



3014 (02-05-09)

**ANNUAL REPORT**

OF

Name: ELROY MUNICIPAL ELECTRIC AND WATER UTILITY

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Principal Office: 225 MAIN STREET  
ELROY, WI 53929

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For the Year Ended: DECEMBER 31, 2008

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WATER, ELECTRIC, OR JOINT UTILITY  
TO  
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854  
Madison, WI 53707-7854  
(608) 266-3766

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

## GENERAL RULES FOR REPORTING

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

**SIGNATURE PAGE**

I CAROLE BROWN of  
(Person responsible for accounts)

ELROY MUNICIPAL ELECTRIC AND WATER UTILITY, certify that I  
(Utility Name)

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

\_\_\_\_\_  
(Signature of person responsible for accounts)      03/26/2009  
(Date)

UTILITY CLERK  
(Title)

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## SIGNATURE PAGE

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### Signature Page (Page ii)

#### General footnotes

(Vig & Associates, LLC Letterhead)

To the Mayor and Members of the  
Council of the City of Elroy  
Elroy, Wisconsin 53929

We have compiled the balance sheets of the Elroy Electric and Water Utility, an enterprise fund of the City of Elroy, Wisconsin, as of December 31, 2008 and 2007, and the related statements of income and retained earnings for the years then ended, included in the accompanying prescribed form, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. We have also compiled the supplementary information presented in the prescribed form.

Our compilation was limited to presenting, in the form prescribed by the Public Service Commission of Wisconsin, information that is the representation of management. We have not audited or reviewed the financial statements and supplementary information referred to above and, accordingly, do not express an opinion or any other form of assurance on them.

These financial statements and the supplementary information are presented in accordance with the requirements of the Public Service Commission of Wisconsin, which differ from generally accepted accounting principles. Accordingly, the financial statements and supplementary information are not designed for those who are not informed about such differences.

Vig & Associates, LLC  
March 26, 2009

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SSARS No. 1 provides that each page of financial statements compiled by the accountant should include a reference such as, "See Accountant's Compilation Report". The current version of WECSARS does not allow for the placement of this reference at the bottom of each page. The above report should be considered for all of the following pages of this prescribed form.

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### IDENTIFICATION AND OWNERSHIP

**Exact Utility Name:** ELROY MUNICIPAL ELECTRIC AND WATER UTILITY

**Utility Address:** 225 MAIN STREET  
ELROY, WI 53929

**When was utility organized?** 1/1/1899

**Report any change in name:**

**Effective Date:**

**Utility Web Site:**

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

**Name:** CAROLE BROWN

**Title:** UTILITY CLERK

**Office Address:**

225 MAIN STREET  
ELROY, WI 53929

**Telephone:** (608) 462 - 2400

**Fax Number:** (608) 462 - 2404

**Email Address:** cbelroy@comantenna.com

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

**Name:** JOHN E VIG, CPA

**Title:** MANAGING MEMBER

**Office Address:** VIG & ASSOCIATES, LLC

1315 BAD AXE COURT  
P.O. BOX 271  
VIROQUA, WI 54665

**Telephone:** (608) 637 - 2082

**Fax Number:** (698) 637 - 3021

**Email Address:** jackv@frontiernet.net

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

**Name:** ROGER CAMPFIELD

**Title:** PRESIDENT

**Office Address:**

225 MAN STREET  
ELROY, WI 53929

**Telephone:** (608) 462 - 2400

**Fax Number:** (608) 462 - 2404

**Email Address:**

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

YES

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

**Name:** JOHN E VIG, CPA

**Title:** MANAGING MEMBER

**Office Address:** VIG & ASSOCIATES, LLC

1315 BAD AXE COURT  
P.O. BOX 271  
VIROQUA, WI 54665

**Telephone:** (608) 637 - 2082

**Fax Number:** (608) 637 - 3021

**Email Address:** jackv@frontiernet.net

### IDENTIFICATION AND OWNERSHIP

**Date of most recent audit report:**

**Period covered by most recent audit:** DECEMBER 31, 2008

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

**Name:** BILL COLLINS

**Title:** WATER UTILITY SUPERINTENDENT

**Office Address:**

225 MAIN STREET  
ELROY, WI 53929

**Telephone:** (608) 462 - 2418

**Fax Number:** (608) 462 - 2404

**Email Address:** elroy@comantenna.com

**Name:** RON SILVERTHORN

**Title:** ELECTRIC UTILITY SUPERINTENDENT

**Office Address:**

225 MAIN STREET  
ELROY, WI 53929

**Telephone:** (708) 462 - 2415

**Fax Number:** (608) 462 - 2404

**Email Address:** elroy@comantenna.com

**Name of utility commission/committee:** UTILITY COMMISSION

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

- PETER BRANDT, MEMBER
- ROGER CAMPFIELD, PRESIDENT
- LARRY ENO, MEMBER
- LARRY KRUEGER, MEMBER
- MARK STANEK, SECRETARY

**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:**

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## IDENTIFICATION AND OWNERSHIP

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### Identification and Ownership (Page iv)

#### General footnotes

SAS 103 REQUIRES AN AUDITOR TO DATE THE AUDIT REPORT WHAN ALL DOCUMENTATION, REVIEW, AND DISCLOSURES ARE COMPLETED. THE DATE OF THE AUDIT REPORT IS ANTICIPATED TO BE MAY 2009.

