



3013 (02-05-09)

ANNUAL REPORT

OF

Name: PLYMOUTH UTILITIES

Principal Office: 12 S. MILWAUKEE ST.
P.O. BOX 277
PLYMOUTH, WI 53073-0277

For the Year Ended: DECEMBER 31, 2008

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

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

GENERAL RULES FOR REPORTING

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

TABLE OF CONTENTS

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

TABLE OF CONTENTS

Schedule Name	Page
WATER OPERATING SECTION	
Water Services	W-20
Meters	W-21
Hydrants and Distribution System Valves	W-22
ELECTRIC OPERATING SECTION	
Electric Operating Revenues & Expenses	E-01
Other Operating Revenues (Electric)	E-02
Electric Operation & Maintenance Expenses	E-03
Taxes (Acct. 408 - Electric)	E-04
Property Tax Equivalent (Electric)	E-05
Electric Utility Plant in Service --Plant Financed by Utility or Municipality--	E-06
Electric Utility Plant in Service --Plant Financed by Contributions--	E-07
Accumulated Provision for Depreciation - Electric --Plant Financed by Utility or Municipality--	E-09
Accumulated Provision for Depreciation - Electric --Plant Financed by Contributions--	E-11
Transmission and Distribution Lines	E-12
Rural Line Customers	E-13
Monthly Peak Demand and Energy Usage	E-14
Electric Energy Account	E-15
Sales of Electricity by Rate Schedule	E-16
Purchased Power Statistics	E-18
Production Statistics Totals	E-19
Production Statistics	E-20
Steam Production Plants	E-21
Internal Combustion Generation Plants	E-22
Hydraulic Generating Plants	E-24
Substation Equipment	E-26
Electric Distribution Meters & Line Transformers	E-27
Street Lighting Equipment	E-28
SEWER OPERATING SECTION	
Sewer Operating Revenues & Expenses	S-01
Sewage Operating Revenues	S-02
High Strength Contributors	S-03
Other Operating Revenues (Sewer)	S-04
Sewer Operation & Maintenance Expenses	S-05
Taxes (Acct. 408 - Sewer)	S-06
Sewer Utility Plant in Service --Plant Financed by Utility or Municipality--	S-07
Sewer Utility Plant in Service --Plant Financed by Contributions--	S-08
Sewer Services	S-09
Sewer Mains	S-10

IDENTIFICATION AND OWNERSHIP

Exact Utility Name: PLYMOUTH UTILITIES

Utility Address: 12 S. MILWAUKEE ST.

P.O. BOX 277

PLYMOUTH, WI 53073-0277

When was utility organized? 9/24/1901

Report any change in name:

Effective Date:

Utility Web Site: plymouthutilities.com

Utility employee in charge of correspondence concerning this report:

Name: HOWARD R. BUNKERT

Title: FINANCE MANAGER

Office Address:

12 S. MILWAUKEE ST.

P.O. BOX 277

PLYMOUTH, WI 53073-0277

Telephone: (920) 893 - 1471

Fax Number: (920) 892 - 2760

Email Address: hbunkert@plymouthutilities.com

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

Name: DONALD O. POHLMAN

Title: MAYOR

Office Address:

128 SMITH ST.

P.O. BOX 107

PLYMOUTH, WI 53073-0107

Telephone: (920) 893 - 1271

Fax Number: (920) 893 - 0183

Email Address: mayorpohlman@excel.net

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

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

Name:

Title:

Office Address: VIRCHOW, KRUAUSE & COMPANY, LLP

10 TERRACE CT.

P.O. BOX 7396

MADISON, WI 53707-7398

Telephone: (608) 249 - 6622

Fax Number: (608) 249 - 8532

Email Address: aworthman@virchowkrause.com

Date of most recent audit report: 2/16/2009

Period covered by most recent audit: 2008

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: JOHN T. MACKINNON

Title: MANAGER

Office Address:

12 S. MILWAUKEE ST.
P.O. BOX 277
PLYMOUTH, WI 53073-0277

Telephone: (920) 893 - 1471

Fax Number: (920) 892 - 2760

Email Address: jmackinnon@plymouthutilities.com

Name of utility commission/committee: Plymouth Common Council

Names of members of utility commission/committee:

- JOHN P. ANDERSON, ALDERPERSON
- DONN S. DAVIS, ALDERPERSON
- DOUGLAS E. DOBRATZ, ALDERPERSON
- JACK W. FERNSLER, ALDERPERSON
- CHARLES J. HANSEN, ALDERPERSON
- PATRICIA HUBERTY, CLERK
- RONALD LADE, ALDERPERSON
- DALE R. NEIDL, ALDERPERSON
- DONALD O. POHLMAN, MAYOR
- JAMES SEDLACEK, ALDERPERSON

Is sewer service rendered by the utility? YES

If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes? YES

Date of Ordinance: 12/29/1953

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

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

Firm Name: NONE

Contact Person:

Title:

Telephone:

Fax Number:

Email Address:

Contract/Agreement beginning-ending dates:

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

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	22,315,059	20,801,155	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	18,747,539	16,971,763	2
Depreciation Expense (403)	1,486,194	1,332,684	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	765,349	726,697	5
Total Operating Expenses	20,999,082	19,031,144	
Net Operating Income	1,315,977	1,770,011	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	1,315,977	1,770,011	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	10,389	5,126	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	1,689,246	1,673,116	10
Miscellaneous Nonoperating Income (421)	4,201,345	1,810,056	11
Total Other Income	5,900,980	3,488,298	
Total Income	7,216,957	5,258,309	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(180,204)	(180,204)	12
Other Income Deductions (426)	350,076	326,721	13
Total Miscellaneous Income Deductions	169,872	146,517	
Income Before Interest Charges	7,047,085	5,111,792	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	988,284	939,544	14
Amortization of Debt Discount and Expense (428)	37,638	40,907	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	0	277	17
Other Interest Expense (431)	39	1,716	18
Interest Charged to Construction--Cr. (432)	0	0	19
Total Interest Charges	1,025,961	982,444	
Net Income	6,021,124	4,129,348	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	40,079,637	35,955,836	20
Balance Transferred from Income (433)	6,021,124	4,129,348	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	23,215	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	11,964	5,547	25
Total Unappropriated Earned Surplus End of Year (216)	46,065,582	40,079,637	

DETAILS OF INCOME STATEMENT ACCOUNTS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
UTILITY OPERATING INCOME				
Operating Revenues (400):				
Derived	22,315,059	0	22,315,059	1
Total (Acct. 400):	22,315,059	0	22,315,059	
Operation and Maintenance Expense (401-402):				
Derived	18,747,539	0	18,747,539	2
Total (Acct. 401-402):	18,747,539	0	18,747,539	
Depreciation Expense (403):				
Derived	1,486,194	0	1,486,194	3
Total (Acct. 403):	1,486,194	0	1,486,194	
Amortization Expense (404-407):				
Derived	0	0	0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	765,349	0	765,349	5
Total (Acct. 408):	765,349	0	765,349	
Revenues from Utility Plant Leased to Others (412):				
NONE			0	6
Total (Acct. 412):	0	0	0	
Expenses of Utility Plant Leased to Others (413):				
NONE			0	7
Total (Acct. 413):	0	0	0	
TOTAL UTILITY OPERATING INCOME:	1,315,977	0	1,315,977	
OTHER INCOME				
Income from Merchandising, Jobbing and Contract Work (415-416):				
Derived	10,389	0	10,389	8
Total (Acct. 415-416):	10,389	0	10,389	
Income from Nonutility Operations (417):				
NONE			0	9
Total (Acct. 417):	0	0	0	
Nonoperating Rental Income (418):				
NONE			0	10
Total (Acct. 418):	0	0	0	
Interest and Dividend Income (419):				
INTEREST EARNINGS ATC, REPO, ZIEGLERS, LEIP	1,689,246		1,689,246	11
Total (Acct. 419):	1,689,246	0	1,689,246	
Miscellaneous Nonoperating Income (421):				
Contributed Plant - Water		774,625	774,625	12
Contributed Plant - Sewer		3,288,079	3,288,079	13
Contributed Plant - Electric		138,641	138,641	14

DETAILS OF INCOME STATEMENT ACCOUNTS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
OTHER INCOME				
Miscellaneous Nonoperating Income (421):				
NONE			0	15
Total (Acct. 421):	0	4,201,345	4,201,345	
TOTAL OTHER INCOME:	1,699,635	4,201,345	5,900,980	
MISCELLANEOUS INCOME DEDUCTIONS				
Miscellaneous Amortization (425):				
Regulatory Liability (253) Amortization	(180,204)	0	(180,204)	16
NONE			0	17
Total (Acct. 425):	(180,204)	0	(180,204)	
Other Income Deductions (426):				
Depreciation Expense on Contributed Plant - Water	0	58,550	58,550	18
Depreciation Expense on Contributed Plant - Sewer	0	188,443	188,443	19
Depreciation Expense on Contributed Plant - Electric	0	103,083	103,083	20
NONE			0	21
Total (Acct. 426):	0	350,076	350,076	
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(180,204)	350,076	169,872	
INTEREST CHARGES				
Interest on Long-Term Debt (427):				
Derived	988,284	0	988,284	22
Total (Acct. 427):	988,284	0	988,284	
Amortization of Debt Discount and Expense (428):				
AMORT. LOSS ADVANCE REFUNDING	18,080	0	18,080	23
AMORTIZE DEBT DISCOUNT	19,558		19,558	24
Total (Acct. 428):	37,638	0	37,638	
Amortization of Premium on Debt--Cr. (429):				
NONE			0	25
Total (Acct. 429):	0	0	0	
Interest on Debt to Municipality (430):				
Derived	0	0	0	26
Total (Acct. 430):	0	0	0	
Other Interest Expense (431):				
Derived	39	0	39	27
Total (Acct. 431):	39	0	39	
Interest Charged to Construction--Cr. (432):				
NONE			0	28
Total (Acct. 432):	0	0	0	
TOTAL INTEREST CHARGES:	1,025,961	0	1,025,961	
NET INCOME:	2,169,855	3,851,269	6,021,124	

DETAILS OF INCOME STATEMENT ACCOUNTS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
EARNED SURPLUS				
Unappropriated Earned Surplus (Beginning of Year) (216):				
Derived	26,822,635	13,257,002	40,079,637	29
Total (Acct. 216):	26,822,635	13,257,002	40,079,637	
Balance Transferred from Income (433):				
Derived	2,169,855	3,851,269	6,021,124	30
Total (Acct. 433):	2,169,855	3,851,269	6,021,124	
Miscellaneous Credits to Surplus (434):				
NONE			0	31
Total (Acct. 434):	0	0	0	
Miscellaneous Debits to Surplus--Debit (435):				
PRIOR 2008 SURPLUS ADJUSTMENT		23,215	23,215	32
Total (Acct. 435)--Debit:	0	23,215	23,215	
Appropriations of Surplus--Debit (436):				
Detail appropriations to (from) account 215			0	33
Total (Acct. 436)--Debit:	0	0	0	
Appropriations of Income to Municipal Funds--Debit (439):				
PROJECT APPROPRIATIONS	11,964		11,964	34
Total (Acct. 439)--Debit:	11,964	0	11,964	
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	28,980,526	17,085,056	46,065,582	

DETAILS OF INCOME STATEMENT ACCOUNTS

Details of Income Statement Accounts (Page F-02)

If amount of Miscellaneous Debits to Surplus (Acct 435) exceeds \$10,000, please explain fully.

Acct. #435 Miscellaneous Debits to Surplus - Prior year surplus adjustment to be review in 2009.

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)	231	54,092	215		54,538	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll	46	14,037			14,083	3
Materials	116	29,897	53		30,066	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	162	43,934	53	0	44,149	
Net income (or loss)	69	10,158	162	0	10,389	

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	1,433,609	19,434,094	1,447,356	0	22,315,059	1
Less: interdepartmental sales	3,191	195,378	633	0	199,202	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	12,456				12,456	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained	4,543	41,999	2,666		49,208	5
Other Increases or (Decreases)						
to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	1,413,419	19,196,717	1,444,057	0	22,054,193	

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	201,776	0	201,776	1
Electric operating expenses	620,983	0	620,983	2
Gas operating expenses	0	0	0	3
Heating operating expenses	0	0	0	4
Sewer operating expenses	331,093	0	331,093	5
Merchandising and jobbing	0	0	0	6
Other nonutility expenses	0	0	0	7
Water utility plant accounts	27,062	0	27,062	8
Electric utility plant accounts	392,486	0	392,486	9
Gas utility plant accounts	0	0	0	10
Heating utility plant accounts	0	0	0	11
Sewer utility plant accounts	25,673	0	25,673	12
Accum. prov. for depreciation of water plant	0	0	0	13
Accum. prov. for depreciation of electric plant	0	0	0	14
Accum. prov. for depreciation of gas plant	0	0	0	15
Accum. prov. for depreciation of heating plant	0	0	0	16
Accum. prov. for depreciation of sewer plant	0	0	0	17
Clearing accounts	0	0	0	18
All other accounts	122,221	0	122,221	19
Total Payroll	1,721,294	0	1,721,294	

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	6.0	1
Electric	16.0	2
Gas	0.0	3
Sewer	6.0	4

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101)	71,766,173	66,972,254	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	23,919,360	22,396,498	2
Utility Plant Acquisition Adjustments (117-118)	0	0	3
Other Utility Plant Adjustments (119)	0	0	4
Total Net Utility Plant	47,846,813	44,575,756	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	6
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	7
Other Investments (124)	7,815,285	4,847,283	8
Sinking Funds (125)	1,336,300	3,853,550	9
Depreciation Fund (126)	0	0	10
Other Special Funds (128)	20,822,476	19,689,259	11
Total Other Property and Investments	29,974,061	28,390,092	
CURRENT AND ACCRUED ASSETS			
Cash (131)	69	72	12
Special Deposits (134)	0	0	13
Working Funds (135)	1,000	1,000	14
Temporary Cash Investments (136)	0	0	15
Notes Receivable (141)	0	0	16
Customer Accounts Receivable (142)	1,640,100	1,478,303	17
Other Accounts Receivable (143)	92,435	217,133	18
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	19
Receivables from Municipality (145)	0	0	20
Plant Materials and Operating Supplies (154)	618,719	495,162	21
Merchandise (155)	0	0	22
Other Materials and Supplies (156)	0	0	23
Stores Expense (163)	0	0	24
Prepayments (165)	42,162	45,079	25
Interest and Dividends Receivable (171)	63,248	115,242	26
Accrued Utility Revenues (173)	0	0	27
Miscellaneous Current and Accrued Assets (174)	0	0	28
Total Current and Accrued Assets	2,457,733	2,351,991	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	171,990	209,628	29
Extraordinary Property Losses (182)	0	0	30
Preliminary Survey and Investigation Charges (183)	0	0	31
Clearing Accounts (184)	0	0	32
Temporary Facilities (185)	0	0	33
Miscellaneous Deferred Debits (186)	130,506	154,196	34
Total Deferred Debits	302,496	363,824	
Total Assets and Other Debits	80,581,103	75,681,663	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	5,357,638	5,357,638	35
Appropriated Earned Surplus (215)	0	0	36
Unappropriated Earned Surplus (216)	46,065,582	40,079,637	37
Total Proprietary Capital	51,423,220	45,437,275	
LONG-TERM DEBT			
Bonds (221)	23,780,695	24,823,492	38
Advances from Municipality (223)	0	0	39
Other Long-Term Debt (224)	0	0	40
Total Long-Term Debt	23,780,695	24,823,492	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	41
Accounts Payable (232)	1,628,066	1,548,032	42
Payables to Municipality (233)	0	0	43
Customer Deposits (235)	24,071	22,024	44
Taxes Accrued (236)	382,992	368,836	45
Interest Accrued (237)	176,816	184,335	46
Tax Collections Payable (241)	38,478	31,414	47
Miscellaneous Current and Accrued Liabilities (242)	0	0	48
Total Current and Accrued Liabilities	2,250,423	2,154,641	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	49
Customer Advances for Construction (252)	30,905	0	50
Other Deferred Credits (253)	3,095,860	3,266,255	51
Total Deferred Credits	3,126,765	3,266,255	
OPERATING RESERVES			
Property Insurance Reserve (261)	0	0	52
Injuries and Damages Reserve (262)	0	0	53
Pensions and Benefits Reserve (263)	0	0	54
Miscellaneous Operating Reserves (265)	0	0	55
Total Operating Reserves	0	0	
Total Liabilities and Other Credits	80,581,103	75,681,663	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
First of Year:					
Total Utility Plant - First of Year	13,621,301	20,825,745	0	32,525,208	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
Plant Accounts:					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	9,909,340	14,958,709	0	30,843,195	2
Utility Plant in Service - Contributed Plant (101.2)	4,012,336	8,445,966	0	2,858,824	3
Utility Plant Purchased or Sold (102)					4
Utility Plant Leased to Others (104)					5
Property Held for Future Use (105)	19,982			18,331	6
Completed Construction not Classified (106)					7
Construction Work in Progress (107)	446,165			253,325	8
Total Utility Plant	14,387,823	23,404,675	0	33,973,675	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (111.1)	2,309,977	4,722,923	0	11,843,063	9
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	297,910	3,457,572	0	1,287,915	10
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					11
Accumulated Provision for Depreciation of Property Held for Future Use (113)					12
Accumulated Provision for Amortization of Utility Plant in Service (114)					13
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					14
Accumulated Provision for Amortization of Property Held for Future Use (116)					15
Total Accumulated Provision	2,607,887	8,180,495	0	13,130,978	
Other Utility Plant Accounts:					
Utility Plant Acquisition Adjustments (117)					16
Accumulated Provision for Amortization of Utility Plant Acquisition Adjustments (118)					17
Other Utility Plant Adjustments (119)					18
Total Other Utility Plant Accounts	0	0	0	0	
Net Utility Plant	11,779,936	15,224,180	0	20,842,697	

