



3014 (02-05-09)

ANNUAL REPORT

OF

Name: CLINTONVILLE WATER & ELECTRIC UTILITY

Principal Office: 50 10TH STREET
CLINTONVILLE, WI 54929

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.

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: CLINTONVILLE WATER & ELECTRIC UTILITY

Utility Address: 50 10TH STREET
CLINTONVILLE, WI 54929

When was utility organized? 7/1/1902

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: THERESA NOVAK

Title: UTILITY ACCOUNTANT

Office Address:

50 10TH STREET
CLINTONVILLE, WI 54929

Telephone: (715) 823 - 7600

Fax Number: (715) 823 - 1352

Email Address: tnovak@clintonvillewi.org

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

Name: DAVID L. MACCOUX CPA

Title: SHAREHOLDER

Office Address: SCHENCK BUSINESS SOLUTIONS

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

Telephone: (920) 455 - 4114

Fax Number: (920) 617 - 2511

Email Address: DAVE.MACCOUX@SCHENCKSOLUTIONS.COM

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

Name: DAN ZIEMER

Title: CHAIRPERSON OF THE UTILITY BOARD

Office Address:

50 10TH STREET
CLINTONVILLE, WI 54929

Telephone: (715) 823 - 7600

Fax Number: (715) 823 - 1352

Email Address:

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

YES

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

Name: DAVID L. MACCOUX CPA

Title: SHAREHOLDER

Office Address: SCHENCK BUSINESS SOLUTIONS

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

Telephone: (920) 455 - 4114

Fax Number: (920) 617 - 2511

Email Address: DAVE.MACCOUX@SCHENCKSOLUTIONS.COM

IDENTIFICATION AND OWNERSHIP

Date of most recent audit report: 6/12/2008

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

Names and titles of utility management including manager or superintendent:

Name: MICHAEL MCCORD

Title: DIRECTOR OF PUBLIC WORKS

Office Address:

50 10TH STREET
CLINTONVILLE, WI 54929

Telephone: (715) 823 - 7685

Fax Number: (715) 823 - 7650

Email Address: mmccord@clintonvillewi.org

Name of utility commission/committee: UTILITY BOARD

Names of members of utility commission/committee:

- HON RICHARD BEGGS, MAYOR
- MS ELLA LEWIS, BOARD MEMBER
- MR DON SAWALL, BOARD MEMBER
- MR JAMES SUPANICH, BOARD MEMBER
- MR DAN ZIEMER, CHAIRPERSON/COUNCIL MEMBER

Is sewer service rendered by the utility? NO

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

Date of Ordinance: [REDACTED]

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:

Identification and Ownership - Contacts (Page iv)

If the utility clerk (or other utility/municipal person responsible for municipal utility recordkeeping) is new (or will be new in the next year), please indicate here.

Theresa Novak started being the Utility Accountant in March 2008.

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	8,853,948	8,565,498	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	7,928,745	7,590,811	2
Depreciation Expense (403)	403,431	380,394	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	261,552	251,225	5
Total Operating Expenses	8,593,728	8,222,430	
Net Operating Income	260,220	343,068	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	260,220	343,068	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	14,456	22,506	10
Miscellaneous Nonoperating Income (421)	901,885	377,099	11
Total Other Income	916,341	399,605	
Total Income	1,176,561	742,673	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(13,079)	(13,079)	12
Other Income Deductions (426)	22,919	22,374	13
Total Miscellaneous Income Deductions	9,840	9,295	
Income Before Interest Charges	1,166,721	733,378	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	96,761	92,110	14
Amortization of Debt Discount and Expense (428)	2,207	2,207	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	11,663	0	19
Total Interest Charges	87,305	94,317	
Net Income	1,079,416	639,061	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	5,706,930	5,067,869	20
Balance Transferred from Income (433)	1,079,416	639,061	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	1,869	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	6,784,477	5,706,930	

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	8,853,948	0	8,853,948	1
Total (Acct. 400):	8,853,948	0	8,853,948	
Operation and Maintenance Expense (401-402):				
Derived	7,928,745	0	7,928,745	2
Total (Acct. 401-402):	7,928,745	0	7,928,745	
Depreciation Expense (403):				
Derived	403,431	0	403,431	3
Total (Acct. 403):	403,431	0	403,431	
Amortization Expense (404-407):				
Derived	0	0	0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	261,552	0	261,552	5
Total (Acct. 408):	261,552	0	261,552	
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:	260,220	0	260,220	
OTHER INCOME				
Income from Merchandising, Jobbing and Contract Work (415-416):				
Derived	0	0	0	8
Total (Acct. 415-416):	0	0	0	
Income from Nonutility Operations (417):				
NONE			0	9
Total (Acct. 417):	0	0	0	
Nonoperating Rental Income (418):				
NONE			0	10
Total (Acct. 418):	0	0	0	
Interest and Dividend Income (419):				
INTEREST ON CASH AND INVESTMENTS	14,456		14,456	11
Total (Acct. 419):	14,456	0	14,456	
Miscellaneous Nonoperating Income (421):				
Contributed Plant - Water		200,040	200,040	12
Contributed Plant - Electric		543	543	13

DETAILS OF INCOME STATEMENT ACCOUNTS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
OTHER INCOME				
Miscellaneous Nonoperating Income (421):				
INVESTMENT EARNINGS - BADGER POWER MARKETING	701,302		701,302	14
Total (Acct. 421):	701,302	200,583	901,885	
TOTAL OTHER INCOME:	715,758	200,583	916,341	
MISCELLANEOUS INCOME DEDUCTIONS				
Miscellaneous Amortization (425):				
Regulatory Liability (253) Amortization	(13,079)	0	(13,079)	15
NONE			0	16
Total (Acct. 425):	(13,079)	0	(13,079)	
Other Income Deductions (426):				
Depreciation Expense on Contributed Plant - Water	0	11,974	11,974	17
Depreciation Expense on Contributed Plant - Electric	0	10,945	10,945	18
NONE			0	19
Total (Acct. 426):	0	22,919	22,919	
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(13,079)	22,919	9,840	
INTEREST CHARGES				
Interest on Long-Term Debt (427):				
Derived	96,761	0	96,761	20
Total (Acct. 427):	96,761	0	96,761	
Amortization of Debt Discount and Expense (428):				
AMORTIZATION OF DEBT ISSUANCE COSTS	2,207		2,207	21
Total (Acct. 428):	2,207	0	2,207	
Amortization of Premium on Debt--Cr. (429):				
NONE			0	22
Total (Acct. 429):	0	0	0	
Interest on Debt to Municipality (430):				
Derived	0	0	0	23
Total (Acct. 430):	0	0	0	
Other Interest Expense (431):				
Derived	0	0	0	24
Total (Acct. 431):	0	0	0	
Interest Charged to Construction--Cr. (432):				
INTEREST ON WATER PROJECTS IN CIP AT YEAR END	11,663		11,663	25
Total (Acct. 432):	11,663	0	11,663	
TOTAL INTEREST CHARGES:	87,305	0	87,305	
NET INCOME:	901,752	177,664	1,079,416	
EARNED SURPLUS				
Unappropriated Earned Surplus (Beginning of Year) (216):				
Derived	4,996,761	710,169	5,706,930	26
Total (Acct. 216):	4,996,761	710,169	5,706,930	