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## INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	2,151,719	1,930,449	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	1,402,285	1,098,862	2
Depreciation Expense (403)	269,303	266,504	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	138,190	135,401	5
<b>Total Operating Expenses</b>	<b>1,809,778</b>	<b>1,500,767</b>	
<b>Net Operating Income</b>	<b>341,941</b>	<b>429,682</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>341,941</b>	<b>429,682</b>	
<b>OTHER INCOME</b>			
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)	28,482	51,785	10
Miscellaneous Nonoperating Income (421)	27,241	2,985	11
<b>Total Other Income</b>	<b>55,723</b>	<b>54,770</b>	
<b>Total Income</b>	<b>397,664</b>	<b>484,452</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	(8,813)	(8,813)	12
Other Income Deductions (426)	19,670	19,207	13
<b>Total Miscellaneous Income Deductions</b>	<b>10,857</b>	<b>10,394</b>	
<b>Income Before Interest Charges</b>	<b>386,807</b>	<b>474,058</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	224,390	235,530	14
Amortization of Debt Discount and Expense (428)	13,172	15,442	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	4,580	724	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
<b>Total Interest Charges</b>	<b>242,142</b>	<b>251,696</b>	
<b>Net Income</b>	<b>144,665</b>	<b>222,362</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	2,284,789	2,062,427	20
Balance Transferred from Income (433)	144,665	222,362	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>2,429,454</b>	<b>2,284,789</b>	

## DETAILS OF INCOME STATEMENT ACCOUNTS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
<b>UTILITY OPERATING INCOME</b>				
<b>Operating Revenues (400):</b>				
Derived	2,151,719	0	2,151,719	1
<b>Total (Acct. 400):</b>	<b>2,151,719</b>	<b>0</b>	<b>2,151,719</b>	
<b>Operation and Maintenance Expense (401-402):</b>				
Derived	1,402,285	0	1,402,285	2
<b>Total (Acct. 401-402):</b>	<b>1,402,285</b>	<b>0</b>	<b>1,402,285</b>	
<b>Depreciation Expense (403):</b>				
Derived	269,303	0	269,303	3
<b>Total (Acct. 403):</b>	<b>269,303</b>	<b>0</b>	<b>269,303</b>	
<b>Amortization Expense (404-407):</b>				
Derived	0	0	0	4
<b>Total (Acct. 404-407):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Taxes (408):</b>				
Derived	138,190	0	138,190	5
<b>Total (Acct. 408):</b>	<b>138,190</b>	<b>0</b>	<b>138,190</b>	
<b>Revenues from Utility Plant Leased to Others (412):</b>				
NONE			0	6
<b>Total (Acct. 412):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Expenses of Utility Plant Leased to Others (413):</b>				
NONE			0	7
<b>Total (Acct. 413):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TOTAL UTILITY OPERATING INCOME:</b>	<b>341,941</b>	<b>0</b>	<b>341,941</b>	
<b>OTHER INCOME</b>				
<b>Income from Merchandising, Jobbing and Contract Work (415-416):</b>				
Derived	0	0	0	8
<b>Total (Acct. 415-416):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Income from Nonutility Operations (417):</b>				
NONE			0	9
<b>Total (Acct. 417):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Nonoperating Rental Income (418):</b>				
NONE			0	10
<b>Total (Acct. 418):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Interest and Dividend Income (419):</b>				
INTEREST INCOME WATER	5,581	0	5,581	11
INTEREST INCOME ELECTRIC	22,901		22,901	12
<b>Total (Acct. 419):</b>	<b>28,482</b>	<b>0</b>	<b>28,482</b>	
<b>Miscellaneous Nonoperating Income (421):</b>				
Contributed Plant - Water		1,000	1,000	13
Contributed Plant - Electric		25,810	25,810	14

## DETAILS OF INCOME STATEMENT ACCOUNTS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
<b>OTHER INCOME</b>				
<b>Miscellaneous Nonoperating Income (421):</b>				
MISCELLANEOUS INCOME - ELECTRIC	431		431	15
<b>Total (Acct. 421):</b>	<b>431</b>	<b>26,810</b>	<b>27,241</b>	
<b>TOTAL OTHER INCOME:</b>	<b>28,913</b>	<b>26,810</b>	<b>55,723</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>				
<b>Miscellaneous Amortization (425):</b>				
Regulatory Liability (253) Amortization	(8,813)	0	(8,813)	16
NONE			0	17
<b>Total (Acct. 425):</b>	<b>(8,813)</b>	<b>0</b>	<b>(8,813)</b>	
<b>Other Income Deductions (426):</b>				
Depreciation Expense on Contributed Plant - Water	0	11,599	11,599	18
Depreciation Expense on Contributed Plant - Electric	0	8,071	8,071	19
NONE			0	20
<b>Total (Acct. 426):</b>	<b>0</b>	<b>19,670</b>	<b>19,670</b>	
<b>TOTAL MISCELLANEOUS INCOME DEDUCTIONS:</b>	<b>(8,813)</b>	<b>19,670</b>	<b>10,857</b>	
<b>INTEREST CHARGES</b>				
<b>Interest on Long-Term Debt (427):</b>				
Derived	224,390	0	224,390	21
<b>Total (Acct. 427):</b>	<b>224,390</b>	<b>0</b>	<b>224,390</b>	
<b>Amortization of Debt Discount and Expense (428):</b>				
NONE	13,172		13,172	22
<b>Total (Acct. 428):</b>	<b>13,172</b>	<b>0</b>	<b>13,172</b>	
<b>Amortization of Premium on Debt--Cr. (429):</b>				
NONE			0	23
<b>Total (Acct. 429):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Interest on Debt to Municipality (430):</b>				
Derived	4,580	0	4,580	24
<b>Total (Acct. 430):</b>	<b>4,580</b>	<b>0</b>	<b>4,580</b>	
<b>Other Interest Expense (431):</b>				
Derived	0	0	0	25
<b>Total (Acct. 431):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Interest Charged to Construction--Cr. (432):</b>				
NONE			0	26
<b>Total (Acct. 432):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TOTAL INTEREST CHARGES:</b>	<b>242,142</b>	<b>0</b>	<b>242,142</b>	
<b>NET INCOME:</b>	<b>137,525</b>	<b>7,140</b>	<b>144,665</b>	
<b>EARNED SURPLUS</b>				
<b>Unappropriated Earned Surplus (Beginning of Year) (216):</b>				
Derived	1,455,014	829,775	2,284,789	27
<b>Total (Acct. 216):</b>	<b>1,455,014</b>	<b>829,775</b>	<b>2,284,789</b>	

## DETAILS OF INCOME STATEMENT ACCOUNTS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
<b>EARNED SURPLUS</b>				
<b>Balance Transferred from Income (433):</b>				
Derived	137,525	7,140	144,665	28
<b>Total (Acct. 433):</b>	<b>137,525</b>	<b>7,140</b>	<b>144,665</b>	
<b>Miscellaneous Credits to Surplus (434):</b>				
NONE			0	29
<b>Total (Acct. 434):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Miscellaneous Debits to Surplus--Debit (435):</b>				
NONE			0	30
<b>Total (Acct. 435)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Appropriations of Surplus--Debit (436):</b>				
Detail appropriations to (from) account 215			0	31
<b>Total (Acct. 436)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Appropriations of Income to Municipal Funds--Debit (439):</b>				
NONE			0	32
<b>Total (Acct. 439)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):</b>	<b>1,592,539</b>	<b>836,915</b>	<b>2,429,454</b>	