**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)	Sewer (c)	Electric (d)	(e)	Total (f)	
Balance first of year (111.1)	1,773,623	4,465,627	11,097,678		17,336,928	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	189,576	382,652	913,966		1,486,194	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	13,464				13,464	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	0		43,078		43,078	10
Other credits (specify):						11
COMPUTER ALLOC/TRANS CLRG	1,380		6,000		7,380	12
AUDIT ADJUSTMENT 2007	347,274				347,274	13
					0	14
					0	15
Total credits	551,694	382,652	963,044	0	1,897,390	16
Debits during year						17
Book cost of plant retired	14,187	111,892	183,853		309,932	18
Cost of removal	1,153		33,806		34,959	19
Other debits (specify):						20
JOINT METERS		13,464			13,464	21
					0	22
					0	23
					0	24
Total debits	15,340	125,356	217,659	0	358,355	25
Balance end of year (111.1)	2,309,977	4,722,923	11,843,063	0	18,875,963	26
Footnotes						27

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

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

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

Particulars (a)	Water (b)	Sewer (c)	Electric (d)	(e)	Total (f)	
Balance first of year (111.2)	586,634	3,269,129	1,203,807		5,059,570	1
Credits During Year						2
Accruals:						3
Charged Other Income Deductions (426)	58,550	188,443	103,083		350,076	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	0		1		1	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	58,550	188,443	103,084	0	350,077	16
Debits during year						17
Book cost of plant retired	0	0	18,975		18,975	18
Cost of removal	0		1		1	19
Other debits (specify):						20
AUDIT ADJUSTMENT 2007 TO UTILITY	347,274				347,274	21
					0	22
					0	23
					0	24
Total debits	347,274	0	18,976	0	366,250	25
Balance end of year (111.2)	297,910	3,457,572	1,287,915	0	5,043,397	26
Footnotes						27

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

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

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

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

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel (151)					0	0	1
Fuel stock expenses (152)					0	0	2
Plant mat. & oper. sup. (154)			574,716		574,716	455,656	3
Total Electric Utility					574,716	455,656	

Account	Total End of Year	Amount Prior Year	
Electric utility total	574,716	455,656	1
Water utility (154)	44,003	39,506	2
Sewer utility (154)		0	3
Heating utility (154)		0	4
Gas utility (154)		0	5
Merchandise (155)		0	6
Other materials & supplies (156)		0	7
Stores expense (163)		0	8
Total Materials and Supplies	618,719	495,162	

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

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

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)		
	Amount (b)	Account Charged or Credited (c)			
Unamortized debt discount & expense (181)					
1993 CURB-A	\$2,797,155	162	428	1,232	1
1993 CURB-B	\$1,788,345	95	428	700	2
2003 CURB	\$5,320,000	481	428	4,504	3
2004 CURB	\$1,550,000	6,307	428	11,843	4
2004 CURB	\$1,550,000 REFINANCING LOSS	12,276	428	23,051	5
2005 CURB	\$3,825,000	9,086	428	57,979	6
2005 CURB	\$3,825,000 REFINANCING LOSS	5,804	428	37,033	7
2007 CURB	\$7,415,000	3,427	428	35,648	8
Total				171,990	
Unamortized premium on debt (251)					
NONE					9
Total				0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	5,357,638	1
Changes during year (explain):		
Balance end of year	5,357,638	2

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)	
1993	CURB-B \$1,788,345	01/27/1993	05/01/2012	5.00%	622,431	1
1993	CURB-A \$2,797,155	01/27/1993	05/01/2012	5.00%	684,750	2
2003	CURB \$5,320,000	05/01/2003	05/01/2023	4.12%	4,855,000	3
2004	CURB \$1,550,000	01/01/2004	05/01/2012	3.24%	965,000	4
2005	STF \$ 492,514	01/19/2005	03/15/2024	5.24%	473,514	5
2005	CURB \$3,825,000	07/01/2005	05/01/2021	3.77%	3,265,000	6
2006	CURB \$5,700,000	07/01/2006	05/01/2025	4.50%	5,500,000	7
2007	CURB \$7,415,000	04/18/2007	01/01/2025	3.99%	7,415,000	8
Total Bonds (Account 221):					23,780,695	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances from Municipality (223)					
NONE	00/00/0000	00/00/0000	0.00%		1
Total for Account 223				0	
Other Long-Term Debt (224)					
NONE	00/00/0000	00/00/0000	0.00%		2
Total for Account 224				0	
Notes Payable (231)					
NONE	00/00/0000	00/00/0000	0.00%		3
Total for Account 231				0	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	368,836	1
Accruals:		
Charged water department expense	196,946	2
Charged electric department expense	538,941	3
Charged sewer department expense	29,462	4
Other (explain):		
NONE		5
Total Accruals and other credits	765,349	
Taxes paid during year:		
County, state and local taxes	368,836	6
Social Security taxes	88,364	7
PSC Remainder Assessment	18,836	8
Other (explain):		
WISCONSIN LICENSE FEE	275,157	9
Total payments and other debits	751,193	
Balance end of year	382,992	

INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
NONE	0			0	1
1993 CURB-A&B \$4,585,000	13,316	70,257	72,666	10,907	2
2003 CURB \$5,320,000	33,044	195,226	195,986	32,284	3
2004 CURB \$1,550,000	7,152	38,232	39,402	5,982	4
2005 STF \$ 492,514	19,052	24,995	25,401	18,646	5
2007 CURB \$7,415,000	49,433	296,584	296,600	49,417	6
2005 CURB \$3,825,000	20,775	119,448	120,748	19,475	7
2006 CURB \$5,700,000	41,563	243,542	245,000	40,105	8
Subtotal	184,335	988,284	995,803	176,816	
Advances from Municipality (223)					
1992 GOB \$2,055,000	0			0	9
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
NONE	0			0	10
Subtotal	0	0	0	0	
Notes Payable (231)					
Customer Deposit	0	39	39	0	* 11
Subtotal	0	39	39	0	
Total	184,335	988,323	995,842	176,816	

INTEREST ACCRUED (ACCT. 237)

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

If Interest Accrued During Year (for other than Bonds (221)) is non-zero AND the Notes Payable and Miscellaneous Long-Term Debt schedule shows a Principal Amount EOY of zero or less, please explain.

Acct #231 Interest Accrued - Records customer deposit interest that is applied on an as needed basis to take in consideration PSC interest charges.

DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
TIF #4	7,692,900	2
ASSESSMENT	122,385	3
Total (Acct. 124):	7,815,285	
Sinking Funds (125):		
GENERAL GO FUNDS	135,855	4
2006 CURB CONSTRUCTION FUNDS	1,200,445	5
Total (Acct. 125):	1,336,300	
Depreciation Fund (126):		
NONE		6
Total (Acct. 126):	0	
Other Special Funds (128):		
TIF #1 & 2 INVESTMENT FUNDS	578,187	7
CURB CONSTRUCTION FUNDS	4,130,079	8
BOND REDEMPTION FUNDS	793,806	9
ATC INVESTMENT FUNDS	2,831,082	10
WISC INVESTMENT FUNDS	8,829,742	11
BOND RESERVE FUNDS	2,118,495	12
WDNR FUNDS	1,541,085	13
Total (Acct. 128):	20,822,476	
Special Deposits (134):		
NONE		14
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE		15
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	101,997	16
Electric	1,429,664	17
Sewer (Regulated)	108,439	18
Other (specify):		
NONE		19
Total (Acct. 142):	1,640,100	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	0	20
Merchandising, jobbing and contract work	92,435	* 21
Other (specify):		

DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

Particulars (a)	Balance End of Year (b)	
Other Accounts Receivable (143):		
NONE		22
Total (Acct. 143):	92,435	
Receivables from Municipality (145):		
NONE		23
Total (Acct. 145):	0	
Prepayments (165):		
INSURANCE MAINTENANCE CONTRACTS	42,162	24
Total (Acct. 165):	42,162	
Extraordinary Property Losses (182):		
NONE		25
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
NONE		26
Total (Acct. 183):	0	
Clearing Accounts (184):		
NONE		27
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE		28
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
ADVANCE TELECOM FUND	130,506	* 29
Total (Acct. 186):	130,506	
Payables to Municipality (233):		
NONE		30
Total (Acct. 233):	0	
Other Deferred Credits (253):		
Regulatory Liability	2,703,085	31
SICK LEAVE ACCRUAL	200,648	32
DSM PROGRAM	104,789	33
PUBLIC BENEFITS FUND	18,183	34
FLEX FUND	3,490	35
VACATION ACCRUAL	65,665	36
Total (Acct. 253):	3,095,860	

DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

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

Acct. #186 Miscellaneous Deferred Debits - No commission authorization required on these items.

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.

Acct. #143 Other accounts Receivable - High balance due to December billing for Substation #4 common billing to ATC of \$76,613.

RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service (101.1)	9,629,577	30,327,859	13,506,927	0	53,464,363	1
Materials and Supplies	41,754	515,186	0	0	556,940	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (111.1)	2,041,800	11,470,370	4,594,275	0	18,106,445	4
Customer Advances for Construction					0	5
Regulatory Liability	269,137	667,283	1,856,767	0	2,793,187	6
NONE					0	7
Average Net Rate Base	7,360,394	18,705,392	7,055,885	0	33,121,671	
 Net Operating Income	 345,432	 900,220	 70,325	 0	 1,315,977	 8
Net Operating Income as a percent of						
Average Net Rate Base	4.69%	4.81%	1.00%	N/A	3.97%	

**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	277,819	688,808	1,916,662	0	2,883,289	1
Add credits during year:					0	2
Deduct charges:						
Miscellaneous Amortization (425)	17,364	43,050	119,790	0	180,204	3
Other (specify):					0	4
Balance End of Year	260,455	645,758	1,796,872	0	2,703,085	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

No acquisitions.

2. Leaseholder changes.

No changes to leaseholders.

3. Extensions of service.

Electric:

Eastern Avenue (installed ornamental street light systems); Clems Road and Scenic Drive (rebuilt 1 mi. of single-phase overhead); CTH PP Sewage Lift Station (installed dual power sources); CTH U (rebuilt 0.5 mi. overhead); CTH W (rebuilt 1 mi. overhead); Hilltop Lane (rebuilt 0.5 mi. single-phase overhead); Masters Gallery Foods (installed new transformer and new underground service); Primrose Lane (converted 0.5 mi. single-phase overhead to underground); Sartori Foods at CTH PP (installed new underground service); STH 67 (rebuilt 1 mi. overhead); Willow Road Sewage Lift Station (installed dual power sources);

Water:

Arbor View Assisted Living; Briarwood Cottages – Phase 2; CTH E (Hummingbird to Valley); CTH PP (South Street to CTH PP Lift Station); East Industrial Park – Phase 1; Tumbler Ridge Subd.

Sewage:

Briarwood Cottages – Phase 2; CTH E (Hummingbird to Valley); CTH PP force main (CTH PP Lift Station to South Street); East Industrial Park – Phase 1; Tumbler Ridge Subd.

4. Estimated changes in revenues due to rate changes.

No changes in rates.

5. Obligations incurred or assumed, excluding commercial paper.

No obligations incurred or assumed.

6. Formal proceedings with the Public Service Commission.

For 2008, the sewage utility had a formal proceeding before the Public Service Commission of Wisconsin (PSCW) regarding an application to increase sewage rates. (PSC Docket No. 4740-SR-102)

For 2008, the electric utility had a formal proceeding before the Public Service Commission of Wisconsin (PSCW) regarding a revision to the RER-1 Renewable Energy Rider and the addition of RER-2 Industrial Energy Rider. (PSC Docket No. 4740)

For 2008, the electric utility had a formal proceeding before the Public Service Commission of Wisconsin (PSCW) regarding the replacement of the PB-1 Utility Public Benefits Rider with the CTC-1 Commitment to Community Program Rider. (PSC Docket No. 4740)

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

7. Any additional matters.

Jan. 1, 2008, Amendment No. 75 placed revised Renewable Energy Rider (RER-1) and new Industrial Energy Rider (RER-2) into effect. This is in conjunction with WPPI's initiative to raise the renewable energy blocks from 150 to 300 kilowatt-hours for the additional \$3 per month charge on the utility bill and to establish the additional monthly charge for \$2 per energy block for 100 or more blocks. (PSC Docket No. 4740)

Jan. 1, 2008, the amended Uniform Systems of Accounts (USOAs) for Municipal Electric, Water, and Sewer Utilities went into effect. (PSCW Docket No. 05-US-117)

Jan. 1, 2008, the compliance services agreement with Municipal Electric Utilities of Wisconsin (MEUW) stands terminated and Plymouth is no longer a member of MEUW's safety cluster, Eastern Wisconsin Regional Safety Group.

Jan. 8, 2008, Plymouth Common Council passed Ordinance No. 30 of 2007, an ordinance removing the regional safety coordinator off of and adding CVMIC's designated representative onto the safety committee.

Jan. 8, 2008, Plymouth Common Council approved the addition of flagger's handbook to the city's safety manual as recommended by the safety committee.

Jan. 12-20, 2008, CTH PP Sewage Lift Station was out of service for repairs after experiencing a sump line failure which flooded the station. Emergency bypassing with portable pump was established. Incurred no overflows from the sewage collection system or sewage backups into basements from the incident.

Jan. 27, 2008, Tyler Spieker hired and began work as an apprentice lineman.

Jan. 29, 2008, Plymouth Common Council passed Resolution No. 3 of 2008, a resolution amending, describing and making certain findings for approving a project plan amendment and amended boundaries for TIF District No. 4.

Jan. 29, 2008, Plymouth Common Council passed Resolution No. 4 of 2008, a resolution creating, describing and making certain findings and approving the project plan for Tax Incremental Financing District (TIF) District No. 5.

Jan. 30, 2008, PSCW issued its order authorizing the amended Uniform Systems of Accounts (USOAs) for Municipal Electric, Water, and Sewer Utilities, effective Jan. 1, 2008. (PSCW Docket No. 05-US-117)

Feb. 1, 2008, purchased an additional 1,586 member units with ATC for \$20,808 in right to maintain initial percentage interest.

Feb. 1, 2008, Douglas Koll hired and began work as a skill level worker.