DETAILS OF INCOME STATEMENT ACCOUNTS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
EARNED SURPLUS				
Balance Transferred from Income (433):				
Derived	901,752	177,664	1,079,416	27
Total (Acct. 433):	901,752	177,664	1,079,416	
Miscellaneous Credits to Surplus (434):				
NONE			0	28
Total (Acct. 434):	0	0	0	
Miscellaneous Debits to Surplus--Debit (435):				
PRIOR YEAR AUDIT ADJUSTMENTS AFTER PSC REPORT FILED	1,869		1,869	29
Total (Acct. 435)--Debit:	1,869	0	1,869	
Appropriations of Surplus--Debit (436):				
Detail appropriations to (from) account 215			0	30
Total (Acct. 436)--Debit:	0	0	0	
Appropriations of Income to Municipal Funds--Debit (439):				
NONE			0	31
Total (Acct. 439)--Debit:	0	0	0	
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	5,896,644	887,833	6,784,477	

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	750,747	8,103,201	0	0	8,853,948	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained	27	2			29	5
Other Increases or (Decreases)						
to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	750,720	8,103,199	0	0	8,853,919	

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	178,480	0	178,480	1
Electric operating expenses	345,538	0	345,538	2
Gas operating expenses	0	0	0	3
Heating operating expenses	0	0	0	4
Sewer operating expenses	0	0	0	5
Merchandising and jobbing	0	0	0	6
Other nonutility expenses	0	0	0	7
Water utility plant accounts	1,494	0	1,494	8
Electric utility plant accounts	0	0	0	9
Gas utility plant accounts	0	0	0	10
Heating utility plant accounts	0	0	0	11
Sewer utility plant accounts	0	0	0	12
Accum. prov. for depreciation of water plant	0	0	0	13
Accum. prov. for depreciation of electric plant	0	0	0	14
Accum. prov. for depreciation of gas plant	0	0	0	15
Accum. prov. for depreciation of heating plant	0	0	0	16
Accum. prov. for depreciation of sewer plant	0	0	0	17
Clearing accounts	0	0	0	18
All other accounts	0	0	0	19
Total Payroll	525,512	0	525,512	

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	4.0	1
Electric	7.0	2
Gas		3
Sewer		4

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101)	14,862,656	11,554,541	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	5,934,260	5,668,246	2
Net Utility Plant	8,928,396	5,886,295	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	2,455,893	1,754,591	5
Other Investments (124)	0	603	6
Sinking Funds (125)	240,491	397,267	7
Depreciation Fund (126)	0		8
Other Special Funds (128)	316,457		9
Total Other Property and Investments	3,012,841	2,152,461	
CURRENT AND ACCRUED ASSETS			
Cash (131)	460,416	520,609	10
Special Deposits (134)	0		11
Working Funds (135)			12
Temporary Cash Investments (136)			13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	840,127	865,627	15
Other Accounts Receivable (143)	98,678	105,968	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	239,661	128,359	18
Plant Materials and Operating Supplies (154)	280,058	232,356	19
Merchandise (155)	0	0	20
Other Materials and Supplies (156)	0	0	21
Stores Expense (163)	0	0	22
Prepayments (165)	0	1,837	23
Interest and Dividends Receivable (171)			24
Accrued Utility Revenues (173)			25
Miscellaneous Current and Accrued Assets (174)			26
Total Current and Accrued Assets	1,918,940	1,854,756	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	22,487	24,694	27
Extraordinary Property Losses (182)	0	0	28
Preliminary Survey and Investigation Charges (183)	0	0	29
Clearing Accounts (184)	0		30
Temporary Facilities (185)	0		31
Miscellaneous Deferred Debits (186)	0		32
Total Deferred Debits	22,487	24,694	
Total Assets and Other Debits	13,882,664	9,918,206	

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)	1,150,796	1,150,796	33
Appropriated Earned Surplus (215)			34
Unappropriated Earned Surplus (216)	6,784,477	5,706,930	35
Total Proprietary Capital	7,935,273	6,857,726	
LONG-TERM DEBT			
Bonds (221)	4,602,074	1,783,382	36
Advances from Municipality (223)	0	0	37
Other Long-Term Debt (224)	80,348	5,274	38
Total Long-Term Debt	4,682,422	1,788,656	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	39
Accounts Payable (232)	593,858	533,028	40
Payables to Municipality (233)	154,692	198,957	41
Customer Deposits (235)	160	160	42
Taxes Accrued (236)	219,484	204,252	43
Interest Accrued (237)	19,033	14,108	44
Tax Collections Payable (241)			45
Miscellaneous Current and Accrued Liabilities (242)	45,859	25,827	46
Total Current and Accrued Liabilities	1,033,086	976,332	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	47
Customer Advances for Construction (252)			48
Other Deferred Credits (253)	231,883	295,492	49
Total Deferred Credits	231,883	295,492	
OPERATING RESERVES			
Property Insurance Reserve (261)			50
Injuries and Damages Reserve (262)			51
Pensions and Benefits Reserve (263)			52
Miscellaneous Operating Reserves (265)			53
Total Operating Reserves	0	0	
Total Liabilities and Other Credits	13,882,664	9,918,206	

NET UTILITY PLANT

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

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
First of Year:					
Total Utility Plant - First of Year	4,799,059	0	0	6,755,482	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
Plant Accounts:					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	3,898,195	0	0	6,791,568	2
Utility Plant in Service - Contributed Plant (101.2)	721,388	0	0	288,931	3
Utility Plant Purchased or Sold (102)					4
Utility Plant Leased to Others (104)					5
Property Held for Future Use (105)					6
Completed Construction not Classified (106)					7
Construction Work in Progress (107)	3,162,574				8
Total Utility Plant	7,782,157	0	0	7,080,499	
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)	1,252,751	0	0	4,346,382	9
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	189,456	0	0	145,671	10
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					11
Accumulated Provision for Depreciation of Property Held for Future Use (113)					12
Accumulated Provision for Amortization of Utility Plant in Service (114)					13
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					14
Accumulated Provision for Amortization of Property Held for Future Use (116)					15
Total Accumulated Provision	1,442,207	0	0	4,492,053	
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	6,339,950	0	0	2,588,446	

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

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

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

Particulars (a)	Water (b)	Electric (c)	(d)	(e)	Total (f)	
Balance first of year (111.1)	1,250,288	4,064,910			5,315,198	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	111,335	292,096			403,431	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	4,861				4,861	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	116,196	292,096	0	0	408,292	16
Debits during year						17
Book cost of plant retired	113,733	10,624			124,357	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	113,733	10,624	0	0	124,357	25
Balance end of year (111.1)	1,252,751	4,346,382	0	0	5,599,133	26
Footnotes						27

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

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

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

Particulars (a)	Water (b)	Electric (c)	(d)	(e)	Total (f)	
Balance first of year (111.2)	218,322	134,726			353,048	1
Credits During Year						2
Accruals:						3
Charged Other Income Deductions (426)	11,974	10,945			22,919	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	11,974	10,945	0	0	22,919	16
Debits during year						17
Book cost of plant retired	40,840	0			40,840	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	40,840	0	0	0	40,840	25
Balance end of year (111.2)	189,456	145,671	0	0	335,127	26
Footnotes						27

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)
Electric Utility						
Fuel (151)					0	1
Fuel stock expenses (152)					0	2
Plant mat. & oper. sup. (154)			234,904		234,904	3
Total Electric Utility					234,904	0

Account	Total End of Year	Amount Prior Year
Electric utility total	234,904	190,917
Water utility (154)	45,154	41,439
Sewer utility (154)		0
Heating utility (154)		
Gas utility (154)		0
Merchandise (155)		0
Other materials & supplies (156)		0
Stores expense (163)		
Total Materials and Supplies	280,058	232,356