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

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

## REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	358,733	1,792,986	0	0	2,151,719	1
Less: interdepartmental sales	0	8,035	0	0	8,035	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					0	5
<b>Other Increases or (Decreases)</b>						
<b>to Operating Revenues - Specify:</b>						
NONE					0	6
<b>Revenues subject to</b>						
<b>Wisconsin Remainder Assessment</b>	<b>358,733</b>	<b>1,784,951</b>	<b>0</b>	<b>0</b>	<b>2,143,684</b>	

## DISTRIBUTION OF TOTAL PAYROLL

1. Amounts charged to Utility Financed and to Contributed Plant accounts should be combined and reported in plant or accumulated depreciation accounts.
2. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
3. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
4. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	62,205	0	62,205	1
Electric operating expenses	113,944	0	113,944	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	0	0	0	8
Electric utility plant accounts	5,044	0	5,044	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	761	0	761	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
<b>Total Payroll</b>	<b>181,954</b>	<b>0</b>	<b>181,954</b>	

## FULL-TIME EMPLOYEES (FTE)

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

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

Industry (a)	FTE (b)	
Water	1.1	1
Electric	2.7	2
Gas		3
Sewer		4

**BALANCE SHEET**

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
<b>UTILITY PLANT</b>			
Utility Plant (101)	10,542,243	10,385,950	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	3,702,930	3,415,527	2
<b>Net Utility Plant</b>	<b>6,839,313</b>	<b>6,970,423</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Sinking Funds (125)	246,423	232,259	7
Depreciation Fund (126)	96,906	94,922	8
Other Special Funds (128)	308,396	322,305	9
<b>Total Other Property and Investments</b>	<b>651,725</b>	<b>649,486</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash (131)	425,639	364,544	10
Special Deposits (134)	0		11
Working Funds (135)	342,714	334,412	12
Temporary Cash Investments (136)		0	13
Notes Receivable (141)	25,799	25,799	14
Customer Accounts Receivable (142)	202,625	203,789	15
Other Accounts Receivable (143)	39,325	23,306	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	4,129	1,066	18
Plant Materials and Operating Supplies (154)	135,686	143,566	19
Merchandise (155)	0	0	20
Other Materials and Supplies (156)	0	0	21
Stores Expense (163)	0	0	22
Prepayments (165)	19,560	17,477	23
Interest and Dividends Receivable (171)			24
Accrued Utility Revenues (173)			25
Miscellaneous Current and Accrued Assets (174)			26
<b>Total Current and Accrued Assets</b>	<b>1,195,477</b>	<b>1,113,959</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	323,724	346,442	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
<b>Total Deferred Debits</b>	<b>323,724</b>	<b>346,442</b>	
<b>Total Assets and Other Debits</b>	<b>9,010,239</b>	<b>9,080,310</b>	

**BALANCE SHEET**

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	725,546	706,979	33
Appropriated Earned Surplus (215)			34
Unappropriated Earned Surplus (216)	2,429,454	2,284,789	35
<b>Total Proprietary Capital</b>	<b>3,155,000</b>	<b>2,991,768</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	5,390,000	5,605,000	36
Advances from Municipality (223)	104,652	115,438	37
Other Long-Term Debt (224)	0	0	38
<b>Total Long-Term Debt</b>	<b>5,494,652</b>	<b>5,720,438</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	39
Accounts Payable (232)	108,790	99,112	40
Payables to Municipality (233)	174	12,023	41
Customer Deposits (235)	0	1,710	42
Taxes Accrued (236)	31,090	28,986	43
Interest Accrued (237)	51,732	53,065	44
Tax Collections Payable (241)			45
Miscellaneous Current and Accrued Liabilities (242)	32,044	26,941	46
<b>Total Current and Accrued Liabilities</b>	<b>223,830</b>	<b>221,837</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	47
Customer Advances for Construction (252)			48
Other Deferred Credits (253)	136,757	146,267	49
<b>Total Deferred Credits</b>	<b>136,757</b>	<b>146,267</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)			50
Injuries and Damages Reserve (262)			51
Pensions and Benefits Reserve (263)			52
Miscellaneous Operating Reserves (265)			53
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>Total Liabilities and Other Credits</b>	<b>9,010,239</b>	<b>9,080,310</b>	

## NET UTILITY PLANT

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

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
<b>First of Year:</b>					
Total Utility Plant - First of Year	4,681,737	0	0	5,704,213	1
	<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>				
<b>Plant Accounts:</b>					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	3,808,782	0	0	5,608,736	2
Utility Plant in Service - Contributed Plant (101.2)	906,763	0	0	217,962	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)					8
<b>Total Utility Plant</b>	<b>4,715,545</b>	<b>0</b>	<b>0</b>	<b>5,826,698</b>	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (111.1)	870,440	0	0	2,544,699	9
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	179,914	0	0	107,877	10
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					11
Accumulated Provision for Depreciation of Property Held for Future Use (113)					12
Accumulated Provision for Amortization of Utility Plant in Service (114)					13
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					14
Accumulated Provision for Amortization of Property Held for Future Use (116)					15
<b>Total Accumulated Provision</b>	<b>1,050,354</b>	<b>0</b>	<b>0</b>	<b>2,652,576</b>	
<b>Other Utility Plant Accounts:</b>					
Utility Plant Acquisition Adjustments (117)					16
Accumulated Provision for Amortization of Utility Plant Acquisition Adjustments (118)					17
Other Utility Plant Adjustments (119)					18
<b>Total Other Utility Plant Accounts</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net Utility Plant</b>	<b>3,665,191</b>	<b>0</b>	<b>0</b>	<b>3,174,122</b>	