Feb. 19, 2008, Pressure Reducing Valve (PRV) Station No. 1 connected to the SCADA system.

Feb. 26, 2008, Plymouth Common Council denied claim from Richard and Janet Bieschke for reimbursement of \$3,514.35 for electrical damage in residence from a power incident on Sep. 21, 2007.

Feb. 26, 2008, Plymouth Common Council approved the revised safety rules for the city's safety manual as recommended by the safety committee.

Feb. 26, 2008, Plymouth Common Council approved the policy on trenching and excavation program as recommended by the safety committee.

Mar. 3, 2008, received the proposed experience modification factor of 1.13 from Wisconsin Compensation Rating Bureau on worker's compensation premiums effective 07/01/2008 to 07/01/2009.

Mar. 6-7, 2008, Well No. 10 was out of service due to a problem with the softstart control.

Mar. 9, 2008, CTH PP Sewage Lift Station is compromised and removed from service after a 15-inch sanitary sewer settled during construction of a shaft for the new sewage lift station's wet well. The incident caused a sewage overflow of approximately 36,000 gallons out of Manhole No. M11. Emergency bypass pumping was established and Wisconsin Department of Natural Resources (WDNR) was contacted about the sewage overflow.

Mar. 10, 2008, filed with WDNR the Sanitary Sewer Overflow Notification Summary Report on the sewage overflow from Manhole No. M11 on Mar. 9, 2008.

Mar. 20, 2008, Larry Zickert announced decision to retire from the position of wastewater superintendent on May 16, 2008.

Mar. 25, 2008, Plymouth Common Council denied claim from Ronald Worzella for reimbursement of \$250 for bent mast clevis on residence from a vehicle incident with electric service wire during March 2006.

IMPORTANT CHANGES DURING THE YEAR

- Repo** Mar. 26, 2008, Plymouth Common Council approved the equipment purchase for a 14,000-lb. tandem axle dump trailer from Gibbsville Implement, Inc., Waldo, Wisconsin, for the price of \$6,350.
- Mar. 31, 2008, marked the sixth-year anniversary date that WPDES Permit No. WI-0030031-5 has been expired which regulates the wastewater treatment plant's effluent discharge. A conflict exists between U.S. EPA and WDNR over reissuing a new WPDES permit. The utility continues to operate indefinitely under the old permit.
- Apr. 1, 2008, City of Plymouth signed onto the state initiative, Wisconsin Energy Independent Community Partnership.
- Apr. 4, 2008, received notice that Sentry Insurance is taking a different direction and will be no longer offering property or casualty coverage to municipalities or governmental entities. Thus, its policy will stand expired on Jul. 1, 2008.
- Apr. 11, 2008, CTH PP Sewage Lift Station was returned to service after having been out of service due to sunken pipe incident from contractor's mishap on Mar. 9, 2008.
- Apr. 18-21, 2008, Well No. 13 was out of service to allow Layne-Northwest to conduct pump/well performance tests.
- Apr. 29 – May 2, 2008, Substation No. 1 was out of service to allow Kuhlman Electric Corp. to fix oil leaks on the 33 MVA transformer.
- Apr. 29, 2008, Plymouth Common Council approved the plan to oversize the water main from 8-inch to 16-inch through Tumbler Ridge Subdivision (from Summit St. to Frederick St.) as a project under TIF District No. 5.
- Apr. 29, 2008, Plymouth Common Council authorized the utilities manager to execute the renewable energy purchase agreement between Plymouth Utilities and State of Wisconsin. This agreement will help the State of Wisconsin meet the requirement to purchase 10% of its electric needs from renewable energy starting in 2008 and increasing to 30% by 2011. The State has selected the proposal from WPPI to purchase up to 40% of the WPPI output from the energy farm called Forward Energy Project on a monthly basis. Plymouth Utilities serves the state's Kettle Moraine Correctional Institution. The agreement is for 15 years.
- Apr. 29, 2008, Plymouth Common Council authorized the utilities manager to execute the seller's agreement between Plymouth Utilities and Wisconsin Public Power, Inc. (WPPI). The agreement allows WPPI to act as a seller agent between Plymouth Utilities and the State of Wisconsin regarding the renewable energy purchases. WPPI will perform the duties of selling energies out of the wind farm, tracking sales, making sure renewable energy resources are sufficient to meet State requirements, billing the State for renewable energy, and providing the metering facilities.
- Apr. 30, 2008, contributed \$98,015 with ATC to purchase an additional 519 member units in right to maintain initial percentage interest and to participate in the first of three calls for voluntary additional capital contributions for 2008.
- May 6-7, 2008, Well No. 10 was out of service due to a problem with the softstart control.
- May 12, 2008, WDNR issued a notice of violation / notice of claim regarding the sanitary sewer overflow event which occurred on Sunday, Mar. 9, 2008.
- May 13, 2008, Plymouth Common Council passed Resolution No. 10 of 2008, a resolution declaring the official intent to reimburse expenditures from proceeds of borrowing not to exceed \$216,000 for the 2008 water main extension in Summit Street, Meadow Ridge Lane, Tumbler Ridge Way, an easement, and Frederick Street.
- May 13, 2008, Plymouth Common Council approved contractual agreement with Virchow, Krause & Company, LLP, Madison, Wisconsin, to conduct a Strategic Organizational and Staffing Plan Evaluation for the City of Plymouth and Plymouth Utilities at a cost of \$15,900 to be paid from Plymouth Utilities' funds.
- May 13, 2008, Plymouth Common Council approved the proposed maintenance work at Well No. 13 by Layne-Northwest, Pewaukee, Wisconsin, for an estimated cost of \$16,625.
- May 15 – Aug. 8, 2008, Well No. 13 was out of service for pump and well maintenance work.
- May 23-29, 2008, Verizon North lost SCADA communications several times during this period to Well No. 13.
- May 27, 2008, Plymouth Common Council awarded the contract for the 2008 East Industrial Park – Phase 1, TIF District No. 4, Utility and Road Construction Project to Denny Rahn Excavating, Inc., Eden, Wisconsin, for the base bid of \$338,899.75 and the alternate A bid of \$105,251.75.
- May 27, 2008, Plymouth Common Council approved setting the new wastewater superintendent's starting annual salary at \$62,200, effective May 19, 2008.

IMPORTANT CHANGES DURING THE YEAR

- Repor** May 27, 2008, Plymouth Common Council authorized the utilities manager to execute Change Order Nos. 1 through 8 totaling \$155,380.22 and adding 58 days to the construction contract for CTH PP and Willow Road Sewage Lift Stations.
- May 27, 2008, Plymouth Common Council authorized the City of Plymouth and Plymouth Utilities to have their respective employees be covered under workers' compensation insurance through Cities and Villages Mutual Insurance Company (CVMIC) effective on and after Jul. 1, 2008.
- May 30, 2008, filed with the WDNR the CCR Certification form along with the 2008 Annual Drinking Water Quality Report.
- Jun. 8, 2008, experienced a power outage at 10:56 A.M. when lightning struck the transmission system and interrupted power at ATC's Mullet River Substation. Power was restored off of ATC's 138-kV system to Substation No. 1 at 1:12 P.M. and then off of ATC's 69-kV system to Substation No. 2 at 1:49 P.M.
- Jun. 9, 2008, filed with WDNR the Sanitary Sewer Overflow Notification Summary Report on the sewage overflow at WTP's raw sewage pump building which occurred on Sunday, Jun. 8, 2008, from a transmission outage due to a thunderstorm.
- Jun. 10, 2008, Plymouth Common Council passed Resolution No. 13 of 2008, a resolution on the 2007 Compliance Maintenance Annual Report to Wisconsin Department of Natural Resources (WDNR).
- Jun. 10, 2008, Plymouth Common Council approved and authorized the signing of Amendment No. 1 to the Sewage Treatment Service Agreement dated April 29, 1989 among the City of Plymouth, Plymouth Utilities, Sheboygan County and Little Elkhart Lake Rehabilitation District regarding the addition of the Road America property to be served by the District.
- Jun. 10, 2008, Plymouth Common Council approved the sanitary sewer overflow/bypass policy.
- Jun. 11, 2008, filed electronically with WDNR the 2007 Compliance Maintenance Report.
- Jun. 16, 2008, filed with WDNR the Sanitary Sewer Overflow Notification Summary Report on the sewage overflow at WTP's raw sewage pump building which occurred on Thursday-Friday, Jun. 12-13, 2008, from excessive inflows due to an intense rainfall onto saturated soils.
- Jun. 24, 2008, Plymouth Common Council passed Resolution No. 14 of 2008, a resolution adopting the APPA Safety Manual for use by Plymouth Utilities' employees.
- Jun 24, 2008, Plymouth Common Council approved the revision to Section 16.09 of the city's Safety Rules regarding travel under the section covering aerial bucket use.
- Jun. 24, 2008, Plymouth Common Council authorized the utilities manager to execute the pole sharing licensing agreement with Verizon North, Inc.
- Jun. 24, 2008, Plymouth Common Council approved the proposal to conduct test boring work for Well No. 17 by Layne-Northwest, Pewaukee, Wisconsin, for an estimated cost of \$10,370.
- Jul. 8, 2008, experienced a 3-minute power outage at 12:01 P.M. from American Transmission Company (ATC) to Substation No. 1 when ATC's work on the transmission relays accidentally tripped and opened two 138-kV breakers.
- Jul. 16-17, 2008, Well No. 12 was out of service in order to fix a water leak under the well house floor.
- Jul. 30, 2008, filed electronically with PSCW the application to increase sewage rates.
- Jul. 31, 2008, contributed \$78,355 with ATC to participate in the second of three calls for voluntary additional capital contributions for 2008.
- Aug. 4, 2008, experienced a 49-minute power outage at 2:22 P.M. at Substation No. 1 when lightning struck ATC's transmission line and caused a 138-kV breaker to open.
- Aug. 17-18, 2008, Well No. 13 was out of service due to a malfunctioning air release device.
- Aug. 26, 2008, Plymouth Common Council authorized the utilities manager to execute Change Order Nos. 9 through 16 totaling \$33,457.95 and adding 36 days to the construction contract for CTH PP and Willow Road Sewage Lift Stations.
- Sep. 9, 2008, new Willow Road Sewage Lift Station was started up and placed into service.
- Sep. 9, 2008, Plymouth Common Council approved the proposal to retain Bray Associates Architects, Inc, Sheboygan, Wisconsin, to do the site planning and architectural services for the construction of a new facility for

IMPORTANT CHANGES DURING THE YEAR

Sheboygan, Wisconsin, to be the site planning and architectural services for the construction of a new facility for
RepoPlymouth Utilities.

Sep. 9, 2008, Plymouth Common Council approved the agreement for professional services with Power Systems Engineering, Inc., Madison, Wisconsin, regarding advanced metering infrastructure services for Plymouth Utilities.

Sep. 9, 2008, Plymouth Common Council passed Resolution No. 24 of 2008, a resolution amending a project plan amendment and amended boundaries for TIF District No. 5.

Sep. 12-19, 2008, Substation No. 2 was out of service to have its transformer core inspected and oil degasified by Waukesha Electric Systems.

Sep. 25, 2008, Verizon North lost SCADA communications for 15 minutes to Well Nos. 8, 10, 12 and 15 and to Highland Avenue and Sunset Drive Sewage Lift Stations.

Sep. 30, 2008, Plymouth Common Council offered a compromise of \$1,096.15 plus half of the road repair, not to include curd, sidewalk and lawn on a claim from Todd Lueck for repairs to a residential sewage service line preformed on Jun. 11, 2008.

Oct. 1, 2008, new rates went into effect on self-insured health insurance for utility personnel and are up 16% based on past/projected experience: \$615 per employee on a single plan and \$1,515 per employee on a family plan.

Oct. 10-14, 2008, Substation No. 1 was out of service in order for ATC to change out a 138-kV breaker and finished its work at the Mullet River Substation.

Oct. 24, 2008, Amendment No. 76 went into effect and replaced Utility Public Benefits Rider (PB-1) with new Commitment to Community Rider (CTC-1). (PSC Docket No. 4740)

Oct. 24, 2008, new CTH PP Sewage Lift Station was started up and placed into service.

Oct. 27-29, 2008, Highland Avenue Sewage Lift Station was out of service due to pump control failure. Sewage was hauled by tank truck during this period.

Oct. 29, 2008, old CTH PP Sewage Lift Station was removed from service and shut down.

Oct. 29, 2008, Plymouth Common Council approved the purchase of a 2009 IHC chassis, line body and digger derrick equipment for \$226,628 along with the plug-in hybrid electric vehicle option for \$81,420 from DUECO, Inc., Waukesha, Wisconsin, for a total of \$311,048.

Oct. 31, 2008, contributed \$91,561 with ATC to participate in the third of three calls for voluntary additional capital contributions for 2008.

Nov. 11, 2008, Plymouth Common Council passed Resolution No. 25 of 2008, a resolution authorizing participation in the WisWARN Mutual Aid and Assistance Program.

Nov. 11, 2008, Plymouth Common Council authorized the utilities manager to execute Change Order Nos. 17 through 20 totaling \$5,383.70 and adding 32 days to the construction contract for CTH PP and Willow Road Sewage Lift Stations.

Nov. 11, 2008, Plymouth Common Council approved the increase of \$100 per month to the wastewater superintendent's salary (per the salary step plan which would bring the annual salary to \$63,800), effective Nov. 19, 2008.

Nov. 25, 2008, Plymouth Common Council approved Prairie States Enterprises, Inc., Sheboygan, Wisconsin, to administer the Flexible Spending Account Program beginning on Jan. 1, 2009.

Nov. 25, 2008, Plymouth Common Council approved the Common Facilities Agreement with American Transmission Company regarding how each party will recover the on-going operation and maintenance costs associated with joint use of their respective substations.

Nov. 25, 2008, Plymouth Common Council approved the Purchase and Sale Agreement with American Transmission Company regarding how the transfer of units and shares will be handled between 9 taxable entities and 23 tax-exempt entities, effective as of Jan. 1, 2008.

Dec. 9, 2009, Plymouth Common Council approved the Standards of Conduct Agreement with American Transmission Company regarding how entities will identify and register with ATC those employees who are marketers and will certify the training of such employees about their conduct and restricted activities with others associated with the transmission system (to insure that there is no improper exchange of information with marketers regarding status of the bulk power system). This agreement supersedes and replaces the Confidential Data Access agreements that were signed by the transmission users back in 2004.

IMPORTANT CHANGES DURING THE YEAR

Repo Dec. 11, 2008, Wisconsin Public Power Inc. (WPPI) officially changed its name to WPPI Energy.

Dec. 17, 2008, issued Plan Amendment No. 1 to the health insurance plan, effective Jan. 1, 2009:

- Increase the lifetime maximum benefit amount from \$1,000,000 to \$2,000,000.
- Modify single plan, family plan (2 persons) and family plan (3 or more persons) deductible amounts from \$300/\$400/\$450 to \$400/\$500/\$550.
- Modify maximum out-of-pocket amount on co-insurance from \$200/\$500 to \$300/\$800 for network providers and from \$600/\$1,500 to \$900/\$2,400 for non-network providers.
- Increase wellness benefit from \$100 to \$350.

Jan. 13, 2009, Plymouth Common Council denied claim from American Family Insurance representing Kenneth E. Heckmann for reimbursement of \$1,437.98 for vehicle repairs from a collision incident on Oct. 3, 2008.

Jan. 13, 2009, Plymouth Common Council accepted the final report on the City's Strategic Organizational and Staffing Plan as prepared by Virchow, Krause & Company dated Oct. 24, 2008.

Jan. 21, 2009, PSCW issued its order authorizing an over-all 27% increase in sewage rates and continuing with the authorized rate of return at 6.75%. (PSC Docket No. 4740-SR-102)

Jan. 27, 2009, Amendment No. 50 placed new sewage rates under the various rate schedules into effect. (PSC Docket No. 4740-SR-102)

Jan. 30, 2009, filed electronically with PSCW the two-year report on the electric utility's compliance with the preventative maintenance plan per PSC 133.0607. (PSC Docket No. 05-6F-113)

Jan. 31, 2009, contributed \$76,308 with ATC to participate in the first of four calls for voluntary additional capital contributions for 2009.