**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)				
1998 ELECTRIC BONDS	1,311	428	12,776	1
1998 WATER BONDS	896	428	9,711	2
Total			22,487	
Unamortized premium on debt (251)				
NONE				3
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	1,150,796	1
Changes during year (explain):		
NONE		2
Balance end of year	<u><u>1,150,796</u></u>	

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)	
1998 Water Bonds	09/01/1998	11/01/2019	4.94%	665,000	1
1998 Electric Bonds	09/01/1998	11/01/2019	4.94%	935,000	2
2008 CLEAR WATER FUND	04/23/2008	05/01/2027	1.42%	3,002,074	3
Total Bonds (Account 221):				4,602,074	

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)					
CAPITAL LEASE	02/25/2008	02/25/2011	3.99%	80,348	2
Total for Account 224				80,348	
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	204,252	1
Accruals:		
Charged water department expense	101,277	2
Charged electric department expense	160,275	3
Charged sewer department expense	2,137	4
Other (explain):		
NONE		5
Total Accruals and other credits	263,689	
Taxes paid during year:		
County, state and local taxes	204,252	6
Social Security taxes	34,536	7
PSC Remainder Assessment	7,681	8
Other (explain):		
Wisconsin Gross Receipts	1,988	9
Total payments and other debits	248,457	
Balance end of year	219,484	

INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
2007 WATER BONDS	0	1,311	1,311	0	1
1998 WATER BONDS	5,858	34,773	35,145	5,486	2
2008 CLEAR WATER FUND LOAN		11,663	5,830	5,833	3
1998 ELECTRIC BONDS	8,250	48,964	49,500	7,714	4
Subtotal	14,108	96,711	91,786	19,033	
Advances from Municipality (223)					
NONE	0			0	5
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
CAPITAL LEASE - ELECTRIC UT TRUCK	0	50	50	0	6
Subtotal	0	50	50	0	
Notes Payable (231)					
NONE	0			0	7
Subtotal	0	0	0	0	
Total	14,108	96,761	91,836	19,033	

DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
INVESTMENT IN BADGER POWER MARKETING	2,455,893	1
Total (Acct. 123):	2,455,893	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Sinking Funds (125):		
BOND SINKING FUNDS	240,491	3
Total (Acct. 125):	240,491	
Depreciation Fund (126):		
NONE		4
Total (Acct. 126):	0	
Other Special Funds (128):		
BOND RESERVE	316,457	5
Total (Acct. 128):	316,457	
Special Deposits (134):		
NONE		6
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE		7
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	76,385	8
Electric	763,742	9
Sewer (Regulated)		10
Other (specify):		
NONE		11
Total (Acct. 142):	840,127	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	68,979	12
Merchandising, jobbing and contract work		13
Other (specify):		
MISCELLENEOUS SERVICE AND POLE RENTAL BILLINGS	29,699	14
Total (Acct. 143):	98,678	
Receivables from Municipality (145):		
UTILITY REIMBURSEMENT RECEIVED BY CITY	80,348	15
METER ALLOCATION COSTS DUE FROM SEWER UTILITY	64,111	16
AMOUNT DUE CITY FROM TAX ROLL	95,202	17
Total (Acct. 145):	239,661	

DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

Particulars (a)	Balance End of Year (b)	
Prepayments (165):		
NONE		18
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		19
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
NONE		20
Total (Acct. 183):	0	
Clearing Accounts (184):		
NONE		21
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE		22
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
NONE		23
Total (Acct. 186):	0	
Payables to Municipality (233):		
AMOUNT DUE SEWER UTILITY FOR BILLINGS	151,835	24
OPERATING EXPENSES DUE CITY	2,857	25
Total (Acct. 233):	154,692	
Other Deferred Credits (253):		
Regulatory Liability	196,184	26
LOW INCOME AND ENERGY ASSISTANCE FUNDS	35,699	27
Total (Acct. 253):	231,883	

DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

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

Done

RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service (101.1)	3,856,291	6,629,331	0	0	10,485,622	1
Materials and Supplies	43,296	212,910	0	0	256,206	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (111.1)	1,251,519	4,205,646	0	0	5,457,165	4
Customer Advances for Construction					0	5
Regulatory Liability	132,099	70,624	0	0	202,723	6
NONE					0	7
Average Net Rate Base	2,515,969	2,565,971	0	0	5,081,940	
 Net Operating Income	 137,554	 122,666	 0	 0	 260,220	 8
Net Operating Income as a percent of						
Average Net Rate Base	5.47%	4.78%	N/A	N/A	5.12%	

**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	136,360	72,903	0	0	209,263	1
Add credits during year:						
NONE					0	2
Deduct charges:						
Miscellaneous Amortization (425)	8,522	4,557	0	0	13,079	3
Other (specify):						
NONE					0	4
Balance End of Year	127,838	68,346	0	0	196,184	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	701,883	539,038	1
Total Sales of Water	701,883	539,038	
Other Operating Revenues			
Forfeited Discounts (470)	2,547	2,278	2
Rents from Water Property (472)	37,786	37,085	3
Interdepartmental Rents (473)	0	0	4
Other Water Revenues (474)	8,531	6,969	5
Total Other Operating Revenues	48,864	46,332	
Total Operating Revenues	750,747	585,370	
Operation and Maintenance Expenses			
Source of Supply Expenses (600-605)	973	0	6
Pumping Expenses (620-625)	69,214	55,139	7
Water Treatment Expenses (630-635)	9,817	16,195	8
Transmission and Distribution Expenses (640-655)	94,414	83,466	9
Customer Accounts Expenses (901-906)	42,098	40,573	10
Sales Expenses (910)	0	0	11
Administrative and General Expenses (920-935)	184,065	156,345	12
Total Operation and Maintenance Expenses	400,581	351,718	
Other Operating Expenses			
Depreciation Expense (403)	111,335	108,086	13
Amortization Expense (404-407)		0	14
Taxes (408)	101,277	92,173	15
Total Other Operating Expenses	212,612	200,259	
Total Operating Expenses	613,193	551,977	
NET OPERATING INCOME	137,554	33,393	

WATER OPERATING REVENUES - SALES OF WATER

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

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential (460.1)				1
Commercial (460.2)				2
Industrial (460.3)				3
Public Authority (460.4)				4
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential (461.1)	1,719	79,897	332,822	5
Commercial (461.2)	225	38,990	108,994	6
Industrial (461.3)	18	13,357	28,030	7
Public Authority (461.4)	23	12,545	7,942	* 8
Total Metered Sales to General Customers (461)	1,985	144,789	477,788	
Private Fire Protection Service (462)	22		18,737	9
Public Fire Protection Service (463)	2,189		205,358	10
Other Water Sales (465)				11
Sales for Resale (466)		0	0	12
Interdepartmental Sales (467)				13
Total Sales of Water	4,196	144,789	701,883	

WATER OPERATING REVENUES - SALES OF WATER

Water Operating Revenues - Sales of Water (Page W-02)

General footnotes

The utility switched billing systems during the year and is reviewing customer classifications in public authority during 2009.