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

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

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

Particulars (a)	Water (b)	Electric (c)	(d)	(e)	Total (f)	
<b>Balance first of year (111.1)</b>	790,965	2,356,441			<b>3,147,406</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	79,243	190,060			<b>269,303</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	3,968				<b>3,968</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage	164	4,979			<b>5,143</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
					<b>0</b>	<b>13</b>
					<b>0</b>	<b>14</b>
					<b>0</b>	<b>15</b>
<b>Total credits</b>	<b>83,375</b>	<b>195,039</b>	<b>0</b>	<b>0</b>	<b>278,414</b>	<b>16</b>
<b>Debits during year</b>						<b>17</b>
Book cost of plant retired	3,900	6,020			<b>9,920</b>	<b>18</b>
Cost of removal		761			<b>761</b>	<b>19</b>
Other debits (specify):						<b>20</b>
					<b>0</b>	<b>21</b>
					<b>0</b>	<b>22</b>
					<b>0</b>	<b>23</b>
					<b>0</b>	<b>24</b>
<b>Total debits</b>	<b>3,900</b>	<b>6,781</b>	<b>0</b>	<b>0</b>	<b>10,681</b>	<b>25</b>
<b>Balance end of year (111.1)</b>	<b>870,440</b>	<b>2,544,699</b>	<b>0</b>	<b>0</b>	<b>3,415,139</b>	<b>26</b>
<b>Footnotes</b>						<b>27</b>

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

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

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

Particulars (a)	Water (b)	Electric (c)	(d)	(e)	Total (f)	
<b>Balance first of year (111.2)</b>	168,315	99,806			<b>268,121</b>	1
<b>Credits During Year</b>						2
<b>Accruals:</b>						3
Charged Other Income Deductions (426)	11,599	8,071			<b>19,670</b>	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					<b>0</b>	6
Accruals charged other						7
accounts (specify):						8
					<b>0</b>	9
Salvage					<b>0</b>	10
Other credits (specify):						11
					<b>0</b>	12
					<b>0</b>	13
					<b>0</b>	14
					<b>0</b>	15
<b>Total credits</b>	<b>11,599</b>	<b>8,071</b>	<b>0</b>	<b>0</b>	<b>19,670</b>	16
<b>Debits during year</b>						17
Book cost of plant retired	0	0			<b>0</b>	18
Cost of removal					<b>0</b>	19
Other debits (specify):						20
					<b>0</b>	21
					<b>0</b>	22
					<b>0</b>	23
					<b>0</b>	24
<b>Total debits</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	25
<b>Balance end of year (111.2)</b>	<b>179,914</b>	<b>107,877</b>	<b>0</b>	<b>0</b>	<b>287,791</b>	26
<b>Footnotes</b>						27

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

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

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

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

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

## MATERIALS AND SUPPLIES

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

Account	Total End of Year	Amount Prior Year
Electric utility total	116,460	123,991
Water utility (154)	19,226	19,575
Sewer utility (154)		
Heating utility (154)		
Gas utility (154)		
Merchandise (155)		
Other materials & supplies (156)		
Stores expense (163)		
<b>Total Materials and Supplies</b>	135,686	143,566

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

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

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
<b>Unamortized debt discount &amp; expense (181)</b>				
DEFERRED LOSS ON REFINANCING - ELECTRIC	9,546	428	133,651	1
ELECTRIC 2004 MRB	9,195	428	118,496	2
WATER MRB 1996	1,350	428	24,294	3
WATER MRB 2006	2,627	428	47,283	4
<b>Total</b>			<b>323,724</b>	
<b>Unamortized premium on debt (251)</b>				
NONE				5
<b>Total</b>			<b>0</b>	

**CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)**

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

Particulars (a)	Amount (b)	
Balance first of year	706,979	1
<b>Changes during year (explain):</b>		
TILMAR AVE EXTENSION	18,567	2
<b>Balance end of year</b>	<u><u>725,546</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)	
ELECTRIC MRB 2004	04/01/2004	03/01/2023	3.99%	3,530,000	1
2006 WATER BOND REFINANCE	12/27/2006	06/01/2027	3.64%	1,860,000	2
<b>Total Bonds (Account 221):</b>				<b>5,390,000</b>	

## NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
<b>Advances from Municipality (223)</b>					
ADVANCE FROM MUNI	07/15/1987	07/15/2007	6.49%	99,164	1
ADVANCE FROM MUNIC	07/01/2001	02/01/2011	3.40%	5,488	2
<b>Total for Account 223</b>				<b>104,652</b>	
<b>Other Long-Term Debt (224)</b>					
NONE	00/00/0000	00/00/0000	0.00%		3
<b>Total for Account 224</b>				<b>0</b>	
<b>Notes Payable (231)</b>					
NONE	00/00/0000	00/00/0000	0.00%		4
<b>Total for Account 231</b>				<b>0</b>	

**TAXES ACCRUED (ACCT. 236)**

Particulars (a)	Amount (b)	
Balance first of year	28,986	1
<b>Accruals:</b>		
Charged water department expense	15,229	2
Charged electric department expense	122,961	3
Charged sewer department expense	1,221	4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>139,411</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	120,330	6
Social Security taxes	13,920	7
PSC Remainder Assessment	1,746	8
<b>Other (explain):</b>		
LICENSE FEES	1,311	9
<b>Total payments and other debits</b>	<b>137,307</b>	
<b>Balance end of year</b>	<b>31,090</b>	

### INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
<b>Bonds (221)</b>					
WTR MRB 2006	6,690	78,874	79,075	6,489	1
DEFERRED LOSS ON REFINANCING - ELECTRIC		9,546	9,546	0	2
ELECTRIC 2004 MRB	46,240	135,970	137,070	45,140	3
<b>Subtotal</b>	<b>52,930</b>	<b>224,390</b>	<b>225,691</b>	<b>51,629</b>	
<b>Advances from Municipality (223)</b>					
WATER ADVANCE FROM MUNICIPALITY		4,327	4,327	0	4
ELECTRIC ADVANCE GO DEBT	135	253	285	103	5
<b>Subtotal</b>	<b>135</b>	<b>4,580</b>	<b>4,612</b>	<b>103</b>	
<b>Other Long-Term Debt (224)</b>					
NONE	0			0	6
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
NONE	0			0	7
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>53,065</b>	<b>228,970</b>	<b>230,303</b>	<b>51,732</b>	

## DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

Particulars (a)	Balance End of Year (b)	
<b>Investment in Municipality (123):</b>		
NONE		1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
NONE		2
<b>Total (Acct. 124):</b>	<b>0</b>	
<b>Sinking Funds (125):</b>		
ELECTRIC REDEMPTION FUND	190,902	3
RDA REDEMPTION	55,521	4
<b>Total (Acct. 125):</b>	<b>246,423</b>	
<b>Depreciation Fund (126):</b>		
ELECTRIC DEPRECIATION FUND	38,094	5
WATER DEPRECIATION FUND	58,812	6
<b>Total (Acct. 126):</b>	<b>96,906</b>	
<b>Other Special Funds (128):</b>		
ELECTRIC RESERVE FUNDS	216,579	7
RDA RESERVE FUNDS	91,817	8
<b>Total (Acct. 128):</b>	<b>308,396</b>	
<b>Special Deposits (134):</b>		
NONE		9
<b>Total (Acct. 134):</b>	<b>0</b>	
<b>Notes Receivable (141):</b>		
LONG-TERM ADVANCE FROM TIF DISTRICT	25,799	10
<b>Total (Acct. 141):</b>	<b>25,799</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	21,130	11
Electric	181,495	12
Sewer (Regulated)		13
<b>Other (specify):</b>		
NONE		14
<b>Total (Acct. 142):</b>	<b>202,625</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		15
Merchandising, jobbing and contract work		16
<b>Other (specify):</b>		
OTHER ACCOUNTS RECEIVABLE - OTHER	148	17
A/R FROM TAX ROLL - WATER	4,227	18
ACCOUNTS RECEIVABLE OTHER - ELECTRIC	1,520	19
DUE FROM FEDERAL GOVERNMENT - FEMA (ELECTRIC)	3,246	20
DUE FROM FEDERAL GOVERNMENT - FEMA (WATER)	9,209	21

## DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

Particulars (a)	Balance End of Year (b)	
<b>Other Accounts Receivable (143):</b>		
A/R FROM TAX ROLL - ELECTRIC	20,975	22
<b>Total (Acct. 143):</b>	<b>39,325</b>	
<b>Receivables from Municipality (145):</b>		
AMOUNTS DUE FROM MUNICIPALITY FOR STREET LIGHTING	4,129	23
<b>Total (Acct. 145):</b>	<b>4,129</b>	
<b>Prepayments (165):</b>		
PREPAID INSURANCE - WATER	7,586	24
PREPAID INSURANCE - ELECTRIC	11,974	25
<b>Total (Acct. 165):</b>	<b>19,560</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE		26
<b>Total (Acct. 182):</b>	<b>0</b>	
<b>Preliminary Survey and Investigation Charges (183):</b>		
NONE		27
<b>Total (Acct. 183):</b>	<b>0</b>	
<b>Clearing Accounts (184):</b>		
NONE		28
<b>Total (Acct. 184):</b>	<b>0</b>	
<b>Temporary Facilities (185):</b>		
NONE		29
<b>Total (Acct. 185):</b>	<b>0</b>	
<b>Miscellaneous Deferred Debits (186):</b>		
NONE		30
<b>Total (Acct. 186):</b>	<b>0</b>	
<b>Payables to Municipality (233):</b>		
DUE TO SEWER UTILITY	174	31
<b>Total (Acct. 233):</b>	<b>174</b>	
<b>Other Deferred Credits (253):</b>		
Regulatory Liability	132,181	32
OTHER DEFERRED CREDITS	4,576	33
<b>Total (Acct. 253):</b>	<b>136,757</b>	

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## DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

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

DONE

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## RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
<b>Add Average:</b>						
Utility Plant in Service (101.1)	3,792,377	5,560,398	0	0	9,352,775	1
Materials and Supplies	19,400	120,225	0	0	139,625	2
<b>Other (specify):</b>						
NONE					0	3
<b>Less Average:</b>						
Reserve for Depreciation (111.1)	830,702	2,450,570	0	0	3,281,272	4
Customer Advances for Construction					0	5
Regulatory Liability	85,754	50,833	0	0	136,587	6
NONE					0	7
<b>Average Net Rate Base</b>	<b>2,895,321</b>	<b>3,179,220</b>	<b>0</b>	<b>0</b>	<b>6,074,541</b>	
Net Operating Income	102,192	239,749	0	0	341,941	8
<b>Net Operating Income as a percent of</b>						
<b>Average Net Rate Base</b>	<b>3.53%</b>	<b>7.54%</b>	<b>N/A</b>	<b>N/A</b>	<b>5.63%</b>	

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Balance First of Year	88,521	52,473	0	0	140,994	1
<b>Add credits during year:</b>						
NONE					0	2
<b>Deduct charges:</b>						
Miscellaneous Amortization (425)	5,533	3,280	0	0	8,813	3
<b>Other (specify):</b>						
NONE					0	4
<b>Balance End of Year</b>	<b>82,988</b>	<b>49,193</b>	<b>0</b>	<b>0</b>	<b>132,181</b>	

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## IMPORTANT CHANGES DURING THE YEAR

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Report changes of any of the following types:

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**1. Acquisitions.**

NONE

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**2. Leaseholder changes.**

NONE

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**3. Extensions of service.**

TILMAR AVENUE EXTENSION

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**4. Estimated changes in revenues due to rate changes.**

NONE

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**5. Obligations incurred or assumed, excluding commercial paper.**

NONE

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**6. Formal proceedings with the Public Service Commission.**

1850-ER-104: APPLICATION TO CHANGE RATES FILED 6/24/2008; FINAL DECISION SIGNED 1/20/2009 AND MAILED 1/21/2009.

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**7. Any additional matters.**

THE UTILITY'S WHOLESALE POWER CONTRACT WITH DAIRYLAND POWER EXPIRED IN APRIL 2008, AND A NEW CONTRACT WENT INTO EFFECT MAY 1, 2008. WHOLESALE POWER COSTS HAVE INCREASED SIGNIFICANTLY.

## WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
<b>Operating Revenues</b>			
<b>Sales of Water</b>			
Sales of Water (460-467)	347,822	354,046	1
<b>Total Sales of Water</b>	<b>347,822</b>	<b>354,046</b>	
<b>Other Operating Revenues</b>			
Forfeited Discounts (470 )	1,468	1,985	2
Rents from Water Property (472 )	0	0	3
Interdepartmental Rents (473 )	0	0	4
Other Water Revenues (474 )	9,443	4,042	5
<b>Total Other Operating Revenues</b>	<b>10,911</b>	<b>6,027</b>	
<b>Total Operating Revenues</b>	<b>358,733</b>	<b>360,073</b>	
<b>Operation and Maintenance Expenses</b>			
Source of Supply Expenses (600-605)	5,494	1,013	6
Pumping Expenses (620-625)	9,317	17,781	7
Water Treatment Expenses (630-635)	4,334	3,457	8
Transmission and Distribution Expenses (640-655)	47,203	52,250	9
Customer Accounts Expenses (901-906)	13,755	12,875	10
Sales Expenses (910 )	0	0	11
Administrative and General Expenses (920-935)	81,966	74,578	12
<b>Total Operation and Maintenance Expenses</b>	<b>162,069</b>	<b>161,954</b>	
<b>Other Operating Expenses</b>			
Depreciation Expense (403 )	79,243	78,324	13
Amortization Expense (404-407)		0	14
Taxes (408 )	15,229	15,502	15
<b>Total Other Operating Expenses</b>	<b>94,472</b>	<b>93,826</b>	
<b>Total Operating Expenses</b>	<b>256,541</b>	<b>255,780</b>	
<b>NET OPERATING INCOME</b>	<b>102,192</b>	<b>104,293</b>	

## WATER OPERATING REVENUES - SALES OF WATER

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

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential (460.1 )				1
Commercial (460.2 )				2
Industrial (460.3 )				3
Public Authority (460.4 )				4
<b>Total Unmetered Sales to General Customers (460)</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Metered Sales to General Customers (461)				
Residential (461.1 )	566	21,538	145,474	5
Commercial (461.2 )	77	8,062	37,420	6
Industrial (461.3 )	7	890	5,101	7
Public Authority (461.4 )	16	2,758	12,391	8
<b>Total Metered Sales to General Customers (461)</b>	<b>666</b>	<b>33,248</b>	<b>200,386</b>	
Private Fire Protection Service (462 )	1		3,696	9
Public Fire Protection Service (463 )	666		143,740	10
Other Water Sales (465 )				11
Sales for Resale (466 )		0	0	12
Interdepartmental Sales (467 )				13
<b>Total Sales of Water</b>	<b>1,333</b>	<b>33,248</b>	<b>347,822</b>	

### SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

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

## OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1 or Fd-1)	143,740	1
Wholesale fire protection billed		2
NONE		3
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		4
<b>Other (specify):</b>		
<b>Total Public Fire Protection Service (463)</b>	<b>143,740</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	1,468	5
<b>Other (specify):</b>		
NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>1,468</b>	
<b>Rents from Water Property (472):</b>		
NONE		7
<b>Total Rents from Water Property (472)</b>	<b>0</b>	
<b>Interdepartmental Rents (473):</b>		
NONE		8
<b>Total Interdepartmental Rents (473)</b>	<b>0</b>	
<b>Other Water Revenues (474):</b>		
OTHER WATER REVENUES	256	9
FEMA REIMBURSEMENT FOR FLOOD DAMAGE	3,246	10
MISCELLANEOUS SERVICE REVENUES	1,418	11
FIRE PROTECTION PENALTY	868	12
Return on net investment in meters charged to sewer department	3,655	13
<b>Other (specify):</b>		
<b>Total Other Water Revenues (474)</b>	<b>9,443</b>	

## 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)	
<b>SOURCE OF SUPPLY EXPENSES</b>			
Operation Labor (600)		41	1
Purchased Water (601)		0	2
Operation Supplies and Expenses (602)		28	3
Maintenance of Water Source Plant (605)	5,494	944	4
<b>Total Source of Supply Expenses</b>	<b>5,494</b>	<b>1,013</b>	
<b>PUMPING EXPENSES</b>			
Operation Labor (620)	79	84	5
Fuel for Power Production (621)		0	6
Fuel or Power Purchased for Pumping (622)	8,828	8,662	7
Operation Supplies and Expenses (623)	250	292	8
Maintenance of Pumping Plant (625)	160	8,743	9
<b>Total Pumping Expenses</b>	<b>9,317</b>	<b>17,781</b>	
<b>WATER TREATMENT EXPENSES</b>			
Operation Labor (630)	337	558	10
Chemicals (631)	3,997	2,899	11
Operation Supplies and Expenses (632)		0	12
Maintenance of Water Treatment Plant (635)		0	13
<b>Total Water Treatment Expenses</b>	<b>4,334</b>	<b>3,457</b>	
<b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>			
Operation Labor (640)	21,051	28,293	14
Operation Supplies and Expenses (641)	5,214	4,090	15
Maintenance of Distribution Reservoirs and Standpipes (650)	6,004	11,232	16
Maintenance of Mains (651)	9,089	1,946	17
Maintenance of Services (652)	2,594	3,133	18
Maintenance of Meters (653)	1,845	779	19
Maintenance of Hydrants (654)	1,406	2,777	20
Maintenance of Other Plant (655)		0	21
<b>Total Transmission and Distribution Expenses</b>	<b>47,203</b>	<b>52,250</b>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>			
Meter Reading Labor (901)	2,766	1,525	22
Accounting and Collecting Labor (902)	10,989	11,350	23
Supplies and Expenses (903)		0	24
Uncollectible Accounts (904)		0	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)	
<b>CUSTOMER ACCOUNTS EXPENSES</b>			
Customer Service and Information Expenses (906)			26
<b>Total Customer Accounts Expenses</b>	<b>13,755</b>	<b>12,875</b>	
<b>SALES EXPENSES</b>			
Sales Expenses (910)		0	27
<b>Total Sales Expenses</b>	<b>0</b>	<b>0</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>			
Administrative and General Salaries (920)	9,414	7,134	28
Office Supplies and Expenses (921)	8,544	8,971	29
Administrative Expenses Transferred--Credit (922)		0	30
Outside Services Employed (923)	3,491	3,228	31
Property Insurance (924)	9,771	10,005	32
Injuries and Damages (925)		0	33
Employee Pensions and Benefits (926)	41,700	39,024	34
Regulatory Commission Expenses (928)		0	35
Miscellaneous General Expenses (930)	5,634	2,745	36
Transportation Expenses (933)	3,412	2,814	37
Maintenance of General Plant (935)	0	657	38
<b>Total Administrative and General Expenses</b>	<b>81,966</b>	<b>74,578</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>162,069</b>	<b>161,954</b>	

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## WATER OPERATION & MAINTENANCE EXPENSES

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### 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.