Feb. 1-2, 2009, Verizon North lost SCADA communications several times during this period to PRV Station No. 1.

Feb. 7, 2009, Verizon North lost SCADA communications several times to PRV Station No. 1.

Feb. 9, 2009, break-in was discovered at Plymouth Utilities' offices. Any inventory was taken and nothing was found disturbed or taken.

Feb. 10, 2008, Plymouth Common Council passed Resolution No. 2 of 2009, a resolution declaring the official intent to reimburse expenditures from proceeds of borrowing not to exceed \$115,000 for the 2009 water main improvement under the Mullet River from North Street to 455 feet east to Edna Street.

Feb. 10, 2009, Plymouth Common Council awarded contract to install water main improvement under the Mullet River as work under TIF District No. 4 to H & H Utility Excavating, Inc., Plymouth, Wisconsin, for the contract price of \$88,599 and with the non-TIF electrical conduit work for the supplemental price of \$8,937.50.

Feb. 24, 2009, Plymouth Common Council approved the Flexible Benefits Program with the effective date of Jan. 1, 2009, and reaffirmed Prairie States Enterprises, Inc., Sheboygan, Wisconsin, as the program's administrator.

Mar. 27, 2009, break-in was discovered at Plymouth Utilities' offices. Any inventory was taken and confirmed that \$16.46 in coins was taken from the various cash drawers.

Mar. 31, 2009, marked the seven-year anniversary date that WPDES Permit No. WI-0030031-5 has been expired which regulates the wastewater treatment plant's effluent discharge. A conflict exists between U.S. EPA and WDNR over reissuing a new WPDES permit. The utility continues to operate indefinitely under the old permit.

Apr. 30, 2009, will be contributing \$61,214 with ATC to purchase an additional 12 member units in right to maintain initial percentage interest and to participate in the second of four calls for voluntary additional capital contributions for 2009.

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	1,421,153	1,432,896	1
Total Sales of Water	1,421,153	1,432,896	
Other Operating Revenues			
Forfeited Discounts (470)	0	0	2
Rents from Water Property (472)	0	0	3
Interdepartmental Rents (473)	0	0	4
Other Water Revenues (474)	12,456	13,875	5
Total Other Operating Revenues	12,456	13,875	
Total Operating Revenues	1,433,609	1,446,771	
Operation and Maintenance Expenses			
Source of Supply Expense (600-617)	60,436	59,531	6
Pumping Expenses (620-633)	67,971	82,799	7
Water Treatment Expenses (640-652)	89,462	82,411	8
Transmission and Distribution Expenses (660-678)	278,464	215,938	9
Customer Accounts Expenses (901-906)	51,965	57,801	10
Sales Expenses (910)	0	0	11
Administrative and General Expenses (920-932)	153,357	132,411	12
Total Operation and Maintenance Expenses	701,655	630,891	
Other Operating Expenses			
Depreciation Expense (403)	189,576	198,111	13
Amortization Expense (404-407)		0	14
Taxes (408)	196,946	188,184	15
Total Other Operating Expenses	386,522	386,295	
Total Operating Expenses	1,088,177	1,017,186	
NET OPERATING INCOME	345,432	429,585	

WATER OPERATING REVENUES - SALES OF WATER

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

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential (460.1)				1
Commercial (460.2)	15	330	7,865	2
Industrial (460.3)				3
Public Authority (460.4)				4
Total Unmetered Sales to General Customers (460)	15	330	7,865	
Metered Sales to General Customers (461)				
Residential (461.1)	3,039	141,679	559,119	5
Commercial (461.2)	315	52,435	142,808	6
Industrial (461.3)	43	160,880	240,749	7
Public Authority (461.4)	23	7,925	17,698	8
Total Metered Sales to General Customers (461)	3,420	362,919	960,374	
Private Fire Protection Service (462)	48		26,821	9
Public Fire Protection Service (463)			422,902	10
Other Water Sales (465)				11
Sales for Resale (466)		0	0	12
Interdepartmental Sales (467)	2	1,205	3,191	13
Total Sales of Water	3,485	364,454	1,421,153	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

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

OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		1
Other (specify):		
Wholesale fire protection billed		2
Amount billed (usually per rate schedule F-1 or Fd-1)	422,902	3
NONE		4
Total Public Fire Protection Service (463)	422,902	
Forfeited Discounts (470):		
NONE		5
Customer late payment charges		6
Other (specify):		
Total Forfeited Discounts (470)	0	
Rents from Water Property (472):		
NONE		7
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE		8
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
NONE		9
Return on net investment in meters charged to sewer department	12,456	10
Other (specify):		
Total Other Water Revenues (474)	12,456	

OTHER OPERATING REVENUES (WATER)

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

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

Acct #474 Other Water Revenues - Return on net investment in meters charged to sewer department.

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
SOURCE OF SUPPLY EXPENSES			
Operation Supervision and Engineering (600)	14,278	13,504	1
Operation Labor and Expenses (601)	0	0	2
Purchased Water (602)	0	0	3
Miscellaneous Expenses (603)	0	0	4
Rents (604)	0	0	5
Maintenance Supervision and Engineering (610)	0	0	6
Maintenance of Structures and Improvements (611)	0	0	7
Maintenance of Collecting and Impounding Reservoirs (612)	0	0	8
Maintenance of Lake, River and Other Intakes (613)	0	0	9
Maintenance of Wells and Springs (614)	46,158	46,027	10
Maintenance of Supply Mains (616)	0	0	11
Maintenance of Miscellaneous Water Source Plant (617)	0	0	12
Total Source of Supply Expenses	60,436	59,531	
PUMPING EXPENSES			
Operation Supervision and Engineering (620)	0	0	13
Fuel for Power Production (621)	0	0	14
Power Production Labor and Expenses (622)	0	69	15
Fuel or Power Purchased for Pumping (623)	66,175	66,308	16
Pumping Labor and Expenses (624)	42	0	17
Expenses Transferred--Credit (625)	0	0	18
Miscellaneous Expenses (626)	0	0	19
Rents (627)	0	0	20
Maintenance Supervision and Engineering (630)	0	0	21
Maintenance of Structures and Improvements (631)	1,754	16,422	* 22
Maintenance of Power Production Equipment (632)	0	0	23
Maintenance of Pumping Equipment (633)	0	0	24
Total Pumping Expenses	67,971	82,799	
WATER TREATMENT EXPENSES			
Operation Supervision and Engineering (640)	6,343	5,874	25
Chemicals (641)	47,979	46,319	26
Operation Labor and Expenses (642)	35,111	30,218	27
Miscellaneous Expenses (643)	0	0	28
Rents (644)	0	0	29
Maintenance Supervision and Engineering (650)	29	0	30
Maintenance of Structures and Improvements (651)	0	0	31
Maintenance of Water Treatment Equipment (652)	0	0	32
Total Water Treatment Expenses	89,462	82,411	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Supervision and Engineering (660)	5,011	4,846	33
Storage Facilities Expenses (661)	209	1,001	34
Transmission and Distribution Lines Expenses (662)	24,214	27,990	35
Meter Expenses (663)	12,053	10,556	36
Customer Installations Expenses (664)	0	0	37
Miscellaneous Expenses (665)	16,920	19,826	38
Rents (666)	0	0	39
Maintenance Supervision and Engineering (670)	0	0	40
Maintenance of Structures and Improvements (671)	2,981	3,569	41
Maintenance of Distribution Reservoirs and Standpipes (672)	921	1,599	42
Maintenance of Transmission and Distribution Mains (673)	133,596	76,154	* 43
Maintenance of Services (675)	49,675	38,557	44
Maintenance of Meters (676)	17,730	6,502	45
Maintenance of Hydrants (677)	15,154	25,338	46
Maintenance of Miscellaneous Plant (678)	0	0	47
Total Transmission and Distribution Expenses	278,464	215,938	
CUSTOMER ACCOUNTS EXPENSES			
Supervision (901)	4,632	4,632	48
Meter Reading Expenses (902)	15,930	14,981	49
Customer Records and Collection Expenses (903)	26,860	33,988	50
Uncollectible Accounts (904)	4,543	4,200	51
Miscellaneous Customer Accounts Expenses (905)	0	0	52
Customer Service and Information Expenses (906)	0	0	53
Total Customer Accounts Expenses	51,965	57,801	
SALES EXPENSES			
Sales Expenses (910)	0	0	54
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	27,752	26,998	55
Office Supplies and Expenses (921)	7,225	7,154	56
Administrative Expenses Transferred--Credit (922)	0	0	57
Outside Services Employed (923)	15,278	7,334	* 58
Property Insurance (924)	0	0	59
Injuries and Damages (925)	13,166	11,749	60
Employee Pensions and Benefits (926)	75,753	64,633	61
Regulatory Commission Expenses (928)	0	0	62
Duplicate Charges--Credit (929)	0	0	63

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
ADMINISTRATIVE AND GENERAL EXPENSES			
Miscellaneous General Expenses (930)	4,284	4,546	64
Rents (931)	0	0	65
Maintenance of General Plant (932)	9,899	9,997	66
Total Administrative and General Expenses	153,357	132,411	
Total Operation and Maintenance Expenses	701,655	630,891	

WATER OPERATION & MAINTENANCE EXPENSES

Water Operation & Maintenance Expenses (Page W-05)

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

Acct. #631 Pumping Exp-Maint of Structures, minor activity in 2008. Expenditures in 2007 were due to pump house painting.

Acct. #673 Transmission/Distribution Exp - Maint of T & D Mains, repair and patch work by Sheboygan County Highway Dept. \$62,200 in 2008.

Acct. #923 Administrative & General Exp - Outside Services, organizational staffing analysis by Virchow, Krause & Co. for \$10,471 and additional GASB accounting fees in 2008.

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		182,924	171,976	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		2,784	2,760	2
Net property tax equivalent		180,140	169,216	
Social Security		15,592	15,872	3
PSC Remainder Assessment		1,214	1,476	4
Other (specify):				
NONE		0	0	5
COMPUTER ALLOCATION FROM ELEC		0	1,620	6
Total tax expense		196,946	188,184	

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			Sheboygan				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.173222				3
County tax rate	mills		4.971714				4
Local tax rate	mills		6.221920				5
School tax rate	mills		7.205071				6
Voc. school tax rate	mills		1.502953				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		20.074880				10
Less: state credit	mills		1.186663				11
Net tax rate	mills		18.888217				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		6.221920				14
Combined School Tax Rate	mills		8.708024				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		14.929944				17
Total Tax Rate	mills		20.074880				18
Ratio of Local and School Tax to Total	dec.		0.743713				19
Total tax net of state credit	mills		18.888217				20
Net Local and School Tax Rate	mills		14.047408				21
Utility Plant, Jan. 1	\$	13,250,079	13,250,079				22
Materials & Supplies	\$	39,506	39,506				23
Subtotal	\$	13,289,585	13,289,585				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	13,289,585	13,289,585				26
Assessment Ratio	dec.		0.979858				27
Assessed Value	\$	13,021,906	13,021,906				28
Net Local & School Rate	mills		14.047408				29
Tax Equiv. Computed for Current Year	\$	182,924	182,924				30
Tax Equivalent per 1994 PSC Report	\$	118,693					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	182,924					34
Footnotes			*				35

PROPERTY TAX EQUIVALENT (WATER)

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

IF total for Utility Plant, Jan. 1 on this schedule does not match Total Utility Plant - First of Year on the Net Utility Plant schedule, please explain.

Auditors moved charges from CWIP to Preliminary Investments due to no hard costs incurred during that year and not taxable.

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT						
Organization (301)	0				0	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
Total Intangible Plant	0	0	0	0	0	
SOURCE OF SUPPLY PLANT						
Land and Land Rights (310)	40,039				40,039	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)	259,963				259,963	8
Supply Mains (316)	0				0	9
Other Water Source Plant (317)	0				0	10
Total Source of Supply Plant	300,002	0	0	0	300,002	
PUMPING PLANT						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	136,823				136,823	12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	189,276	83,865			273,141	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	0				0	16
Total Pumping Plant	326,099	83,865	0	0	409,964	
WATER TREATMENT PLANT						
Land and Land Rights (330)	0				0	17
Structures and Improvements (331)	0				0	18
Sand or Other Media Filtration Equipment (332)	104,900				104,900	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
Total Water Treatment Plant	104,900	0	0	0	104,900	
TRANSMISSION AND DISTRIBUTION PLANT						
Land and Land Rights (340)	0				0	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	357,386				357,386	24
Transmission and Distribution Mains (343)	5,915,797	395,880			6,311,677	25
Services (345)	550,483	4,133			554,616	26
Meters (346)	420,845	23,367	14,187		430,025	27
Hydrants (348)	831,244	66,467			897,711	28

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT						
Other Transmission and Distribution Plant (349)	230				230	29
Total Transmission and Distribution Plant	8,075,985	489,847	14,187	0	8,551,645	
GENERAL PLANT						
Land and Land Rights (389)	0				0	30
Structures and Improvements (390)	12,354				12,354	31
Office Furniture and Equipment (391)	0				0	32
Computer Equipment (391.1)	146,581				146,581	33
Transportation Equipment (392)	68,005				68,005	34
Stores Equipment (393)	0				0	35
Tools, Shop and Garage Equipment (394)	24,146				24,146	36
Laboratory Equipment (395)	5,006				5,006	37
Power Operated Equipment (396)	17,487				17,487	38
Communication Equipment (397)	216,349				216,349	39
SCADA Equipment (397.1)	52,901				52,901	40
Miscellaneous Equipment (398)	0				0	41
Total General Plant	542,829	0	0	0	542,829	
Total utility plant in service directly assignable	9,349,815	573,712	14,187	0	9,909,340	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	9,349,815	573,712	14,187	0	9,909,340	

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT						
Organization (301)	0				0	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
Total Intangible Plant	0	0	0	0	0	
SOURCE OF SUPPLY PLANT						
Land and Land Rights (310)	0				0	4
Structures and Improvements (311)	0				0	5
Collecting and Impounding Reservoirs (312)	0				0	6
Lake, River and Other Intakes (313)	0				0	7
Wells and Springs (314)	0				0	8
Supply Mains (316)	0				0	9
Other Water Source Plant (317)	0				0	10
Total Source of Supply Plant	0	0	0	0	0	
PUMPING PLANT						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	0				0	12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	0				0	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	0				0	16
Total Pumping Plant	0	0	0	0	0	
WATER TREATMENT PLANT						
Land and Land Rights (330)	0				0	17
Structures and Improvements (331)	0				0	18
Sand or Other Media Filtration Equipment (332)	0				0	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
Total Water Treatment Plant	0	0	0	0	0	
TRANSMISSION AND DISTRIBUTION PLANT						
Land and Land Rights (340)	0				0	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	0				0	24
Transmission and Distribution Mains (343)	3,010,930	278,979			3,289,909	25
Services (345)	360,229	37,467			397,696	26
Meters (346)	0				0	27

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT						
Hydrants (348)	275,683	49,048			324,731	28
Other Transmission and Distribution Plant (349)	0				0	29
Total Transmission and Distribution Plant	3,646,842	365,494	0	0	4,012,336	
GENERAL PLANT						
Land and Land Rights (389)	0				0	30
Structures and Improvements (390)	0				0	31
Office Furniture and Equipment (391)	0				0	32
Computer Equipment (391.1)	0				0	33
Transportation Equipment (392)	0				0	34
Stores Equipment (393)	0				0	35
Tools, Shop and Garage Equipment (394)	0				0	36
Laboratory Equipment (395)	0				0	37
Power Operated Equipment (396)	0				0	38
Communication Equipment (397)	0				0	39
SCADA Equipment (397.1)	0				0	40
Miscellaneous Equipment (398)	0				0	41
Total General Plant	0	0	0	0	0	
Total utility plant in service directly assignable	3,646,842	365,494	0	0	4,012,336	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	3,646,842	365,494	0	0	4,012,336	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