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)	205,358	3
NONE		4
Total Public Fire Protection Service (463)	205,358	
Forfeited Discounts (470):		
NONE		5
Customer late payment charges	2,547	6
Other (specify):		
Total Forfeited Discounts (470)	2,547	
Rents from Water Property (472):		
TOWER RENT	37,786	7
Total Rents from Water Property (472)	37,786	
Interdepartmental Rents (473):		
NONE		8
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
MISCELLANEOUS	2,051	9
MISCELLANEOUS SERVICE REVENUES	922	10
Return on net investment in meters charged to sewer department	5,558	11
Other (specify):		
Total Other Water Revenues (474)	8,531	

OTHER OPERATING REVENUES (WATER)

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

Please explain amounts in Account 474 in excess of \$5,000, including like items grouped. Please provide, for example, a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

Done

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
SOURCE OF SUPPLY EXPENSES			
Operation Labor (600)		0	1
Purchased Water (601)		0	2
Operation Supplies and Expenses (602)	796	0	3
Maintenance of Water Source Plant (605)	177	0	4
Total Source of Supply Expenses	973	0	
PUMPING EXPENSES			
Operation Labor (620)	26,187	25,827	5
Fuel for Power Production (621)	0	0	6
Fuel or Power Purchased for Pumping (622)	32,287	17,695	7
Operation Supplies and Expenses (623)	4,163	1,443	8
Maintenance of Pumping Plant (625)	6,577	10,174	9
Total Pumping Expenses	69,214	55,139	
WATER TREATMENT EXPENSES			
Operation Labor (630)	256	0	10
Chemicals (631)	9,561	16,195	11
Operation Supplies and Expenses (632)		0	12
Maintenance of Water Treatment Plant (635)		0	13
Total Water Treatment Expenses	9,817	16,195	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Labor (640)	2,111	3,251	14
Operation Supplies and Expenses (641)	1,716	0	15
Maintenance of Distribution Reservoirs and Standpipes (650)	1,073	1,939	16
Maintenance of Mains (651)	22,784	22,799	17
Maintenance of Services (652)	45,093	41,404	18
Maintenance of Meters (653)	4,223	7,245	19
Maintenance of Hydrants (654)	17,414	6,828	20
Maintenance of Other Plant (655)		0	21
Total Transmission and Distribution Expenses	94,414	83,466	
CUSTOMER ACCOUNTS EXPENSES			
Meter Reading Labor (901)	9,184	8,593	22
Accounting and Collecting Labor (902)	27,100	26,926	23
Supplies and Expenses (903)	5,787	4,785	24
Uncollectible Accounts (904)	27	269	25

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
CUSTOMER ACCOUNTS EXPENSES			
Customer Service and Information Expenses (906)			26
Total Customer Accounts Expenses	42,098	40,573	
SALES EXPENSES			
Sales Expenses (910)		0	27
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	46,257	35,250	28
Office Supplies and Expenses (921)	8,910	13,341	29
Administrative Expenses Transferred--Credit (922)		0	30
Outside Services Employed (923)	25,607	28,708	31
Property Insurance (924)	1,850	1,923	32
Injuries and Damages (925)	42,182	33,238	33
Employee Pensions and Benefits (926)	20,195	17,650	34
Regulatory Commission Expenses (928)	4,609	1,795	35
Miscellaneous General Expenses (930)	19,756	18,526	36
Transportation Expenses (933)	9,658	5,709	37
Maintenance of General Plant (935)	5,041	205	38
Total Administrative and General Expenses	184,065	156,345	
Total Operation and Maintenance Expenses	400,581	351,718	

WATER OPERATION & MAINTENANCE EXPENSES

Water Operation & Maintenance Expenses (Page W-05)

For values that represent an increase or a decrease when compared to the previous year of greater than 25%, but not less \$5,000, please explain.

Chemicals (631) - Balance fluctuates based on purchases; 2007 higher than 2006 and 2008 is comparable to 2006.

Maintenance of Hydrants (654) - Additional payroll allocations for maintenance activities.

Administrative and General Salaries (920) - Additional oversight by City administrator and allocation of time from City employee in charge of water utility operations.

Injuries and Damages (925) - Additional workers compensation and health insurance costs.

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		89,792	81,566	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		2,137	1,764	2
Net property tax equivalent		87,655	79,802	
Social Security		13,015	11,616	3
PSC Remainder Assessment		607	755	4
Other (specify): NONE			0	5
Total tax expense		101,277	92,173	

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			Waupaca				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.212262				3
County tax rate	mills		6.630127				4
Local tax rate	mills		10.828858				5
School tax rate	mills		2.103806				6
Voc. school tax rate	mills		0.273996				7
Other tax rate - Local	mills		10.267125				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		30.316174				10
Less: state credit	mills		1.943869				11
Net tax rate	mills		28.372305				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		10.828858				14
Combined School Tax Rate	mills		2.377802				15
Other Tax Rate - Local	mills		10.267125				16
Total Local & School Tax	mills		23.473785				17
Total Tax Rate	mills		30.316174				18
Ratio of Local and School Tax to Total	dec.		0.774299				19
Total tax net of state credit	mills		28.372305				20
Net Local and School Tax Rate	mills		21.968649				21
Utility Plant, Jan. 1	\$	4,799,059	4,799,059				22
Materials & Supplies	\$	41,439	41,439				23
Subtotal	\$	4,840,498	4,840,498				24
Less: Plant Outside Limits	\$	57,195	57,195				25
Taxable Assets	\$	4,783,303	4,783,303				26
Assessment Ratio	dec.		0.854486				27
Assessed Value	\$	4,087,265	4,087,265				28
Net Local & School Rate	mills		21.968649				29
Tax Equiv. Computed for Current Year	\$	89,792	89,792				30
Tax Equivalent per 1994 PSC Report	\$	73,151					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	89,792					34
Footnotes							35

PROPERTY TAX EQUIVALENT (WATER)

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

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

Other Taxes - Local represents taxes for Pigeon Lake Special District.

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT						
Organization (301)	0				0	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
Total Intangible Plant	0	0	0	0	0	
SOURCE OF SUPPLY PLANT						
Land and Land Rights (310)	68,221				68,221	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)	190,071				190,071	8
Supply Mains (316)	0				0	9
Other Water Source Plant (317)	0				0	10
Total Source of Supply Plant	258,292	0	0	0	258,292	
PUMPING PLANT						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	162,145				162,145	12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	176,203				176,203	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	15,379				15,379	16
Total Pumping Plant	353,727	0	0	0	353,727	
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)	15,746				15,746	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
Total Water Treatment Plant	15,746	0	0	0	15,746	
TRANSMISSION AND DISTRIBUTION PLANT						
Land and Land Rights (340)	6,890				6,890	22
Structures and Improvements (341)	32,469				32,469	23
Distribution Reservoirs and Standpipes (342)	579,906				579,906	24
Transmission and Distribution Mains (343)	1,411,218	72,420	83,143		1,400,495	25
Services (345)	292,126	30,427	9,362		313,191	26
Meters (346)	227,608	16,935	13,090		231,453	27
Hydrants (348)	191,299	64,825	8,138		247,986	28

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT						
Other Transmission and Distribution Plant (349)	21,184				21,184	29
Total Transmission and Distribution Plant	2,762,700	184,607	113,733	0	2,833,574	
GENERAL PLANT						
Land and Land Rights (389)	2,315				2,315	30
Structures and Improvements (390)	147,764				147,764	31
Office Furniture and Equipment (391)	46,504	893			47,397	32
Computer Equipment (391.1)	47,663	12,040			59,703	33
Transportation Equipment (392)	44,645				44,645	34
Stores Equipment (393)	0				0	35
Tools, Shop and Garage Equipment (394)	33,702				33,702	36
Laboratory Equipment (395)	0				0	37
Power Operated Equipment (396)	79,179				79,179	38
Communication Equipment (397)	22,151				22,151	39
SCADA Equipment (397.1)	0				0	40
Miscellaneous Equipment (398)	0				0	41
Total General Plant	423,923	12,933	0	0	436,856	
Total utility plant in service directly assignable	3,814,388	197,540	113,733	0	3,898,195	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	3,814,388	197,540	113,733	0	3,898,195	

