Hand	0	0	0	0	0	6
15-Minute Maximum Demand in kW	5,443	24,430	28,870	3,957	9,240	7
Dt and Hr of Such Maximum Demand	09/24/2008 13:00 03/18/2008 10:00 09/24/2008 13:00 09/24/2008 13:00 06/24/2008 11:00					8
Kwh Output	6,327	20,500	27,900	4,155	5,112	9
Footnotes						10

### SUBSTATION EQUIPMENT (continued)

Particulars (g)	Utility Designation					
	(h)	(i)	(j)	(k)		(l)
Name of Substation	PABST 2	PWRHSE				16
Voltage--High Side	24,900	24,900				17
Voltage--Low Side	24,900	4,160				18
Num. of Main Transformers in Operation	0	1				19
Total Capacity of Transformers in kVA	14,940	5,250				20
Number of Spare Transformers on Hand	0	0				21
15-Minute Maximum Demand in kW	8,199	2,949				22
Dt and Hr of Such Maximum Demand	04/17/2008 11:00 03/18/2008 10:00					23
Kwh Output	5,112	3,869				24
Footnotes						25

### SUBSTATION EQUIPMENT (continued)

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

## ELECTRIC DISTRIBUTION METERS & LINE TRANSFORMERS

Particulars (a)	Number of Watt-Hour Meters (b)	Line Transformers		13
		Number (c)	Total Cap. (kVA) (d)	
Number first of year	9,039	1,660	184,066	1
Acquired during year	1,748	77	10,355	2
<b>Total</b>	<b>10,787</b>	<b>1,737</b>	<b>194,421</b>	<b>3</b>
Retired during year	1,724	52	3,395	4
Sales, transfers or adjustments increase (decrease)		6	(1,514)	5
<b>Number end of year</b>	<b>9,063</b>	<b>1,691</b>	<b>189,512</b>	<b>6</b>
<b>Number end of year accounted for as follows:</b>				<b>7</b>
In customers' use	8,765	1,505	164,134	8
In utility's use	10			9
Locked meters on customers' premises	1			10
In stock	287	186	25,378	11
<b>Total end of year</b>	<b>9,063</b>	<b>1,691</b>	<b>189,512</b>	<b>12</b>
				<b>13</b>

## 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)	
<b>Street Lighting Non-Ornamental</b>				
Sodium Vapor	150	251	192,517	1
Sodium Vapor	250	6	8,970	2
Sodium Vapor	400	21	43,617	3
<b>Total</b>		<b>278</b>	<b>245,104</b>	
<b>Ornamental</b>				
Sodium Vapor	150	849	651,183	4
Sodium Vapor	250	146	218,270	5
Sodium Vapor	400	33	68,541	6
<b>Total</b>		<b>1,028</b>	<b>937,994</b>	
<b>Other</b>				
NONE		0	0	7
<b>Total</b>		<b>0</b>	<b>0</b>	