--Plant Financed by Utility or Municipality--

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
SOURCE OF SUPPLY PLANT				
Structures and Improvements (311)	0	0.00%		1
Collecting and Impounding Reservoirs (312)	0	0.00%		2
Lake, River and Other Intakes (313)	0	0.00%		3
Wells and Springs (314)	109,260	2.90%	7,539	4
Supply Mains (316)	0	0.00%		5
Other Water Source Plant (317)	0	0.00%		6
Total Source of Supply Plant	109,260		7,539	
PUMPING PLANT				
Structures and Improvements (321)	77,711	3.20%	4,378	7
Other Power Production Equipment (323)	0	0.00%		8
Electric Pumping Equipment (325)	155,958	4.40%	10,173	9
Diesel Pumping Equipment (326)	0	0.00%		10
Other Pumping Equipment (328)	0	0.00%		11
Total Pumping Plant	233,669		14,551	
WATER TREATMENT PLANT				
Structures and Improvements (331)	0	0.00%		12
Sand or Other Media Filtration Equipment (332)	61,689	6.00%	6,294	13
Membrane Filtration Equipment (333)				14
Other Water Treatment Equipment (334)				15
Total Water Treatment Plant	61,689		6,294	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	0	0.00%		16
Distribution Reservoirs and Standpipes (342)	31,109	2.20%	7,862	17
Transmission and Distribution Mains (343)	545,036	1.30%	79,479	18
Services (345)	153,498	2.90%	16,024	19
Meters (346)	25,885	6.00%	25,526	20
Hydrants (348)	165,488	2.20%	19,019	21
Other Transmission and Distribution Plant (349)	230	5.00%		22
Total Transmission and Distribution Plant	921,246		147,910	
GENERAL PLANT				
Structures and Improvements (390)	4,116	5.00%	618	23
Office Furniture and Equipment (391)	0	0.00%		24
Computer Equipment (391.1)	146,581	26.70%		25
Transportation Equipment (392)	68,005	13.30%		26
Stores Equipment (393)	0	0.00%		27
Tools, Shop and Garage Equipment (394)	17,793	5.90%	1,425	28
Laboratory Equipment (395)	5,006	5.90%		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					116,799	4
316					0	5
317					0	6
	0	0	0	0	116,799	
321					82,089	7
323					0	8
325					166,131	9
326					0	10
328					0	11
	0	0	0	0	248,220	
331					0	12
332					67,983	13
333					0	14
334					0	15
	0	0	0	0	67,983	
341					0	16
342					38,971	17
343				238,499	863,014	18
345		1,153		68,520	236,889	19
346	14,187				37,224	20
348				40,255	224,762	21
349					230	22
	14,187	1,153	0	347,274	1,401,090	
390					4,734	23
391					0	24
391.1					146,581	25
392					68,005	26
393					0	27
394					19,218	28
395					5,006	29

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

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
GENERAL PLANT				
Power Operated Equipment (396)	3,975	7.50%	1,312	30
Communication Equipment (397)	190,116	9.20%	19,904	31
SCADA Equipment (397.1)	12,167	9.20%	4,867	32
Miscellaneous Equipment (398)	0	0.00%		33
Total General Plant	447,759		28,126	
Total accum. prov. directly assignable	1,773,623		204,420	
 Common Utility Plant Allocated to Water Department	 0	 0.00%		 34
 Total accum. prov. for depreciation	 1,773,623		 204,420	

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					5,287	30
397					210,020	31
397.1					17,034	32
398					0	33
	0	0	0	0	475,885	
	14,187	1,153	0	347,274	2,309,977	
					0	34
	14,187	1,153	0	347,274	2,309,977	

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

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

If Adjustments for any account are nonzero, please explain.

Acct. #343,345,348 Transmission and Distr. Mains, Services, Hydrants - Audit adjustments from Contributions to Utility.

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

This page intentionally left blank

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

--Plant Financed by Contributions--

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
SOURCE OF SUPPLY PLANT				
Structures and Improvements (311)	0	0.00%		1
Collecting and Impounding Reservoirs (312)	0	0.00%		2
Lake, River and Other Intakes (313)	0	0.00%		3
Wells and Springs (314)	0	0.00%		4
Supply Mains (316)	0	0.00%		5
Other Water Source Plant (317)	0	0.00%		6
Total Source of Supply Plant	0		0	
PUMPING PLANT				
Structures and Improvements (321)	0	0.00%		7
Other Power Production Equipment (323)	0	0.00%		8
Electric Pumping Equipment (325)	0	0.00%		9
Diesel Pumping Equipment (326)	0	0.00%		10
Other Pumping Equipment (328)	0	0.00%		11
Total Pumping Plant	0		0	
WATER TREATMENT PLANT				
Structures and Improvements (331)	0	0.00%		12
Sand or Other Media Filtration Equipment (332)	0	0.00%		13
Membrane Filtration Equipment (333)				14
Other Water Treatment Equipment (334)				15
Total Water Treatment Plant	0		0	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	0	0.00%		16
Distribution Reservoirs and Standpipes (342)	0	0.00%		17
Transmission and Distribution Mains (343)	404,590	1.30%	40,955	18
Services (345)	114,814	2.90%	10,990	19
Meters (346)	0	0.00%		20
Hydrants (348)	67,230	2.20%	6,605	21
Other Transmission and Distribution Plant (349)	0	0.00%		22
Total Transmission and Distribution Plant	586,634		58,550	
GENERAL PLANT				
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					0	4
316					0	5
317					0	6
	0	0	0	0	0	
321					0	7
323					0	8
325					0	9
326					0	10
328					0	11
	0	0	0	0	0	
331					0	12
332					0	13
333					0	14
334					0	15
	0	0	0	0	0	
341					0	16
342					0	17
343				(238,499)	207,046	18
345				(68,520)	57,284	19
346					0	20
348				(40,255)	33,580	21
349					0	22
	0	0	0	(347,274)	297,910	
390					0	23
391					0	24
391.1					0	25
392					0	26
393					0	27
394					0	28
395					0	29

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

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
GENERAL PLANT				
Power Operated Equipment (396)	0	0.00%		30
Communication Equipment (397)	0	0.00%		31
SCADA Equipment (397.1)	0	0.00%		32
Miscellaneous Equipment (398)	0	0.00%		33
Total General Plant	0		0	
Total accum. prov. directly assignable	586,634		58,550	
Common Utility Plant Allocated to Water Department	0	0.00%		34
Total accum. prov. for depreciation	586,634		58,550	

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	(347,274)	297,910	
					0	34
	0	0	0	(347,274)	297,910	

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

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

If Adjustments for any account are nonzero, please explain.

Acct. #343,345,348 Transmission and Distr. Mains, Services, Hydrants - Audit adjustments from Contributions to Utility prior to 2008.

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

This page intentionally left blank

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			37,926	37,926	1
February			35,426	35,426	2
March			36,386	36,386	3
April			37,827	37,827	4
May			40,480	40,480	5
June			38,955	38,955	6
July			38,291	38,291	7
August			40,228	40,228	8
September			37,454	37,454	9
October			36,264	36,264	10
November			34,895	34,895	11
December			36,786	36,786	12
Total annual pumpage	0	0	450,918	450,918	

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):	450,918	1
Less: Gallons (000's) used in the treatment process:		2
Subtotal: Gallons (000's) entering distribution system:	450,918	3
Less: Gallons (000's) sold:	364,454	4
Gallons (000's) entering distribution system but not sold:	86,464	5
Estimated Water Usage:		6
Gallons (000's) used to flush mains:	296	7
Gallons (000's) used for fire protection:	0	8
Gallons (000's) used to prevent freezing of distribution system:	221	9
Gallons (000's) used for other system uses:	0	10
Subtotal Estimated Usage:	517	11
Estimated Water Losses:		12
Gallons (000's) lost due to main leaks or breaks:	4,261	13
Gallons (000's) lost due to service leaks or breaks:	425	14
Gallons (000's) lost due to hydrant leaks, tank overflows and pressure reducing valves:	1,027	15
Gallons (000's) for unauthorized usage such as vandalism and theft:	0	16
Gallons (000's) not accounted for:	80,234	17
Subtotal of Estimated Losses:	85,947	18
Percentage of water entering distribution system sold:	81%	19
Percentage of unaccounted for water:	18%	20
If more than 15%, indicate causes:		21
Various system leaks as found through leak detection survey.		22
		23
		24
If more than 15%, state what action has been taken to reduce water loss:		25
Earth Tech conducted leak detection survey on May 20 - Jun. 13, 2008 and found 14 leaks estimated at 110,000 gpd.		26

OTHER STATISTICS

Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)	2,104	27
Date of maximum: 05/30/2008		28
Cause of maximum: High demand.		29
		30
		31
		32
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)	741	33
Date of minimum: 06/08/2008		34
Total KWH used by the utility (include pumping, treatment facilities and other utility operations):	648,136	35
If water is purchased:		36
Vendor Name:		37
Point of Delivery:		38
What percentage of purchased water is surface water?		39
Number of main breaks repaired this year:	10	40
Number of service breaks repaired this year:	8	41
Population served (estimate the number of individuals served):		42
Inside municipality?	8,420	43
Outside municipality?	27	44

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
2109 SUNSET DR. (1963)	11	490	8	112,300	Yes	1
2303 CTH C (1964)	12	492	10	728,600	Yes	2
423 S. HIGHLAND AVE. (1964)	13	467	8	411,800	Yes	3
900 S. MILWAUKEE ST. (1937)	8	96	12	514,000	Yes	4
900 S. MILWAUKEE ST. (1951)	10	93	16	547,200	Yes	5
900 S. MILWAUKEE ST. (1985)	15	96	18	600,500	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	WELL NO. 8	WELL NO. 10	WELL NO. 11	1
Location	900 S. MILWAUKEE ST.	900 S. MILWAUKEE ST.	2109 SUNSET DR.	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	LAYNE	LAYNE	LAYNE	5
Year Installed	1997	1990	1972	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	349	423	144	8
Pump Motor or Standby Engine Mfr	U.S. ELECTRICAL MOTORS	U.S. ELECTRICAL MOTORS	GENERAL ELECTRIC	9 10
Year Installed	1997	1990	1972	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	40	40	20	13
Footnotes				14

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	WELL NO. 12	WELL NO. 13	WELL NO. 15	15
Location	2303 CTH C	423 HIGHLAND AVE.	900 S. MILWAUKEE ST.	16
Purpose	P	P	P	17
Destination	D	D	D	18
Pump Manufacturer	LAYNE	LAYNE	LAYNE	19
Year Installed	1964	1988	1986	20
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	21
Actual Capacity (gpm)	526	286	397	22
Pump Motor or Standby Engine Mfr	U.S. ELECTRICAL MOTORS	U.S. ELECTRICAL MOTORS	U.S. ELECTRICAL MOTORS	23 24
Year Installed	1964	1965	1986	25
Type	ELECTRIC	ELECTRIC	ELECTRIC	26
Horsepower	60	40	50	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	NO. 1 (SOUTH UNIT)	NO. 2 (NORTH UNIT)	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	R	3
Year constructed	1901	1941	4
Primary material (earthen, steel, concrete, other)	CONCRETE	CONCRETE	5
Elevation difference in feet (See Headnote 3.)	37	37	6
Total capacity in gallons (actual)	462,750	651,750	7
			8
WATER TREATMENT PLANT			9
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID		10
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		11
Filters, type (gravity, pressure, other, none)	NONE		12
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0000		13
Is a corrosion control chemical used (yes, no)?	Y		14
Is water fluoridated (yes, no)?	Y		15
Footnotes			16

WATER MAINS

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

Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	Number of Feet			Adjustments Increase or (Decrease) (g)	End of Year (h)	
			First of Year (d)	Added During Year (e)	Retired During Year (f)			
M	D	1.000	600				600	1
M	D	4.000	45,604				45,604	2
M	D	6.000	47,947				47,947	3
M	T	6.000	0				0	4
P	D	6.000	2,894	19			2,913	5
A	T	8.000	0				0	6
M	D	8.000	26,874				26,874	7
M	T	8.000	2,585				2,585	8
P	D	8.000	58,991	5,870			64,861	* 9
M	D	10.000	10,386				10,386	10
M	T	10.000	9,350				9,350	11
P	D	10.000	912	16			928	* 12
M	D	12.000	11,258				11,258	13
M	T	12.000	8,236				8,236	14
P	D	12.000	77,929	5,389			83,318	* 15
M	D	16.000	2,369				2,369	16
P	D	16.000	2,553	1,263			3,816	* 17
P	D	24.000	661				661	18
Total Within Municipality			309,149	12,557	0	0	321,706	
Total Utility			309,149	12,557	0	0	321,706	

WATER MAINS

Water Mains (Page W-19)

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

Developer financing for Tumbler Ridge Subdivision, as well as, utility financing general funds.

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	0.500	785				785		1
M	0.750	761				761		2
L	0.750	92				92		3
M	1.000	1,130				1,130		4
P	1.000	142	48			190	*	5
M	1.250	33				33		6
M	1.500	59				59		7
L	1.500	2				2		8
P	1.500	5	12			17	*	9
M	2.000	51				51		10
P	2.000	2				2		11
M	3.000	18				18		12
M	4.000	13				13		13
P	4.000	1				1		14
M	6.000	3				3		15
P	6.000	15	1			16	*	16
M	8.000	1				1		17
P	8.000	6	2			8	*	18
M	12.000	1				1		19
P	12.000	1				1		20
Total Utility		3,121	63	0	0	3,184	0	

WATER SERVICES

Water Services (Page W-20)

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

Developer financing for Tumbler Ridge Subdivision, Briarwood Cottages, as well as, utility general funds for projects.

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

Plymouth Utilities has no utility-owned services.

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	1,393	30	131		1,292	133	1
0.750	2,069	150	42		2,177	43	2
1.000	79	10	2		87	43	3
1.500	44	2			46	15	4
2.000	18	1			19	7	5
3.000	8				8	0	6
4.000	2				2	2	7
6.000	1				1	1	8
Total:	3,614	193	175	0	3,632	244	

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	1,206	40	1	2	1	42	1,292	1
0.750	1,889	223	13	10	0	42	2,177	2
1.000	0	50	18	8	1	10	87	3
1.500	0	30	8	5	3	0	46	4
2.000	0	9	6	2	0	2	19	5
3.000	0	0	4	4	0	0	8	6
4.000	0	0	2	0	0	0	2	7
6.000	0	0	1	0	0	0	1	8
Total:	3,095	352	53	31	5	96	3,632	

METERS

Meters (Page W-21)

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, station meters were tested in 2005 and 2007.