MAINTENANCE OF PUMPING PLANT (625): PRIOR YEAR ACCOUNT BALANCE INCLUDED REHAB OF PUMP AT WELL #3. THIS EXPENSE DID NOT OCCUR AGAIN IN 2008.

MAINTENANCE OF DISTRIBUTION RESERVOIRS AND STANDPIPES (650): PRIOR YEAR EXPENSE INCLUDED REPAIRS TO RESERVOIR CONTROLS DUE TO A LIGHTING STRIKE AT THE RESERVOIR. NO SUCH EXPENSE OCCURRED IN 2008.

MAINTENANCE OF MAINS (651): THE UTILITY UTILIZED CONTRACTOR AVAILABILITY TO PATCH STREETS WHICH WERE CUT TO REPAIR BREAKS IN 2007 AND 2008.

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### TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.

Description of Tax (a)	Method Used to Allocate Between Departments (b)	This Year (c)	Last Year (d)	
Property Tax Equivalent		11,364	11,552	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		1,221	1,198	2
<b>Net property tax equivalent</b>		<b>10,143</b>	<b>10,354</b>	
Social Security		4,759	4,717	3
PSC Remainder Assessment		327	431	4
Other (specify): NONE			0	5
<b>Total tax expense</b>		<b>15,229</b>	<b>15,502</b>	

## PROPERTY TAX EQUIVALENT (WATER)

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

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Juneau				1
<b>SUMMARY OF TAX RATES</b>							
State tax rate	mills		0.218660				3
County tax rate	mills		6.144910				4
Local tax rate	mills		9.711750				5
School tax rate	mills		14.484780				6
Voc. school tax rate	mills		2.492240				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>33.052340</b>				10
Less: state credit	mills		2.462110				11
<b>Net tax rate</b>	mills		<b>30.590230</b>				12
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							
<b>Local Tax Rate</b>	mills		<b>9.711750</b>				14
<b>Combined School Tax Rate</b>	mills		<b>16.977020</b>				15
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				16
<b>Total Local &amp; School Tax</b>	mills		<b>26.688770</b>				17
<b>Total Tax Rate</b>	mills		<b>33.052340</b>				18
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.807470</b>				19
<b>Total tax net of state credit</b>	mills		<b>30.590230</b>				20
<b>Net Local and School Tax Rate</b>	mills		<b>24.700690</b>				21
Utility Plant, Jan. 1	\$	4,681,737	4,681,737				22
Materials & Supplies	\$	19,575	19,575				23
<b>Subtotal</b>	\$	<b>4,701,312</b>	<b>4,701,312</b>				24
Less: Plant Outside Limits	\$	0	0				25
<b>Taxable Assets</b>	\$	<b>4,701,312</b>	<b>4,701,312</b>				26
Assessment Ratio	dec.		0.781106				27
<b>Assessed Value</b>	\$	<b>3,672,223</b>	<b>3,672,223</b>				28
<b>Net Local &amp; School Rate</b>	mills		<b>24.700690</b>				29
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>90,706</b>	<b>90,706</b>				30
Tax Equivalent per 1994 PSC Report	\$	29,312					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$	11,364					33
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>11,364</b>					34
Footnotes							35

## WATER UTILITY PLANT IN SERVICE

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$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)	
<b>INTANGIBLE PLANT</b>						
Organization (301)	1,500				1,500	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
<b>Total Intangible Plant</b>	<b>1,500</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,500</b>	
<b>SOURCE OF SUPPLY PLANT</b>						
Land and Land Rights (310)	426				426	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)	132,809				132,809	8
Supply Mains (316)	0				0	9
Other Water Source Plant (317)	0				0	10
<b>Total Source of Supply Plant</b>	<b>133,235</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>133,235</b>	
<b>PUMPING PLANT</b>						
Land and Land Rights (320)	125				125	11
Structures and Improvements (321)	191,714	3,650			195,364	12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	387,594				387,594	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	0				0	16
<b>Total Pumping Plant</b>	<b>579,433</b>	<b>3,650</b>	<b>0</b>	<b>0</b>	<b>583,083</b>	
<b>WATER TREATMENT PLANT</b>						
Land and Land Rights (330)	0				0	17
Structures and Improvements (331)	0				0	18
Sand or Other Media Filtration Equipment (332)	6,779				6,779	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
<b>Total Water Treatment Plant</b>	<b>6,779</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>6,779</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>						
Land and Land Rights (340)	0				0	22
Structures and Improvements (341)	8,872				8,872	23
Distribution Reservoirs and Standpipes (342)	49,229				49,229	24
Transmission and Distribution Mains (343)	2,014,114	14,467			2,028,581	25
Services (345)	433,670	64			433,734	26
Meters (346)	126,532	15,377	3,900		138,009	27
Hydrants (348)	288,105	3,600		(449)	291,256	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)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>						
Other Transmission and Distribution Plant (349)	658				658	29
<b>Total Transmission and Distribution Plant</b>	<b>2,921,180</b>	<b>33,508</b>	<b>3,900</b>	<b>(449)</b>	<b>2,950,339</b>	
<b>GENERAL PLANT</b>						
Land and Land Rights (389)	0				0	30
Structures and Improvements (390)	0				0	31
Office Furniture and Equipment (391)	8,567				8,567	32
Computer Equipment (391.1)	33,857				33,857	33
Transportation Equipment (392)	56,839				56,839	34
Stores Equipment (393)	500				500	35
Tools, Shop and Garage Equipment (394)	17,166				17,166	36
Laboratory Equipment (395)	0				0	37
Power Operated Equipment (396)	10,234				10,234	38
Communication Equipment (397)	6,683				6,683	39
SCADA Equipment (397.1)	0				0	40
Miscellaneous Equipment (398)	0				0	41
<b>Total General Plant</b>	<b>133,846</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>133,846</b>	
<b>Total utility plant in service directly assignable</b>	<b>3,775,973</b>	<b>37,158</b>	<b>3,900</b>	<b>(449)</b>	<b>3,808,782</b>	
Common Utility Plant Allocated to Water Department (300)	0				0	42
<b>Total utility plant in service</b>	<b>3,775,973</b>	<b>37,158</b>	<b>3,900</b>	<b>(449)</b>	<b>3,808,782</b>	

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

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

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

ADJUSTMENT TO HYDRANTS REPRESENTS ONE HYDRANT TAKEN OUT OF SERVICE AND PLACED INTO WATER INVENTORY.