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT						
Organization (301)	0				0	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
Total Intangible Plant	0	0	0	0	0	
SOURCE OF SUPPLY PLANT						
Land and Land Rights (310)	0				0	4
Structures and Improvements (311)	0				0	5
Collecting and Impounding Reservoirs (312)	0				0	6
Lake, River and Other Intakes (313)	0				0	7
Wells and Springs (314)	0				0	8
Supply Mains (316)	0				0	9
Other Water Source Plant (317)	0				0	10
Total Source of Supply Plant	0	0	0	0	0	
PUMPING PLANT						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	0				0	12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	0				0	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	0				0	16
Total Pumping Plant	0	0	0	0	0	
WATER TREATMENT PLANT						
Land and Land Rights (330)	0				0	17
Structures and Improvements (331)	0				0	18
Sand or Other Media Filtration Equipment (332)	0				0	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
Total Water Treatment Plant	0	0	0	0	0	
TRANSMISSION AND DISTRIBUTION PLANT						
Land and Land Rights (340)	0				0	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	0				0	24
Transmission and Distribution Mains (343)	584,566		34,440		550,126	25
Services (345)	110,382		3,538		106,844	26
Meters (346)	0				0	27

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT						
Hydrants (348)	67,280		2,862		64,418	28
Other Transmission and Distribution Plant (349)	0				0	29
Total Transmission and Distribution Plant	762,228	0	40,840	0	721,388	
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	762,228	0	40,840	0	721,388	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	762,228	0	40,840	0	721,388	

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.

Sources of Water Supply					
Month (a)	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)	Total Gallons All Methods (000's) (e)	
January			13,224	13,224	1
February			15,889	15,889	2
March			14,654	14,654	3
April			20,240	20,240	4
May			13,769	13,769	5
June			14,608	14,608	6
July			16,122	16,122	7
August			16,411	16,411	8
September			14,185	14,185	9
October			12,998	12,998	10
November			13,267	13,267	11
December			14,332	14,332	12
Total annual pumpage	0	0	179,699	179,699	

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):	179,699	1
Less: Gallons (000's) used in the treatment process:		2
Subtotal: Gallons (000's) entering distribution system:	179,699	3
Less: Gallons (000's) sold:	144,789	4
Gallons (000's) entering distribution system but not sold:	34,910	5
Estimated Water Usage:		6
Gallons (000's) used to flush mains:	23,460	7
Gallons (000's) used for fire protection:	1,000	8
Gallons (000's) used to prevent freezing of distribution system:	250	9
Gallons (000's) used for other system uses:	200	10
Subtotal Estimated Usage:	24,910	11
Estimated Water Losses:		12
Gallons (000's) lost due to main leaks or breaks:	6,000	13
Gallons (000's) lost due to service leaks or breaks:	3,000	14
Gallons (000's) lost due to hydrant leaks, tank overflows and pressure reducing valves:	1,000	15
Gallons (000's) for unauthorized usage such as vandalism and theft:		16
Gallons (000's) not accounted for:	0	17
Subtotal of Estimated Losses:	10,000	18
Percentage of water entering distribution system sold:	81%	19
Percentage of unaccounted for water:	0%	20
If more than 25%, indicate causes:		21

If more than 25%, state what action has been taken to reduce water loss:

OTHER STATISTICS

Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)	1,697	22
Date of maximum: 04/23/2008		23
Cause of maximum: Cemetery drain line left open for 7 days.		24
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)	220	25
Date of minimum: 10/04/2008		26
Total KWH used by the utility (include pumping, treatment facilities and other utility operations):	758,924	27
If water is purchased:		28
Vendor Name:		29
Point of Delivery:		30
What percentage of purchased water is surface water?		31
Number of main breaks repaired this year:	3	32
Number of service breaks repaired this year:	6	33
Population served (estimate the number of individuals served):		34
Inside municipality?	4,725	35
Outside municipality?	30	36

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
128 PERSHING STREET	Well 7	63	16	21,731	Yes	1
225 PINE STREET	Well 6	184	12	118,076	Yes	2
55 WAUPACA STREET	Well 4	48	26	93,473	No	3
70 W 1ST STREET	Well 1	86	12	37,372	Yes	4
75 W 1ST STREET	Well 2	134	12	108,024	No	5
95 WEST 1ST STREET	Well 3	142	12	70,158	Yes	6

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 1	WELL 2	WELL 3	1
Location	70 W 1ST STREET	75 W 1ST STREET	95 WEST 1ST STREET	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	AMERICAN TURBINE 10-L-20	GOULDS 12RJHO	GOULDS 8DHH-0 SEMI OPEN	5
Year Installed	1997	1997	1997	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	250	1,200	500	8
Pump Motor or Standby Engine Mfr	U S MOTOR	U S MOTOR	U S MOTOR	9
Year Installed	1997	1997	1925	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	25	100	50	12
Footnotes				13
				14

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	WELL 4	WELL 6	WELL 7	15
Location	55 WAUPACA STREET	225 PINE STREET	128 PERSHING STREET	16
Purpose	P	P	P	17
Destination	D	D	D	18
Pump Manufacturer	SIMMONS SL95	SIMMONS SL9 SEMI OPEN	FAIRBANKS MORSE	19
Year Installed	1997	1997	1997	20
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	21
Actual Capacity (gpm)	400	450	265	22
Pump Motor or Standby Engine Mfr	U S MOTOR	U S MOTOR	U S MOTOR	23
Year Installed	2004	2005	1925	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	30	40	30	26
Footnotes				27
				28

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	CTY HYW I TOWER	HARRIET STREET TOWER	RESERVOIR	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	R	3
Year constructed	1997	1937	2008	4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	CONCRETE	5
Elevation difference in feet (See Headnote 3.)	157	110	30	6
Total capacity in gallons (actual)	400,000	250,000	400,000	7
				8
WATER TREATMENT PLANT				9
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID	LIQUID	10
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	BOOSTER STATION	11
Filters, type (gravity, pressure, other, none)	NONE	NONE	GRAVITY	12
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0000	0.0000	11.5000	13
Is a corrosion control chemical used (yes, no)?	Y	Y	Y	14
Is water fluoridated (yes, no)?	N	N	N	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	3.000	122				122	1
M	D	4.000	7,656				7,656	2
P	D	4.000	358				358	3
M	D	6.000	103,311		1,670		101,641	4
P	D	6.000	5,038				5,038	5
M	D	8.000	19,269				19,269	6
P	D	8.000	5,159	4,670			9,829	7
M	D	10.000	12,494				12,494	8
P	D	10.000	7,067	1,000			8,067	9
M	D	12.000	1,991				1,991	10
P	D	12.000	1,874				1,874	11
A	T	14.000	13,487				13,487	12
M	T	14.000	12,675		1,300		11,375	13
P	D	14.000	1,964	555			2,519	14
P	D	16.000	0	1,300			1,300	15
Total Within Municipality			192,465	7,525	2,970	0	197,020	
Total Utility			192,465	7,525	2,970	0	197,020	

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.

Financed by utility operations.