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	24				24	1
Within Municipality	552	28			580	2
Total Fire Hydrants	576	28	0	0	604	
Flushing Hydrants						
	1				1	3
Total Flushing Hydrants	1	0	0	0	1	

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:	105
Number of distribution system valves end of year:	1,044
Number of distribution valves operated during year:	533

ELECTRIC OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Electricity			
Sales of Electricity (440-448)	19,367,173	17,906,401	1
Total Sales of Electricity	19,367,173	17,906,401	
Other Operating Revenues			
Forfeited Discounts (450)	0	0	2
Miscellaneous Service Revenues (451)	2,962	3,093	3
Sales of Water and Water Power (453)	0	0	4
Rent from Electric Property (454)	30,400	28,941	5
Interdepartmental Rents (455)	0	0	6
Other Electric Revenues (456)	33,559	32,035	7
Total Other Operating Revenues	66,921	64,069	
Total Operating Revenues	19,434,094	17,970,470	
Operation and Maintenance Expenses			
Power Production Expenses (500-557)	15,773,606	14,322,337	8
Transmission Expenses (560-573)	0	0	9
Distribution Expenses (580-598)	630,874	550,134	10
Customer Accounts Expenses (901-905)	220,996	193,770	11
Customer Service and Information Expenses (906)	0	0	12
Sales Expenses (911-916)	0	0	13
Administrative and General Expenses (920-932)	455,491	399,005	14
Total Operation and Maintenance Expenses	17,080,967	15,465,246	
Other Expenses			
Depreciation Expense (403)	913,966	824,721	15
Amortization Expense (404-407)	0	0	16
Taxes (408)	538,941	506,544	17
Total Other Expenses	1,452,907	1,331,265	
Total Operating Expenses	18,533,874	16,796,511	
NET OPERATING INCOME	900,220	1,173,959	

OTHER OPERATING REVENUES (ELECTRIC)

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

Particulars (a)	Amount (b)	
Forfeited Discounts (450):		
Customer late payment charges		1
Other (specify):		
NONE		2
Total Forfeited Discounts (450)	0	
Miscellaneous Service Revenues (451):		
TEMPORARY SERVICE RECONNECTION	2,962	3
Total Miscellaneous Service Revenues (451)	2,962	
Sales of Water and Water Power (453):		
NONE		4
Total Sales of Water and Water Power (453)	0	
Rent from Electric Property (454):		
POLE CONTACTS, COMPUTER AND OTHER RENTALS	30,400	5
Total Rent from Electric Property (454)	30,400	
Interdepartmental Rents (455):		
NONE		6
Total Interdepartmental Rents (455)	0	
Other Electric Revenues (456):		
CUSTOMER LATE PAYMENT CHARGES	30,085	7
NSF CHARGES, SALES TAX REVENUE	3,474	8
Total Other Electric Revenues (456)	33,559	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

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

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
POWER PRODUCTION EXPENSES			
OTHER POWER GENERATION EXPENSES			
Maintenance of Miscellaneous Other Power Generating Plant (554)	0	0	33
Total Other Power Generation Expenses	0	0	
OTHER POWER SUPPLY EXPENSES			
Purchased Power (555)	15,773,606	14,322,337	34
System Control and Load Dispatching (556)	0	0	35
Other Expenses (557)	0	0	36
Total Other Power Supply Expenses	15,773,606	14,322,337	
Total Power Production Expenses	15,773,606	14,322,337	
TRANSMISSION EXPENSES			
Operation Supervision and Engineering (560)	0	0	37
Load Dispatching (561)	0	0	38
Station Expenses (562)	0	0	39
Overhead Line Expenses (563)	0	0	40
Underground Line Expenses (564)	0	0	41
Miscellaneous Transmission Expenses (566)	0	0	42
Rents (567)	0	0	43
Maintenance Supervision and Engineering (568)	0	0	44
Maintenance of Structures (569)	0	0	45
Maintenance of Station Equipment (570)	0	0	46
Maintenance of Overhead Lines (571)	0	0	47
Maintenance of Underground Lines (572)	0	0	48
Maintenance of Miscellaneous Transmission Plant (573)	0	0	49
Total Transmission Expenses	0	0	
DISTRIBUTION EXPENSES			
Operation Supervision and Engineering (580)	41,908	42,238	50
Load Dispatching (581)	0	0	51
Station Expenses (582)	17,139	17,090	52
Overhead Line Expenses (583)	44,569	45,241	53
Underground Line Expenses (584)	46,593	43,183	54
Street Lighting and Signal System Expenses (585)	0	0	55
Meter Expenses (586)	69,805	65,128	56
Customer Installations Expenses (587)	5,148	2,167	57
Miscellaneous Distribution Expenses (588)	32,804	32,310	58
Rents (589)	14,000	12,000	59
Maintenance Supervision and Engineering (590)	0	0	60
Maintenance of Structures (591)	0	0	61
Maintenance of Station Equipment (592)	70,720	37,021	* 62
Maintenance of Overhead Lines (593)	200,816	179,269	63

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
DISTRIBUTION EXPENSES			
Maintenance of Underground Lines (594)	22,455	27,223	64
Maintenance of Line Transformers (595)	32,823	19,619	65
Maintenance of Street Lighting and Signal Systems (596)	30,273	26,336	66
Maintenance of Meters (597)	0	287	67
Maintenance of Miscellaneous Distribution Plant (598)	1,821	1,022	68
Total Distribution Expenses	630,874	550,134	
CUSTOMER ACCOUNTS EXPENSES			
Supervision (901)	7,207	7,378	69
Meter Reading Expenses (902)	83,817	79,208	70
Customer Records and Collection Expenses (903)	87,972	75,576	71
Uncollectible Accounts (904)	42,000	31,608	72
Miscellaneous Customer Accounts Expenses (905)	0	0	73
Customer Service and Information Expenses (906)	0	0	74
Total Customer Accounts Expenses	220,996	193,770	
SALES EXPENSES			
Supervision (911)	0	0	75
Demonstrating and Selling Expenses (912)	0	0	76
Advertising Expenses (913)	0	0	77
Miscellaneous Sales Expenses (916)	0	0	78
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	86,154	86,728	79
Office Supplies and Expenses (921)	11,859	15,189	80
Administrative Expenses Transferred -- Credit (922)	0	0	81
Outside Services Employed (923)	33,404	14,948	82
Property Insurance (924)	2,707	2,578	83
Injuries and Damages (925)	30,131	33,541	84
Employee Pensions and Benefits (926)	251,745	204,368	85
Regulatory Commission Expenses (928)	5	1,233	86
Duplicate Charges -- Credit (929)	0	0	87
Miscellaneous General Expenses (930)	22,930	22,040	88
Rents (931)	0	0	89
Maintenance of General Plant (932)	16,556	18,380	90
Total Administrative and General Expenses	455,491	399,005	
Total Operation and Maintenance Expenses	17,080,967	15,465,246	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Electric Operation & Maintenance Expenses (Page E-03)

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

Acct. #592 Distribution Exp. - Maint. of Station Equipment, charges by Waukesha Electric Systems for inspection/oil degassing transformer on Sub #2 for \$40,905.

Acct. #595 Distribution Exp. - Maint. of Line Transformers, 2008 higher PCB testing costs.

Acct. #923 Administrative & General Exp. - Outside Services, organizational staffing analysis by Virchow, Krause & Co for \$4,450 and additional GASB accounting fees in 2008.

Acct. #926 Administrative & General Exp. - Employee Pensions and Benefits, health insurance costs for 2008 increased by \$46,400.

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		200,068	196,860	1
Social Security		47,318	43,075	2
Wisconsin Gross Receipts Tax		275,157	251,476	3
PSC Remainder Assessment		16,398	18,373	4
Other (specify):				
NONE		0	0	5
COMPUTER ALLOCATION		0	(3,240)	6
Total tax expense		538,941	506,544	

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			Sheboygan				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.173222				3
County tax rate	mills		4.971714				4
Local tax rate	mills		6.221920				5
School tax rate	mills		7.205071				6
Voc. school tax rate	mills		1.502953				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		20.074880				10
Less: state credit	mills		1.186663				11
Net tax rate	mills		18.888217				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		6.221920				14
Combined School Tax Rate	mills		8.708024				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		14.929944				17
Total Tax Rate	mills		20.074880				18
Ratio of Local and School Tax to Total	dec.		0.743713				19
Total tax net of state credit	mills		18.888217				20
Net Local and School Tax Rate	mills		14.047408				21
Utility Plant, Jan. 1	\$	32,525,213	32,525,213				22
Materials & Supplies	\$	455,656	455,656				23
Subtotal	\$	32,980,869	32,980,869				24
Less: Plant Outside Limits	\$	18,445,736	18,445,736				25
Taxable Assets	\$	14,535,133	14,535,133				26
Assessment Ratio	dec.		0.979858				27
Assessed Value	\$	14,242,366	14,242,366				28
Net Local & School Rate	mills		14.047408				29
Tax Equiv. Computed for Current Year	\$	200,068	200,068				30
Tax Equivalent per 1994 PSC Report	\$	137,341					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32 33
Tax equiv. for current year (see note 5)	\$	200,068					34
Footnotes			*				35

PROPERTY TAX EQUIVALENT (ELECTRIC)

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

IF total for Utility Plant, Jan. 1 on this schedule does not match Total Utility Plant - First of Year on the Net Utility Plant schedule, please explain.

Auditors moved charges from CWIP to Preliminary Investments due to no hard costs in 2007.

ELECTRIC UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT						
Organization (301)	0				0	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
Total Intangible Plant	0	0	0	0	0	
STEAM PRODUCTION PLANT						
Land and Land Rights (310)	0				0	4
Structures and Improvements (311)	0				0	5
Boiler Plant Equipment (312)	0				0	6
Engines and Engine Driven Generators (313)	0				0	7
Turbogenerator Units (314)	0				0	8
Accessory Electric Equipment (315)	0				0	9
Miscellaneous Power Plant Equipment (316)	0				0	10
Total Steam Production Plant	0	0	0	0	0	
HYDRAULIC PRODUCTION PLANT						
Land and Land Rights (330)	0				0	11
Structures and Improvements (331)	0				0	12
Reservoirs, Dams and Waterways (332)	0				0	13
Water Wheels, Turbines and Generators (333)	0				0	14
Accessory Electric Equipment (334)	0				0	15
Miscellaneous Power Plant Equipment (335)	0				0	16
Roads, Railroads and Bridges (336)	0				0	17
Total Hydraulic Production Plant	0	0	0	0	0	
OTHER PRODUCTION PLANT						
Land and Land Rights (340)	0				0	18
Structures and Improvements (341)	0				0	19
Fuel Holders, Producers and Accessories (342)	0				0	20
Prime Movers (343)	0				0	21
Generators (344)	0				0	22
Accessory Electric Equipment (345)	0				0	23
Miscellaneous Power Plant Equipment (346)	0				0	24
Total Other Production Plant	0	0	0	0	0	
TRANSMISSION PLANT						
Land and Land Rights (350)	59,483				59,483	25
Structures and Improvements (352)	13,299				13,299	26
Station Equipment (353)	122,072				122,072	27
Towers and Fixtures (354)	0				0	28

ELECTRIC UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION PLANT						
Poles and Fixtures (355)	252,173				252,173	29
Overhead Conductors and Devices (356)	95,062				95,062	30
Underground Conduit (357)	0				0	31
Underground Conductors and Devices (358)	0				0	32
Roads and Trails (359)	0				0	33
Total Transmission Plant	542,089	0	0	0	542,089	
DISTRIBUTION PLANT						
Land and Land Rights (360)	157,060	2,300			159,360	34
Structures and Improvements (361)	0				0	35
Station Equipment (362)	4,533,447	58,002		(312,180)	4,279,269	* 36
Storage Battery Equipment (363)	0				0	37
Poles, Towers and Fixtures (364)	4,911,473	186,137	56,649		5,040,961	* 38
Overhead Conductors and Devices (365)	4,028,427	173,250	41,422		4,160,255	* 39
Underground Conduit (366)	43,637				43,637	40
Underground Conductors and Devices (367)	6,236,503	326,318	20,936	235,567	6,777,452	* 41
Line Transformers (368)	4,182,597	269,375	36,279		4,415,693	* 42
Services (369)	930,214	115,148	4,807		1,040,555	* 43
Meters (370)	806,303	32,790	9,352		829,741	44
Installations on Customers' Premises (371)	116,741	863			117,604	45
Leased Property on Customers' Premises (372)	0				0	46
Street Lighting and Signal Systems (373)	1,298,992	110,092	12,747		1,396,337	* 47
Total Distribution Plant	27,245,394	1,274,275	182,192	(76,613)	28,260,864	
GENERAL PLANT						
Land and Land Rights (389)	7,320				7,320	48
Structures and Improvements (390)	201,870				201,870	49
Office Furniture and Equipment (391)	58,831				58,831	50
Computer Equipment (391.1)	487,576	3,086	1,661		489,001	51
Transportation Equipment (392)	781,408	6,350			787,758	52
Stores Equipment (393)	14,421				14,421	53
Tools, Shop and Garage Equipment (394)	142,384	7,426			149,810	54
Laboratory Equipment (395)	36,933				36,933	55
Power Operated Equipment (396)	233,079				233,079	56
Communication Equipment (397)	61,219				61,219	57
SCADA Equipment (397.1)	0				0	58
Miscellaneous Equipment (398)	0				0	59

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
GENERAL PLANT						
Other Tangible Property (399)	0				0	60
Total General Plant	2,025,041	16,862	1,661	0	2,040,242	
Total utility plant in service directly assignable	29,812,524	1,291,137	183,853	(76,613)	30,843,195	
Common Utility Plant Allocated to Electric Department (300)	0				0	61
Total utility plant in service	29,812,524	1,291,137	183,853	(76,613)	30,843,195	

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

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

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

Acct. #364,365,367,369 Poles, Overhead Conductors, Line Transf., Services - Major projects include Willow Brook Drive conversion from OH to URD, New URD at Willow Road Lift Station, Relocate URD Plymouth Foam, Masters Gallery primary upgrade, Briarwood Cottages services, CTH PP Sewage Lift Station and Sartori new building CTH PP.

Acct. #373 Street Lighting - Eastern Avenue from Pleasantview, 5 new street lights on Highland and new lights East Town Estates.

If Adjustments for any account are nonzero, please explain.

Acct. #362,367 Station Equipment, Underground Conductors - Reclass portion of Substation #4 costs to Underground Conductors with balance being booked to contributions ATC investment.

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

ELECTRIC UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION PLANT						
Towers and Fixtures (354)	0				0	28
Poles and Fixtures (355)	0				0	29
Overhead Conductors and Devices (356)	0				0	30
Underground Conduit (357)	0				0	31
Underground Conductors and Devices (358)	0				0	32
Roads and Trails (359)	0				0	33
Total Transmission Plant	0	0	0	0	0	
DISTRIBUTION PLANT						
Land and Land Rights (360)	0				0	34
Structures and Improvements (361)	0				0	35
Station Equipment (362)	0				0	36
Storage Battery Equipment (363)	0				0	37
Poles, Towers and Fixtures (364)	575,987	7,031	6,515		576,503	38
Overhead Conductors and Devices (365)	291,149	3,831	3,140		291,840	39
Underground Conduit (366)	0				0	40
Underground Conductors and Devices (367)	718,373	95,399	2,320	76,613	888,065	41 *
Line Transformers (368)	0				0	42
Services (369)	1,085,847	19,281	7,000		1,098,128	43
Meters (370)	0				0	44
Installations on Customers' Premises (371)	125				125	45
Leased Property on Customers' Premises (372)	0				0	46
Street Lighting and Signal Systems (373)	3,603	560			4,163	47
Total Distribution Plant	2,675,084	126,102	18,975	76,613	2,858,824	
GENERAL PLANT						
Land and Land Rights (389)	0				0	48
Structures and Improvements (390)	0				0	49
Office Furniture and Equipment (391)	0				0	50
Computer Equipment (391.1)	0				0	51
Transportation Equipment (392)	0				0	52
Stores Equipment (393)	0				0	53
Tools, Shop and Garage Equipment (394)	0				0	54
Laboratory Equipment (395)	0				0	55
Power Operated Equipment (396)	0				0	56
Communication Equipment (397)	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)	
GENERAL PLANT						
Other Tangible Property (399)	0				0	60
Total General Plant	0	0	0	0	0	
Total utility plant in service directly assignable	2,675,084	126,102	18,975	76,613	2,858,824	
Common Utility Plant Allocated to Electric Department (300)	0				0	61
Total utility plant in service	2,675,084	126,102	18,975	76,613	2,858,824	

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

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

If Adjustments for any account are nonzero, please explain.

Acct #367 Underground Conductors - ATC charged for common portion of Substation #4 underground conductors.