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)	
P	0.625	545				545		1
M	0.750	1,306				1,306	234	2
P	0.750	34				34	34	3
L	1.000	1				1		4
M	1.000	169		43		126	45	5
P	1.000	133				133	22	6
M	1.250	18				18		7
L	1.250	2				2		8
M	1.500	16				16	1	9
P	1.500	6	41			47	2	10
P	2.000	30				30	26	11
M	2.000	49				49	1	12
M	3.000	2				2		13
M	4.000	32				32	1	14
M	6.000	8				8		15
P	8.000	2				2		16
Total Utility		2,353	41	43	0	2,351	366	

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	1,998	161	137		2,022	108	1
0.750	51				51	0	2
1.000	67	3	2		68	0	3
1.250	0				0	0	4
1.500	37	5			42	6	5
2.000	13	6	2		17	1	6
3.000	11	3			14	1	7
4.000	5		2		3	1	8
6.000	5	4	3		6	0	9
Total:	2,187	182	146	0	2,223	117	

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	1,683	153	8	4	1	173	2,022	1
0.750	18	17	2	1	0	13	51	2
1.000	0	38	7	7	1	15	68	3
1.250	0	0	0	0	0	0	0	4
1.500	0	28	4	5	1	4	42	5
2.000	0	8	3	2	0	4	17	6
3.000	0	9	1	2	0	2	14	7
4.000	0	0	1	2	0	0	3	8
6.000	0	0	0	0	6	0	6	9
Total:	1,701	253	26	23	9	211	2,223	

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

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	273	16	11		278	2
Total Fire Hydrants	273	16	11	0	278	
Flushing Hydrants						
	14	3			17	3
Total Flushing Hydrants	14	3	0	0	17	

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:	278
Number of distribution system valves end of year:	849
Number of distribution valves operated during year:	510

ELECTRIC OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Electricity			
Sales of Electricity (440-448)	8,045,183	7,928,905	1
Total Sales of Electricity	8,045,183	7,928,905	
Other Operating Revenues			
Forfeited Discounts (450)	14,149	20,203	2
Miscellaneous Service Revenues (451)	0	0	3
Sales of Water and Water Power (453)	0	0	4
Rent from Electric Property (454)	24,860	24,670	5
Interdepartmental Rents (455)	0	0	6
Other Electric Revenues (456)	19,009	6,350	7
Amortization of Construction Grants (457)	0	0	8
Total Other Operating Revenues	58,018	51,223	
Total Operating Revenues	8,103,201	7,980,128	
Operation and Maintenance Expenses			
Power Production Expenses (500-546)	6,936,620	6,681,896	9
Transmission Expenses (550-553)	0	0	10
Distribution Expenses (560-576)	246,851	232,789	11
Customer Accounts Expenses (901-904)	58,589	64,913	12
Customer Service and Information Expenses (906)	0	0	13
Sales Expenses (910)	0	0	14
Administrative and General Expenses (920-935)	286,104	259,495	15
Total Operation and Maintenance Expenses	7,528,164	7,239,093	
Other Expenses			
Depreciation Expense (403)	292,096	272,308	16
Amortization Expense (404-407)	0	0	17
Taxes (408)	160,275	159,052	18
Total Other Expenses	452,371	431,360	
Total Operating Expenses	7,980,535	7,670,453	
NET OPERATING INCOME	122,666	309,675	

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	14,149	1
Other (specify):		
NONE		2
Total Forfeited Discounts (450)	14,149	
Miscellaneous Service Revenues (451):		
NONE		3
Total Miscellaneous Service Revenues (451)	0	
Sales of Water and Water Power (453):		
NONE		4
Total Sales of Water and Water Power (453)	0	
Rent from Electric Property (454):		
POLE RENTAL	24,860	5
Total Rent from Electric Property (454)	24,860	
Interdepartmental Rents (455):		
NONE		6
Total Interdepartmental Rents (455)	0	
Other Electric Revenues (456):		
TRENCHING, RECONNECTION FEES AND OTHER REVENUES	19,009	7
Total Other Electric Revenues (456)	19,009	
Amortization of Construction Grants (457):		
NONE		8
Total Amortization of Construction Grants (457)	0	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
POWER PRODUCTION EXPENSES			
STEAM POWER GENERATION EXPENSES			
Operation Supervision and Labor (500)	0		1
Fuel (501)	0		2
Operation Supplies and Expenses (502)	0		3
Steam from Other Sources (503)	0		4
Steam Transferred -- Credit (504)	0		5
Maintenance of Steam Production Plant (506)	0		6
Total Steam Power Generation Expenses	0	0	
HYDRAULIC POWER GENERATION EXPENSES			
Operation Supervision and Labor (530)	0		7
Water for Power (531)	0		8
Operation Supplies and Expenses (532)	0		9
Maintenance of Hydraulic Production Plant (535)	0		10
Total Hydraulic Power Generation Expenses	0	0	
OTHER POWER GENERATION EXPENSES			
Operation Supervision and Labor (538)	0		11
Fuel (539)	0		12
Operation Supplies and Expenses (540)	0		13
Maintenance of Other Power Production Plant (543)	0		14
Total Other Power Generation Expenses	0	0	
OTHER POWER SUPPLY EXPENSES			
Purchased Power (545)	6,936,620	6,681,896	15
Other Expenses (546)	0		16
Total Other Power Supply Expenses	6,936,620	6,681,896	
Total Power Production Expenses	6,936,620	6,681,896	
TRANSMISSION EXPENSES			
Operation Supervision and Labor (550)	0		17
Operation Supplies and Expenses (551)	0		18
Maintenance of Transmission Plant (553)	0		19
Total Transmission Expenses	0	0	
DISTRIBUTION EXPENSES			
Operation Supervision Expenses (560)	0		20
Line and Station Labor (561)	15,740	15,696	21
Line and Station Supplies and Expenses (562)	8,017	11,084	22
Street Lighting and Signal System Expenses (565)	15,924	23,412	23
Meter Expenses (566)	15,205	12,136	24

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
DISTRIBUTION EXPENSES			
Customer Installations Expenses (567)	3,529	4,382	25
Miscellaneous Distribution Expenses (569)	9,489	5,964	26
Maintenance of Structures and Equipment (571)	13,221	6,661	27
Maintenance of Lines (572)	140,146	130,556	28
Maintenance of Line Transformers (573)	16,180	18,557	29
Maintenance of Street Lighting and Signal Systems (574)	6	0	30
Maintenance of Meters (575)	9,394	4,341	31
Maintenance of Miscellaneous Distribution Plant (576)		0	32
Total Distribution Expenses	246,851	232,789	
CUSTOMER ACCOUNTS EXPENSES			
Meter Reading Labor (901)	15,747	17,625	33
Accounting and Collecting Labor (902)	33,414	38,189	34
Supplies and Expenses (903)	9,426	7,846	35
Uncollectible Accounts (904)	2	1,253	36
Customer Service and Information Expenses (906)			37
Total Customer Accounts Expenses	58,589	64,913	
SALES EXPENSES			
Sales Expenses (910)		0	38
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	42,901	33,002	39
Office Supplies and Expenses (921)	14,684	19,161	40
Administrative Expenses Transferred -- Credit (922)	0	0	41
Outside Services Employed (923)	56,552	45,859	42
Property Insurance (924)	2,774	3,003	43
Injuries and Damages (925)	67,842	70,966	44
Employee Pensions and Benefits (926)	35,938	39,918	45
Regulatory Commission Expenses (928)	0	0	46
Miscellaneous General Expenses (930)	39,465	35,383	47
Transportation Expenses (933)	13,562	11,757	48
Maintenance of General Plant (935)	12,386	446	49
Total Administrative and General Expenses	286,104	259,495	
Total Operation and Maintenance Expenses	7,528,164	7,239,093	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Electric Operation & Maintenance Expenses (Page E-03)

For values that represent an increase or a decrease when compared to the previous year of greater than 25%, but not less \$5,000, please explain.

Street Lighting and Signal System Expenses (565) - 2007 was higher than normal; 2008 is closer to three year average.

Maintenance of Structures and Equipment (571) - Increased payroll costs and supplies

Maintenance of Meters (575) - Increased labor allocated to meter testing in 2008.

Administrative and General Salaries (920) - Additional oversight by City administrator and allocation of time from City employee in charge of electric utility operations.

Maintenance of General Plant (935) - Increased payroll costs and supplies for maintenance of utility office.

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		129,692	122,686	1
Social Security		21,521	25,719	2
Wisconsin Gross Receipts Tax		1,988	1,837	3
PSC Remainder Assessment		7,074	8,810	4
Other (specify): NONE		0	0	5
Total tax expense		160,275	159,052	

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			Waupaca				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.212262				3
County tax rate	mills		6.630127				4
Local tax rate	mills		10.828858				5
School tax rate	mills		2.103806				6
Voc. school tax rate	mills		0.273996				7
Other tax rate - Local	mills		10.267125				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		30.316174				10
Less: state credit	mills		1.943869				11
Net tax rate	mills		28.372305				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		10.828858				14
Combined School Tax Rate	mills		2.377802				15
Other Tax Rate - Local	mills		10.267125				16
Total Local & School Tax	mills		23.473785				17
Total Tax Rate	mills		30.316174				18
Ratio of Local and School Tax to Total	dec.		0.774299				19
Total tax net of state credit	mills		28.372305				20
Net Local and School Tax Rate	mills		21.968649				21
Utility Plant, Jan. 1	\$	6,755,482	6,755,482				22
Materials & Supplies	\$	190,917	190,917				23
Subtotal	\$	6,946,399	6,946,399				24
Less: Plant Outside Limits	\$	37,560	37,560				25
Taxable Assets	\$	6,908,839	6,908,839				26
Assessment Ratio	dec.		0.854486				27
Assessed Value	\$	5,903,506	5,903,506				28
Net Local & School Rate	mills		21.968649				29
Tax Equiv. Computed for Current Year	\$	129,692	129,692				30
Tax Equivalent per 1994 PSC Report	\$	87,272					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32 33
Tax equiv. for current year (see note 5)	\$	129,692					34
Footnotes							35

PROPERTY TAX EQUIVALENT (ELECTRIC)

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

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

Other Taxes - Local represents taxes for Pigeon Lake Special District.

ELECTRIC UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

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

ELECTRIC UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION PLANT						
Poles and Fixtures (355)	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)	1,706				1,706	34
Structures and Improvements (361)	0				0	35
Station Equipment (362)	2,286,463				2,286,463	36
Storage Battery Equipment (363)	0				0	37
Poles, Towers and Fixtures (364)	938,043	1,883	751		939,175	38
Overhead Conductors and Devices (365)	720,213	11,630			731,843	39
Underground Conduit (366)	0				0	40
Underground Conductors and Devices (367)	318,452	59,986	184		378,254	41
Line Transformers (368)	676,603	104,482	869		780,216	42
Services (369)	283,001	995			283,996	43
Meters (370)	182,595	24,130	8,820		197,905	44
Installations on Customers' Premises (371)	0				0	45
Leased Property on Customers' Premises (372)	0				0	46
Street Lighting and Signal Systems (373)	168,633				168,633	47
Total Distribution Plant	5,575,709	203,106	10,624	0	5,768,191	
GENERAL PLANT						
Land and Land Rights (389)	0				0	48
Structures and Improvements (390)	199,732				199,732	49
Office Furniture and Equipment (391)	46,128	1,287			47,415	50
Computer Equipment (391.1)	71,351	17,760			89,111	51
Transportation Equipment (392)	440,968	108,769			549,737	52
Stores Equipment (393)	1,586				1,586	53
Tools, Shop and Garage Equipment (394)	66,684	1,068			67,752	54
Laboratory Equipment (395)	21,122				21,122	55
Power Operated Equipment (396)	27,215	2,074			29,289	56
Communication Equipment (397)	16,599	1,034			17,633	57
SCADA Equipment (397.1)	0				0	58
Miscellaneous Equipment (398)	0				0	59

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
GENERAL PLANT						
Other Tangible Property (399)	0				0	60
Total General Plant	891,385	131,992	0	0	1,023,377	
Total utility plant in service directly assignable	6,467,094	335,098	10,624	0	6,791,568	
Common Utility Plant Allocated to Electric Department (300)	0				0	61
Total utility plant in service	6,467,094	335,098	10,624	0	6,791,568	

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 \$50,000, please explain.

Line Transformers (368) - Purchase of line transformers for system and inventory.

Underground Conductors (367) - Utility work orders for installation of conductors.

Transportation Equipment (392) - Purchase of truck on capital lease.

ELECTRIC UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

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

ELECTRIC UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION PLANT						
Towers and Fixtures (354)	0				0	28
Poles and Fixtures (355)	0				0	29
Overhead Conductors and Devices (356)	0				0	30
Underground Conduit (357)	0				0	31
Underground Conductors and Devices (358)	0				0	32
Roads and Trails (359)	0				0	33
Total Transmission Plant	0	0	0	0	0	
DISTRIBUTION PLANT						
Land and Land Rights (360)	0				0	34
Structures and Improvements (361)	0				0	35
Station Equipment (362)	0				0	36
Storage Battery Equipment (363)	0				0	37
Poles, Towers and Fixtures (364)	80,948				80,948	38
Overhead Conductors and Devices (365)	65,451				65,451	39
Underground Conduit (366)	0				0	40
Underground Conductors and Devices (367)	51,095	543			51,638	41
Line Transformers (368)	0				0	42
Services (369)	90,894				90,894	43
Meters (370)	0				0	44
Installations on Customers' Premises (371)	0				0	45
Leased Property on Customers' Premises (372)	0				0	46
Street Lighting and Signal Systems (373)	0				0	47
Total Distribution Plant	288,388	543	0	0	288,931	
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 \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
GENERAL PLANT						
Other Tangible Property (399)	0				0	60
Total General Plant	0	0	0	0	0	
Total utility plant in service directly assignable	288,388	543	0	0	288,931	
Common Utility Plant Allocated to Electric Department (300)	0				0	61
Total utility plant in service	288,388	543	0	0	288,931	

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)	34	0			34	1
7.2/12.5 kV (12kV)	0	0			0	2
14.4/24.9 kV (25kV)	0				0	3
Other:						
NONE	0				0	4
Underground Lines						
2.4/4.16 kV (4kV)	0	6			6	5
7.2/12.5 kV (12kV)	0				0	6
14.4/24.9 kV (25kV)	0				0	7
Other:						
NONE	0				0	8
Primary Distribution System Voltage(s) -- Rural						
Pole Lines						
2.4/4.16 kV (4kV)	24				24	9
7.2/12.5 kV (12kV)	0				0	10
14.4/24.9 kV (25kV)	0				0	11
Other:						
NONE	0				0	12
Underground Lines						
2.4/4.16 kV (4kV)	0				0	13
7.2/12.5 kV (12kV)	0				0	14
14.4/24.9 kV (25kV)	0				0	15
Other:						
NONE	0				0	16
Transmission System						
Pole Lines						
34.5 kV	6				6	17
69 kV	0				0	18
115 kV	0				0	19
138 kV	0				0	20
Other:						
NONE	0				0	21
Underground Lines						
34.5 kV	0				0	22
69 kV	0				0	23
115 kV	0				0	24
138 kV	0				0	25
Other:						
NONE	0				0	26