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC

--Plant Financed by Utility or Municipality--

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
STEAM PRODUCTION PLANT				
Structures and Improvements (311)	0	0.00%		1
Boiler Plant Equipment (312)	0	0.00%		2
Engines and Engine Driven Generators (313)	0	0.00%		3
Turbogenerator Units (314)	0	0.00%		4
Accessory Electric Equipment (315)	0	0.00%		5
Miscellaneous Power Plant Equipment (316)	0	0.00%		6
Total Steam Production Plant	0		0	
HYDRAULIC PRODUCTION PLANT				
Structures and Improvements (331)	0	0.00%		7
Reservoirs, Dams and Waterways (332)	0	0.00%		8
Water Wheels, Turbines and Generators (333)	0	0.00%		9
Accessory Electric Equipment (334)	0	0.00%		10
Miscellaneous Power Plant Equipment (335)	0	0.00%		11
Roads, Railroads and Bridges (336)	0	0.00%		12
Total Hydraulic Production Plant	0		0	
OTHER PRODUCTION PLANT				
Structures and Improvements (341)	0	0.00%		13
Fuel Holders, Producers and Accessories (342)	0	0.00%		14
Prime Movers (343)	0	0.00%		15
Generators (344)	0	0.00%		16
Accessory Electric Equipment (345)	0	0.00%		17
Miscellaneous Power Plant Equipment (346)	0	0.00%		18
Total Other Production Plant	0		0	
TRANSMISSION PLANT				
Structures and Improvements (352)	13,022	3.13%	277	19
Station Equipment (353)	104,094	3.13%	3,821	20
Towers and Fixtures (354)	0	0.00%		21
Poles and Fixtures (355)	90,404	2.27%	5,724	22
Overhead Conductors and Devices (356)	42,406	2.27%	2,158	23
Underground Conduit (357)	0	0.00%		24
Underground Conductors and Devices (358)	0	0.00%		25
Roads and Trails (359)	0	0.00%		26
Total Transmission Plant	249,926		11,980	
DISTRIBUTION PLANT				
Structures and Improvements (361)	0	0.00%		27
Station Equipment (362)	689,514	2.70%	118,972	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					13,299	19
353					107,915	20
354					0	21
355					96,128	22
356					44,564	23
357					0	24
358					0	25
359					0	26
	0	0	0	0	261,906	
361					0	27
362					808,486	28
363					0	29

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC

--Plant Financed by Utility or Municipality--

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
DISTRIBUTION PLANT				
Poles, Towers and Fixtures (364)	1,791,887	2.78%	138,339	30
Overhead Conductors and Devices (365)	1,739,152	3.60%	147,396	31
Underground Conduit (366)	16,219	2.00%	873	32
Underground Conductors and Devices (367)	1,423,706	3.33%	216,682	33
Line Transformers (368)	2,058,237	3.13%	134,563	34
Services (369)	352,758	4.55%	44,835	35
Meters (370)	204,913	2.86%	23,395	36
Installations on Customers' Premises (371)	107,934	6.67%	7,815	37
Leased Property on Customers' Premises (372)	0	0.00%		38
Street Lighting and Signal Systems (373)	566,729	3.33%	44,877	39
Total Distribution Plant	8,951,049		877,747	
GENERAL PLANT				
Structures and Improvements (390)	180,108	2.90%	451	40
Office Furniture and Equipment (391)	40,225	6.67%	3,924	41
Computer Equipment (391.1)	487,576	14.29%	220	42
Transportation Equipment (392)	781,408	10.00%	318	43
Stores Equipment (393)	11,103	4.35%	627	44
Tools, Shop and Garage Equipment (394)	140,736	7.14%	9,074	45
Laboratory Equipment (395)	26,154	5.00%	1,847	46
Power Operated Equipment (396)	189,807	15.00%	9,695	47
Communication Equipment (397)	39,586	6.67%	4,083	48
SCADA Equipment (397.1)				49
Miscellaneous Equipment (398)	0	0.00%		50
Total General Plant	1,896,703		30,239	
Total accum. prov. directly assignable	11,097,678		919,966	
Common Utility Plant Allocated to Electric Department	0	0.00%		51
Total accum. prov. for depreciation	11,097,678		919,966	
GENERAL PLANT				
Other Tangible Property (399)	0	0.00%		52
Total General Plant	0		0	
Total accum. prov. directly assignable	11,097,678		919,966	

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	56,649	10,144	2,847		1,866,280	30
365	41,422	14,620	27,487		1,857,993	31
366					17,092	32
367	20,936	2,772			1,616,680	33
368	36,279		12,744		2,169,265	34
369	4,807	2,760			390,026	35
370	9,352	1			218,955	36
371					115,749	37
372					0	38
373	12,747	3,509			595,350	39
	182,192	33,806	43,078	0	9,655,876	
390					180,559	40
391					44,149	41
391.1	1,661				486,135	42
392					781,726	43
393					11,730	44
394					149,810	45
395					28,001	46
396					199,502	47
397					43,669	48
397.1					0	49
398					0	50
	1,661	0	0	0	1,925,281	
	183,853	33,806	43,078	0	11,843,063	
					0	51
	183,853	33,806	43,078	0	11,843,063	
399					0	52
	0	0	0	0	0	
	183,853	33,806	43,078	0	11,843,063	

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC

--Plant Financed by Contributions--

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

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

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

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

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC

--Plant Financed by Contributions--

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
DISTRIBUTION PLANT				
Poles, Towers and Fixtures (364)	246,009	2.78%	16,020	30
Overhead Conductors and Devices (365)	141,183	3.60%	10,494	31
Underground Conduit (366)	0	0.00%		32
Underground Conductors and Devices (367)	165,935	3.33%	26,747	33
Line Transformers (368)	0	0.00%		34
Services (369)	650,550	4.55%	49,685	35
Meters (370)	0	0.00%		36
Installations on Customers' Premises (371)	4	6.67%	8	37
Leased Property on Customers' Premises (372)	0	0.00%		38
Street Lighting and Signal Systems (373)	126	3.33%	129	39
Total Distribution Plant	1,203,807		103,083	
GENERAL PLANT				
Structures and Improvements (390)	0	0.00%		40
Office Furniture and Equipment (391)	0	0.00%		41
Computer Equipment (391.1)	0	0.00%		42
Transportation Equipment (392)	0	0.00%		43
Stores Equipment (393)	0	0.00%		44
Tools, Shop and Garage Equipment (394)	0	0.00%		45
Laboratory Equipment (395)	0	0.00%		46
Power Operated Equipment (396)	0	0.00%		47
Communication Equipment (397)	0	0.00%		48
SCADA Equipment (397.1)	0	0.00%		49
Miscellaneous Equipment (398)	0	0.00%		50
Total General Plant	0		0	
Total accum. prov. directly assignable	1,203,807		103,083	
Common Utility Plant Allocated to Electric Department	0	0.00%		51
Total accum. prov. for depreciation	1,203,807		103,083	
GENERAL PLANT				
Other Tangible Property (399)	0	0.00%		52
Total General Plant	0		0	
Total accum. prov. directly assignable	1,203,807		103,083	

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	6,515		1		255,515	30
365	3,140				148,537	31
366					0	32
367	2,320	1			190,361	33
368					0	34
369	7,000				693,235	35
370					0	36
371					12	37
372					0	38
373					255	39
	18,975	1	1	0	1,287,915	
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
	0	0	0	0	0	
	18,975	1	1	0	1,287,915	
					0	51
	18,975	1	1	0	1,287,915	
399					0	52
	0	0	0	0	0	
	18,975	1	1	0	1,287,915	

TRANSMISSION AND DISTRIBUTION LINES

Classification (a)	Miles of Line Owned					Total End of Year (f)	
	First of Year (b)	Additions During Year (c)	Retirements During Year (d)	Adjustments During Year (e)			
Primary Distribution System Voltage(s) -- Urban							
Pole Lines							
2.4/4.16 kV (4kV)	0				0		1
7.2/12.5 kV (12kV)	51			1	50		2
14.4/24.9 kV (25kV)	0				0		3
Other:							
NONE	0				0		4
Underground Lines							
2.4/4.16 kV (4kV)	0				0		5
7.2/12.5 kV (12kV)	71				71		6
14.4/24.9 kV (25kV)	0				0		7
Other:							
NONE	0				0		8
Primary Distribution System Voltage(s) -- Rural							
Pole Lines							
2.4/4.16 kV (4kV)	0				0		9
7.2/12.5 kV (12kV)	256	2		3	255		10
14.4/24.9 kV (25kV)	0				0		11
Other:							
NONE	0				0		12
Underground Lines							
2.4/4.16 kV (4kV)	0				0		13
7.2/12.5 kV (12kV)	99	2			101		14
14.4/24.9 kV (25kV)	0				0		15
Other:							
NONE	0				0		16
Transmission System							
Pole Lines							
34.5 kV	0				0		17
69 kV	1				1		18
115 kV	0				0		19
138 kV	0				0		20
Other:							
NONE	0				0		21
Underground Lines							
34.5 kV	0				0		22
69 kV	0				0		23
115 kV	0				0		24
138 kV	0				0		25
Other:							
NONE	0				0		26

RURAL LINE CUSTOMERS

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

Particulars (a)	Amount (b)	
Customers added on rural lines during year:		1
Farm Customers		2
Nonfarm Customers		3
Total	0	4
Customers on rural lines at end of year:		5
Rural Customers (served at rural rates):		6
Farm	134	7
Nonfarm	3,143	8
Total	3,277	9
Customers served at other than rural rates:		10
Farm		11
Nonfarm		12
Total	0	13
Total customers on rural lines at end of year	3,277	14

MONTHLY PEAK DEMAND AND ENERGY USAGE

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

Monthly Peak						Monthly Energy Usage	
Month (a)		kW (b)	Day of Week (c)	Date (MM/DD/YYYY) (d)	Time Beginning (HH:MM) (e)	(kWh) (000's) (f)	
January	01	37,240	Thursday	01/03/2008	18:00	21,829	1
February	02	37,038	Monday	02/11/2008	19:00	20,073	2
March	03	35,329	Tuesday	03/04/2008	19:00	20,688	3
April	04	33,257	Tuesday	04/01/2008	11:00	19,553	4
May	05	33,494	Wednesday	05/07/2008	11:00	19,650	5
June	06	42,436	Thursday	06/26/2008	14:00	21,228	6
July	07	45,638	Wednesday	07/16/2008	13:00	23,616	7
August	08	43,690	Tuesday	08/05/2008	17:00	22,855	8
September	09	44,197	Tuesday	09/02/2008	15:00	20,731	9
October	10	34,781	Monday	10/13/2008	19:00	19,937	10
November	11	35,272	Thursday	11/20/2008	18:00	19,365	11
December	12	38,404	Tuesday	12/16/2008	18:00	21,680	12
Total		460,776				251,205	

System Name Plymouth Utilities

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

Type of Reading	Supplier
60 minutes integrated	WPPI ENERGY

ELECTRIC ENERGY ACCOUNT

Particulars (a)	kWh (000's) (b)	
Source of Energy		
Generation (excluding Station Use):		
Fossil Steam		1
Nuclear Steam		2
Hydraulic		3
Internal Combustion Turbine		4
Internal Combustion Reciprocating		5
Non-Conventional (wind, photovoltaic, etc.)		6
Total Generation	0	7
Purchases	251,205	8
Interchanges:		
In (gross)		9
Out (gross)		10
Net	0	11
Transmission for/by others (wheeling):		
Received		12
Delivered		13
Net	0	14
Total Source of Energy	251,205	15
Disposition of Energy		
Sales to Ultimate Consumers (including interdepartmental sales)	242,141	18
Sales For Resale		19
Energy Used by the Company (excluding station use):		
Electric Utility	133	21
Common (office, shops, garages, etc. serving 2 or more util. depts.)		22
Total Used by Company	133	23
Total Sold and Used	242,274	24
Energy Losses:		
Transmission Losses (if applicable)		26
Distribution Losses	8,931	27
Total Energy Losses	8,931	28
Loss Percentage (% Total Energy Losses of Total Source of Energy)	3.5553%	29
Total Disposition of Energy	251,205	30

SALES OF ELECTRICITY BY RATE SCHEDULE

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

Type of Sales/Rate Class Title (a)	Rate Schedule (b)	Avg. No. of Customers (c)	kWh (000 Omitted) (d)	
Residential Sales				
440,441	RG-1	6,863	63,740	1
44104	RG-2	4	77	2
Total Sales for Residential Sales		6,867	63,817	
Commercial & Industrial				
44301	CP-1	37	14,871	3
44302	CP-2	26	49,400	4
44303	CP-3	6	84,974	5
44201,202,203,445	GS-1	908	25,728	6
448	MP-1	2	2,410	7
44204	MS-2	0	107	8
44205	MS-3	0	25	9
Total Sales for Commercial & Industrial		979	177,515	
Public Street & Highway Lighting				
444	MS-1	12	809	10
Total Sales for Public Street & Highway Lighting		12	809	
Sales for Resale				
NONE				11
Total Sales for Sales for Resale		0	0	
TOTAL SALES FOR ELECTRICITY		7,858	242,141	

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)	
		5,728,843	357,556	6,086,399	1
		6,955	412	7,367	2
0	0	5,735,798	357,968	6,093,766	
		1,159,862	87,883	1,247,745	3
		3,349,667	294,574	3,644,241	4
		5,064,834	518,022	5,582,856	5
		2,267,362	149,796	2,417,158	6
		181,724	13,654	195,378	7
		15,264	0	15,264	8
		1,514	148	1,662	9
0	0	12,040,227	1,064,077	13,104,304	
		164,867	4,236	169,103	10
0	0	164,867	4,236	169,103	
0	0	0	0	0	11
0	0	17,940,892	1,426,281	19,367,173	

SALES OF ELECTRICITY BY RATE SCHEDULE

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

If Billing Demand Units are not reported in Columns (e) or (f), please explain.

Sales of Electricity by Rate Schedule - No demand charges for residential customers and no demand data on file.

SALES OF ELECTRICITY BY RATE SCHEDULE (cont.)

This page intentionally left blank

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 ENERGY				1
Point of Delivery	VARIOUS				2
Type of Power Purchased (firm, dump, etc.)	Firm				3
Voltage at Which Delivered	69-kV & 138-kV				4
Point of Metering	4 metering points				5
Total of 12 Monthly Maximum Demands -- kW	460,776				6
Average load factor	74.6819%				7
Total Cost of Purchased Power	15,773,606				8
Average cost per kWh	0.0628				9
On-Peak Hours (if applicable)	07:00 - 21:00				10
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	11
January	10,319	11,510			12
February	9,626	10,447			13
March	9,393	11,294			14
April	9,627	9,925			15
May	9,077	10,574			16
June	10,099	11,129			17
July	11,566	12,050			18
August	10,635	12,220			19
September	9,901	10,830			20
October	9,986	9,951			21
November	8,383	10,983			22
December	10,319	11,361			23
Total kWh (000)	118,931	132,274			24

Footnotes:

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

Footnotes:

PRODUCTION STATISTICS TOTALS

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

STEAM PRODUCTION PLANTS

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

Boilers

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

1

Turbine-Generators

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

INTERNAL COMBUSTION GENERATION PLANTS

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

Prime Movers

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

INTERNAL COMBUSTION GENERATION PLANTS (cont.)

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

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

1

HYDRAULIC GENERATING PLANTS

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

HYDRAULIC GENERATING PLANTS (cont.)