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	17,149	Tuesday	01/15/2008	09:00	8,492	1
February	02	17,115	Tuesday	02/12/2008	10:00	8,260	2
March	03	16,884	Friday	03/28/2008	11:00	8,222	3
April	04	16,730	Wednesday	04/23/2008	09:00	8,013	4
May	05	16,262	Tuesday	05/06/2008	15:00	7,375	5
June	06	17,532	Thursday	06/26/2008	14:00	7,606	6
July	07	18,455	Wednesday	07/16/2008	12:00	8,335	7
August	08	17,900	Monday	08/04/2008	16:00	8,344	8
September	09	17,119	Tuesday	09/23/2008	14:00	7,986	9
October	10	16,363	Monday	10/13/2008	11:00	8,123	10
November	11	15,935	Monday	11/03/2008	10:00	7,220	11
December	12	16,636	Tuesday	12/16/2008	11:00	7,696	12
Total		204,080				95,672	

System Name Clintonville Utility

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

Type of Reading	Supplier
60 minutes integrated	BADGER POWER MARKETING AUTHORITY OF WI

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	95,671	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	95,671	15
Disposition of Energy		
Sales to Ultimate Consumers (including interdepartmental sales)	92,532	18
Sales For Resale		19
Energy Used by the Company (excluding station use):		
Electric Utility	72	21
Common (office, shops, garages, etc. serving 2 or more util. depts.)		22
Total Used by Company	72	23
Total Sold and Used	92,604	24
Energy Losses:		
Transmission Losses (if applicable)		26
Distribution Losses	3,067	27
Total Energy Losses	3,067	28
Loss Percentage (% Total Energy Losses of Total Source of Energy)	3.2058%	29
Total Disposition of Energy	95,671	30

SALES OF ELECTRICITY BY RATE SCHEDULE

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

Type of Sales/Rate Class Title (a)	Rate Schedule (b)	Avg. No. of Customers (c)	kWh (000 Omitted) (d)	(e)	(f)
Residential Sales					
RESIDENTIAL	RG-1	2,486	17,603		1
RESIDENTIAL - OPTIONAL TIME OF DAY	RG-2	3	13		2
Total Sales for Residential Sales		2,489	17,616		
Commercial & Industrial					
SMALL POWER	CP-1	16	6,393		3
LARGE POWER TIME OF DAY	CP-2	10	17,540		4
LARGE POWER TIME OF DAY W/COINCIDENT DEMAND	CP-4	1	33,752		5
COMMERCIAL	GS-1	367	8,970		6
COMMERCIAL	GS-3	63	7,476		7
Total Sales for Commercial & Industrial		457	74,131		
Public Street & Highway Lighting					
STREET LIGHTS	MS-1	1	785		8
Total Sales for Public Street & Highway Lighting		1	785		
Sales for Resale					
NONE					9
Total Sales for Sales for Resale		0	0		
TOTAL SALES FOR ELECTRICITY		2,947	92,532		

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)	
		1,713,160	102,293	1,815,453	1
		986	40	1,026	2
0	0	1,714,146	102,333	1,816,479	
		469,353	41,974	511,327	3
48,019	54,652	1,510,345	126,638	1,636,983	4
89,557	100,740	2,334,980	244,623	2,579,603	5
		654,552	58,362	712,914	6
		653,993	49,035	703,028	7
137,576	155,392	5,623,223	520,632	6,143,855	
		74,468	10,381	84,849	8
0	0	74,468	10,381	84,849	
				0	9
0	0	0	0	0	
137,576	155,392	7,411,837	633,346	8,045,183	

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	Badger Power				1
Point of Delivery	Clintonville				2
Type of Power Purchased (firm, dump, etc.)	firm				3
Voltage at Which Delivered	34.5				4
Point of Metering	Clintonville				5
Total of 12 Monthly Maximum Demands -- kW	187,999				6
Average load factor	69.7126%				7
Total Cost of Purchased Power	6,936,620				8
Average cost per kWh	0.0725				9
On-Peak Hours (if applicable)	0800-2000				10
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	11
January	3,818	4,674			12
February	3,604	4,656			13
March	3,498	4,724			14
April	3,677	4,336			15
May	3,349	4,027			16
June	3,502	4,104			17
July	3,938	4,397			18
August	3,679	4,665			19
September	3,594	4,392			20
October	3,830	4,293			21
November	3,023	4,197			22
December	3,392	4,304			23
Total kWh (000)	42,904	52,769			24
Footnotes:					25
					26
					27
					28
	(d)		(e)		29
Name of Vendor					30
Point of Delivery					31
Voltage at Which Delivered					32
Point of Metering					33
Type of Power Purchased (firm, dump, etc.)					34
Total of 12 Monthly Maximum Demands -- kW					35
Average load factor					36
Total Cost of Purchased Power					37
Average cost per kWh					38
On-Peak Hours (if applicable)					39
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	40
January					41
February					42
March					43
April					44
May					45
June					46
July					47
August					48
September					49
October					50
November					51
December					52
Total kWh (000)					53
Footnotes:					53

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)	
Name of Substation	Downtown	E-Madison	Industrial	1
Voltage--High Side	34,500	34,500	34,500	2
Voltage--Low Side	4,160	4,160	4,160	3
Num. Main Transformers in Operation	2	1	2	4
Total Capacity of Transformers in kVA	15,000	7,500	17,500	5
Number of Spare Transformers on Hand				6
15-Minute Maximum Demand in kW				7
Dt and Hr of Such Maximum Demand				8
Kwh Output				9
Footnotes				10

SUBSTATION EQUIPMENT (continued)

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

SUBSTATION EQUIPMENT (continued)

Particulars (m)	Utility Designation				(r)
	(n)	(o)	(p)	(q)	
Name of Substation					21
Voltage--High Side					22
Voltage--Low Side					23
Num. of Main Transformers in Operation					24
Capacity of Transformers in kVA					25
Number of Spare Transformers on Hand					26
15-Minute Maximum Demand in kW					27
Dt and Hr of Such Maximum Demand					28
Kwh Output					29
Footnotes					30

ELECTRIC DISTRIBUTION METERS & LINE TRANSFORMERS

Particulars (a)	Number of Watt-Hour Meters (b)	Line Transformers		1
		Number (c)	Total Cap. (kVA) (d)	
Number first of year	2,942	869	56,203	1
Acquired during year	425	24	3,798	2
Total	3,367	893	60,001	3
Retired during year	196	15	2,885	4
Sales, transfers or adjustments increase (decrease)				5
Number end of year	3,171	878	57,116	6
Number end of year accounted for as follows:				7
In customers' use	2,859	760	49,019	8
In utility's use	13	13	1,535	9
Locked meters on customers' premises	10			10
In stock	289	105	6,562	12
Total end of year	3,171	878	57,116	13

STREET LIGHTING EQUIPMENT

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

Particulars (a)	Watts (b)	Number Each Type (c)	kWh Used Annually (d)	
Street Lighting Non-Ornamental				
Incandescent	500	1	1,000	1
Sodium Vapor	150	383	409,000	2
Sodium Vapor	250	32	34,000	3
Total		416	444,000	
Ornamental				
Sodium Vapor	150	171	213,000	4
Total		171	213,000	
Other				
Other	250	122	129,000	5
Total		122	129,000	