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

1

SUBSTATION EQUIPMENT

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

Particulars (a)	Utility Designation				(f)
	(b)	(c)	(d)	(e)	
Name of Substation	No. 1	No. 2	No. 3	No. 4	1
Voltage--High Side	138	69	69	138	2
Voltage--Low Side	12	12	12	12	3
Num. Main Transformers in Operation	1	1	1	1	4
Total Capacity of Transformers in kVA	33,000	25,000	25,000	25,000	5
Number of Spare Transformers on Hand	0	0	0	0	6
15-Minute Maximum Demand in kW	17,083	17,131	12,770	7,756	7
Dt and Hr of Such Maximum Demand	09/08/2008 20:00 05/02/2008 09:00 09/17/2008 12:00 04/22/2008 17:00				8
Kwh Output	76,182,731	79,453,841	54,543,066	41,025,754	9
Footnotes					10

SUBSTATION EQUIPMENT (continued)

Particulars (g)	Utility Designation					(l)
	(h)	(i)	(j)	(k)	(l)	
Name of Substation						14
Voltage--High Side						15
Voltage--Low Side						16
Num. of Main Transformers in Operation						17
Total Capacity of Transformers in kVA						18
Number of Spare Transformers on Hand						19
15-Minute Maximum Demand in kW						20
Dt and Hr of Such Maximum Demand						21
Kwh Output						22
Footnotes						23

SUBSTATION EQUIPMENT (continued)

Particulars (m)	Utility Designation					(r)
	(n)	(o)	(p)	(q)	(r)	
Name of Substation						24
Voltage--High Side						25
Voltage--Low Side						26
Num. of Main Transformers in Operation						27
Capacity of Transformers in kVA						28
Number of Spare Transformers on Hand						29
15-Minute Maximum Demand in kW						30
Dt and Hr of Such Maximum Demand						31
Kwh Output						32
Footnotes						33

ELECTRIC DISTRIBUTION METERS & LINE TRANSFORMERS

Particulars (a)	Number of Watt-Hour Meters (b)	Line Transformers		Total Cap. (kVA) (d)	
		Number (c)			
Number first of year	7,997	3,459		146,242	1
Acquired during year	154	70		3,090	2
Total	8,151	3,529		149,332	3
Retired during year	88	49		2,318	4
Sales, transfers or adjustments increase (decrease)		(1)		(75)	5
Number end of year	8,063	3,479		146,939	6
Number end of year accounted for as follows:					7
In customers' use	7,850	3,322		134,171	8
In utility's use	20	43		4,073	9
Locked meters on customers' premises					10
In stock	193	114		8,695	11
Total end of year	8,063	3,479		146,939	12
					13

STREET LIGHTING EQUIPMENT

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

Particulars (a)	Watts (b)	Number Each Type (c)	kWh Used Annually (d)	
Street Lighting Non-Ornamental				
Sodium Vapor	100	141	67,415	1
Sodium Vapor	150	111	79,607	2
Sodium Vapor	250	21	25,101	3
Sodium Vapor	400	3	5,737	4
Total		276	177,860	
Ornamental				
Sodium Vapor	100	535	255,795	5
Sodium Vapor	150	339	243,125	6
Sodium Vapor	250	97	115,945	7
Total		971	614,865	
Other				
NONE				8
Total		0	0	

SEWER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sewage Operating Revenues			
Sewage Operating Revenues (621-626)	1,439,542	1,377,614	1
Total Sewage Operating Revenues	1,439,542	1,377,614	
Other Operating Revenues			
Customer Forfeited Discounts (631)	0	0	2
Servicing of Customers Laterals (632)	0	0	3
Sale of Fertilizer (633)	0	0	4
Rent from Sewerage Properties (634)	0	0	5
Miscellaneous Operating Revenues (635)	7,814	6,300	6
Total Other Operating Revenues	7,814	6,300	
Total Operating Revenues	1,447,356	1,383,914	
Operation and Maintenance Expenses			
Operation Expenses (820-829)	384,414	393,280	7
Maintenance Expenses (831-834)	268,299	191,338	8
Customer Accounting & Collection Expenses (840-843)	42,509	51,320	9
Administrative and General Expenses (850-857)	269,695	239,688	10
Total Operation and Maintenance Expenses	964,917	875,626	
Other Operating Expenses			
Depreciation Expense (403)	382,652	309,852	11
Amortization Expense (404)	0	0	12
Taxes (408)	29,462	31,969	13
Total Other Operating Expenses	412,114	341,821	
Total Operating Expenses	1,377,031	1,217,447	
NET OPERATING INCOME	70,325	166,467	

SEWAGE OPERATING REVENUES

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for flat rate service.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. In the gallons column, report metered water or sewage used as the basis in determining customer bills.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons Billed (c)	Amounts (d)	
Operating Revenues				
Sewage Operating Revenues				
Flat Rate Service to General Customers (621)				
Residential Revenues (621.1)				1
Commercial Revenues (621.2)				2
Industrial Revenues (621.3)				3
Revenues from Public Authorities (621.4)				4
Total Flat Rate Service to General Customers (621)	0	0	0	
Measured Service to General Customers (622)				
Residential Revenues (622.1)	3,028	145,504	593,946	5
Commercial Revenues (622.2)	316	49,926	169,539	6
Industrial Revenues (622.3)	42	104,732	622,489	7
Revenues from Public Authorities (622.4)	22	14,288	52,935	8
Total Measured Service to General Customers (622)	3,408	314,450	1,438,909	
Service to Other Systems (624)				9
Other Sewerage Service (625)				10
Interdepartmental Service (626)	2	129	633	11
Total Sewage Operating Revenues	3,410	314,579	1,439,542	

HIGH STRENGTH CONTRIBUTORS

1. High strength contributor is one with waste stronger than 250 mg/l for B.O.D. or 250 mg/l for suspended solids or 10 mg/l for phosphorus.
2. If domestic strength limits for BOD, SS and Phos. used for rate purposes are different from the levels indicated, please note the limits used in the spaces available.
3. The units "mg/l" are now used in place of the equivalent "ppm."
4. List type, volume, strength.

Type (a)	Volume Annual Gallons (000's) (b)	BOD (mg/l) (c)	SS (mg/l) (d)	Phos (mg/l) (e)	
GREAT LAKES CHEESE OF WISCONSIN	12,227	175	200	7	1
MASTERS GALLERY FOODS	5,352	175	200	7	2
ROCKY KNOLL HEALTH CARE FACILITY	6,646	175	200	7	3
SARGENTO FOODS	15,553	175	200	7	4
SARTORI FOODS	17,939	175	200	7	5
AMERICAN DAIRY BRANDS	21,461	175	200	7	6

OTHER OPERATING REVENUES (SEWER)

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 \$2,000 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)	
Customer Forfeited Discounts (631):		
NONE		1
Customer late payment charges		2
Other (specify):		
Total Customer Forfeited Discounts (631)	0	
Servicing of Customers Laterals (632):		
NONE		3
Total Servicing of Customers Laterals (632)	0	
Sale of Fertilizer (633):		
NONE		4
Total Sale of Fertilizer (633)	0	
Rent from Sewerage Property (634):		
NONE		5
Total Rent from Sewerage Property (634)	0	
Miscellaneous Operating Revenues (635):		
LAB REVENUES FROM INDUSTRIAL SITES	7,814	6
Total Miscellaneous Operating Revenues (635)	7,814	

SEWER 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)	
OPERATION EXPENSES			
Supervision and Labor (820)	222,325	242,641	1
Power and Fuel for Pumping (821)	134,740	116,324	2
Power and Fuel for Aeration Equipment (822)	0	0	3
Chlorine (823)	0	9,072	* 4
Phosphorous Removal Chemicals (824)	17,293	16,999	5
Sludge Conditioning Chemicals (825)	0	0	6
Other Chemicals for Sewage Treatment (826)	0	0	7
Other Operating Supplies and Expenses (827)	10,056	8,244	8
Transportation Expenses (828)	0	0	9
Rents (829)	0	0	10
Total Operation Expenses	384,414	393,280	
MAINTENANCE EXPENSES			
Maintenance of Sewage Collection System (831)	157,387	89,919	* 11
Maintenance of Collection System Pumping Equipment (832)	16,185	21,840	12
Maintenance of Treatment and Disposal Plant Equipment (833)	54,480	34,916	* 13
Maintenance of General Plant Structures and Equipment (834)	40,247	44,663	14
Total Maintenance Expenses	268,299	191,338	
CUSTOMER ACCOUNTING & COLLECTION EXPENSES			
Billing, Collecting and Accounting (840)	29,252	37,404	15
Flat Rate Inspections (841)	0	0	16
Meter Reading (842)	10,591	11,355	17
Uncollectible Accounts (843)	2,666	2,561	18
Total Customer Accounting & Collection Expenses	42,509	51,320	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (850)	36,857	37,252	19
Office Supplies and Expenses (851)	8,315	8,595	20
Outside Services Employed (852)	21,894	9,756	* 21
Insurance Expense (853)	25,067	24,501	22
Employees Pensions and Benefits (854)	122,778	106,928	* 23
Regulatory Commission Expenses (855)	2,265	0	24
Miscellaneous General Expenses (856)	52,519	52,656	25
Rents (857)	0	0	26
Total Administrative and General Expenses	269,695	239,688	
Total Operation and Maintenance Expenses	964,917	875,626	

SEWER OPERATION & MAINTENANCE EXPENSES

Sewer Operation & Maintenance Expenses (Page S-05)

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

Acct. #823 Operation Exp. - Chlorine, no activity for 2008, in 2007 cost was due to removal of filamentous bacteria.

Acct. #831 Maintenance Exp. - Maint. of Sewage Collection System, major breakdown on Gilson Lift Station while doing an upgrade for a new lift station. Cost incurred \$111,498.

TAXES (ACCT. 408 - SEWER)

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)	
Social Security		25,454	26,174	1
Local and School Tax Equivalent on Meters Charged by Water Department		2,784	2,760	2
PSC Remainder Assessment		1,224	1,415	3
Other (specify):				
NONE		0	0	4
COMPUTER ALLOCATION		0	1,620	5
Total tax expense		29,462	31,969	

SEWER 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, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT						
Organization (301)	0				0	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
Total Intangible Plant	0	0	0	0	0	
COLLECTION SYSTEM						
Land and Land Rights (310)	0				0	4
Structures and Improvements (311)	0				0	5
Service Connections, Traps, and Accessories (312)	0				0	6
Collecting Mains and Accessories (313)	4,362,896	17,990			4,380,886	7
Interceptor Mains and Accessories (314)	1,419,341				1,419,341	8
Force Mains (315)	73,444				73,444	9
Other Collecting System Equipment (316)	0				0	10
Total Collection System	5,855,681	17,990	0	0	5,873,671	
COLLECTION SYSTEM PUMPING INSTALLATION						
Land and Land Rights (320)	0	87,402			87,402	11
Structures and Improvements (321)	0	364,451			364,451	* 12
Receiving Wells (322)	32,945	1,446,881	32,945		1,446,881	* 13
Electric Pumping Equipment (323)	145,125	1,098,732	78,947		1,164,910	* 14
Other Power Pumping Equipment (324)	65,377				65,377	15
Miscellaneous Pumping Equipment (325)	0				0	16
Total Collection System Pumping Installation	243,447	2,997,466	111,892	0	3,129,021	
TREATMENT AND DISPOSAL PLANT						
Land and Land Rights (330)	88,551				88,551	17
Structures and Improvements (331)	580,607				580,607	18
Preliminary Treatment Equipment (332)	516,238				516,238	19
Primary Treatment Equipment (333)	325,206				325,206	20
Secondary Treatment Equipment (334)	2,253,240				2,253,240	21
Advanced Treatment Equipment (335)	307,716				307,716	22
Chlorination Equipment (336)	180,681				180,681	23
Sludge Treatment and Disposal Equipment (337)	978,136				978,136	24
Plant Site Piping (338)	214,336				214,336	25
Flow Metering and Monitoring Equipment (339)	90,418				90,418	26
Outfall Sewer Pipes (340)	936				936	27

SEWER 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, 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)	
TREATMENT AND DISPOSAL PLANT						
Other Treatment and Disposal Plant Equipment (341)	2,530				2,530	28
Total Treatment and Disposal Plant	5,538,595	0	0	0	5,538,595	
GENERAL PLANT						
Land and Land Rights (389)					0	29
Structures and Improvements (390)	0				0	30
Office Furniture and Equipment (391)	5,001				5,001	31
Computer Equipment (391.1)	138,493				138,493	32
Transportation Equipment (392)	55,147				55,147	33
Stores Equipment (393)					0	34
Tools, Shop & Garage Equipment (394)					0	35
Laboratory Equipment (395)	165,916				165,916	36
Power Operated Equipment (396)					0	37
Communication Equipment (397)					0	38
SCADA Equipment (397.1)	52,865				52,865	39
Miscellaneous Equipment (398)					0	40
Total General Plant	417,422	0	0	0	417,422	
Total utility plant in service directly assignable	12,055,145	3,015,456	111,892	0	14,958,709	
Common Utility Plant Allocated to Sewer Department (300)	0				0	41
Total utility plant in service	12,055,145	3,015,456	111,892	0	14,958,709	

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

Sewer Utility Plant in Service --Plant Financed by Utility or Municipality-- (Page S-07)

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

Accts #321,322,323 Structures, Receiving Wells, Electric Pumping Eq. - New Sewage Lift Station
at Willow Road and at CTH PP. Retired the CTH PP Gilson Lift Station.

SEWER 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, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT						
Organization (301)	0				0	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
Total Intangible Plant	0	0	0	0	0	
COLLECTION SYSTEM						
Land and Land Rights (310)	0				0	4
Structures and Improvements (311)	0				0	5
Service Connections, Traps, and Accessories (312)	0				0	6
Collecting Mains and Accessories (313)	3,477,266	290,614			3,767,880	* 7
Interceptor Mains and Accessories (314)	859,808				859,808	8
Force Mains (315)	0				0	9
Other Collecting System Equipment (316)	0				0	10
Total Collection System	4,337,074	290,614	0	0	4,627,688	
COLLECTION SYSTEM PUMPING INSTALLATIONS						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	0				0	12
Receiving Wells (322)	0				0	13
Electric Pumping Equipment (323)	0				0	14
Other Power Pumping Equipment (324)	0				0	15
Miscellaneous Pumping Equipment (325)	0				0	16
Total Collection System Pumping Installati	0	0	0	0	0	
TREATMENT AND DISPOSAL PLANT						
Land and Land Rights (330)	0				0	17
Structures and Improvements (331)	404,758				404,758	18
Preliminary Treatment Equipment (332)	330,423				330,423	19
Primary Treatment Equipment (333)	267,550				267,550	20
Secondary Treatment Equipment (334)	863,084				863,084	21
Advanced Treatment Equipment (335)	758,563				758,563	22
Chlorination Equipment (336)	77,994				77,994	23
Sludge Treatment and Disposal Equipment (337)	826,940				826,940	24
Plant Site Piping (338)	242,557				242,557	25
Flow Metering and Monitoring Equipment (339)	30,826				30,826	26
Outfall Sewer Pipes (340)	10,275				10,275	27

SEWER 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, 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)	
TREATMENT AND DISPOSAL PLANT						
Other Treatment and Disposal Plant Equipment (341)	5,308				5,308	28
Total Treatment and Disposal Plant	3,818,278	0	0	0	3,818,278	
GENERAL PLANT						
Land and Land Rights (389)					0	29
Structures and Improvements (390)	0				0	30
Office Furniture and Equipment (391)					0	31
Computer Equipment (391.1)					0	32
Transportation Equipment (392)					0	33
Stores Equipment (393)					0	34
Tools, Shop & Garage Equipment (394)					0	35
Laboratory Equipment (395)					0	36
Power Operated Equipment (396)					0	37
Communication Equipment (397)					0	38
SCADA Equipment (397.1)					0	39
Miscellaneous Equipment (398)					0	40
Total General Plant	0	0	0	0	0	
Total utility plant in service directly assignable	8,155,352	290,614	0	0	8,445,966	
Common Utility Plant Allocated to Sewer Department (300)	0				0	41
Total utility plant in service	8,155,352	290,614	0	0	8,445,966	

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

Sewer Utility Plant in Service --Plant Financed by Contributions-- (Page S-08)

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

Acct. #313 Collecting Mains - Developers cost for Tumblers Ridge Subdivision and Briarwood Cottages.

SEWER 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 disconnected 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 diameter; pipe materials do not need to be specified.

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)	
							0	1
Total Utility		0	0	0	0	0	0	

SEWER MAINS

1. Report mains separately by diameter. Pipe materials do not need to be specified.
2. Explain all reported adjustments as a schedule footnote.
3. For main additions reported in column (c), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet						
Diameter in Inches (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	
4.000	1,270				1,270	1
6.000	20,160	128			20,288	* 2
8.000	188,422	5,969			194,391	* 3
10.000	15,963	1,002			16,965	* 4
12.000	8,758	1,841			10,599	* 5
15.000	15,961				15,961	6
16.000	980				980	7
18.000	5,678				5,678	8
20.000	886				886	9
24.000	1,985				1,985	10
30.000	7,463				7,463	11
36.000	2,209				2,209	12
Total Utility	269,735	8,940	0	0	278,675	

SEWER MAINS

Sewer Mains (Page S-10)

If Added During Year is greater than zero, please explain financing (see schedule headnote No. 3 regarding financing of mains).

Sewer Mains - Financed by developer, as well as, Plymouth Utilities TIF #4 and #5 projects.