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$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)	
<b>INTANGIBLE PLANT</b>						
Organization (301)	0				0	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>						
Land and Land Rights (310)	0				0	4
Structures and Improvements (311)	0				0	5
Collecting and Impounding Reservoirs (312)	0				0	6
Lake, River and Other Intakes (313)	0				0	7
Wells and Springs (314)	0				0	8
Supply Mains (316)	0				0	9
Other Water Source Plant (317)	0				0	10
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>PUMPING PLANT</b>						
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
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>						
Land and Land Rights (330)	0				0	17
Structures and Improvements (331)	0				0	18
Sand or Other Media Filtration Equipment (332)	0				0	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>						
Land and Land Rights (340)	0				0	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	129,787				129,787	24
Transmission and Distribution Mains (343)	712,481				712,481	25
Services (345)	62,492	1,000			63,492	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)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>						
Hydrants (348)	1,004			(1)	1,003	28
Other Transmission and Distribution Plant (349)	0				0	29
<b>Total Transmission and Distribution Plant</b>	<b>905,764</b>	<b>1,000</b>	<b>0</b>	<b>(1)</b>	<b>906,763</b>	
<b>GENERAL PLANT</b>						
Land and Land Rights (389)	0				0	30
Structures and Improvements (390)	0				0	31
Office Furniture and Equipment (391)	0				0	32
Computer Equipment (391.1)	0				0	33
Transportation Equipment (392)	0				0	34
Stores Equipment (393)	0				0	35
Tools, Shop and Garage Equipment (394)	0				0	36
Laboratory Equipment (395)	0				0	37
Power Operated Equipment (396)	0				0	38
Communication Equipment (397)	0				0	39
SCADA Equipment (397.1)	0				0	40
Miscellaneous Equipment (398)	0				0	41
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>905,764</b>	<b>1,000</b>	<b>0</b>	<b>(1)</b>	<b>906,763</b>	
Common Utility Plant Allocated to Water Department (300)	0				0	42
<b>Total utility plant in service</b>	<b>905,764</b>	<b>1,000</b>	<b>0</b>	<b>(1)</b>	<b>906,763</b>	

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

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

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

ADJUSTMENT NECESSARY TO FIX ROUNDING.

**If Plant in Service Additions, Accounts 316 or 343, are greater than zero AND Additions on the Mains schedule are zero, please explain.**

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## SOURCES OF WATER SUPPLY - STATISTICS

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

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			3,163	3,163	1
February			3,536	3,536	2
March			3,126	3,126	3
April			2,802	2,802	4
May			3,068	3,068	5
June			3,120	3,120	6
July			3,286	3,286	7
August			3,377	3,377	8
September			3,030	3,030	9
October			2,878	2,878	10
November			2,626	2,626	11
December			2,748	2,748	12
<b>Total annual pumpage</b>	<b>0</b>	<b>0</b>	<b>36,760</b>	<b>36,760</b>	

## WATER LOSS AND OTHER STATISTICS

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

**WATER LOSS STATISTICS**

Source of Water Supply Statistics - Total Annual Pumpage (000's):	36,760	1
Less: Gallons (000's) used in the treatment process:		2
Subtotal: Gallons (000's) entering distribution system:	<b>36,760</b>	3
Less: Gallons (000's) sold:	33,248	4
Gallons (000's) entering distribution system but not sold:	<b>3,512</b>	5
Estimated Water Usage:		6
Gallons (000's) used to flush mains:	105	7
Gallons (000's) used for fire protection:	171	8
Gallons (000's) used to prevent freezing of distribution system:		9
Gallons (000's) used for other system uses:		10
Subtotal Estimated Usage:	<b>276</b>	11
Estimated Water Losses:		12
Gallons (000's) lost due to main leaks or breaks:	1,200	13
Gallons (000's) lost due to service leaks or breaks:		14
Gallons (000's) lost due to hydrant leaks, tank overflows and pressure reducing valves:		15
Gallons (000's) for unauthorized usage such as vandalism and theft:		16
Gallons (000's) not accounted for:	<b>2,036</b>	17
Subtotal of Estimated Losses:	<b>3,236</b>	18
Percentage of water entering distribution system sold:	<b>90%</b>	19
Percentage of unaccounted for water:	<b>6%</b>	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.)	292	22
Date of maximum: 02/03/2008		23
Cause of maximum: WATER MAIN BREAK		24
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)	46	25
Date of minimum: 10/31/2008		26
Total KWH used by the utility (include pumping, treatment facilities and other utility operations):	111,805	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:	0	33
Population served (estimate the number of individuals served):		34
Inside municipality?	1,475	35
Outside municipality?		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)	
CITY	1	450	10	864,000	Yes	1
CITY 3	3	450	18	1,296,000	Yes	2

## SOURCES OF WATER SUPPLY - SURFACE WATERS

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

### PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	1
Identification	1	3	BOOSTER STATION	1
Location	CITY	CITY	CITY	2
Purpose	P	P	B	3
Destination	R D	R D	D	4
Pump Manufacturer	LAYNE	GOULD	US EMCO	5
Year Installed	1988	1996	1992	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	CENTRIFUGAL	7
Actual Capacity (gpm)	550	950	750	8
Pump Motor or Standby Engine Mfr	US MOTOR	US MOTOR	ONAN	9
Year Installed	1988	1996	1992	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	50	75	15	12
Footnotes				13
				14

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	15
Identification	BOOSTER STATION2			15
Location	CITY-GROVE AVENUE			16
Purpose	B			17
Destination	D			18
Pump Manufacturer	USEMCO			19
Year Installed	2004			20
Type	CENTRIFUGAL			21
Actual Capacity (gpm)	750			22
Pump Motor or Standby Engine Mfr	ONAN			23
Year Installed	2004			24
Type	ELECTRIC			25
Horsepower	74			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	1	3	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>			<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	S	<b>3</b>
Year constructed	1950	1993	<b>4</b>
Primary material (earthen, steel, concrete, other)	CONCRETE	STEEL	<b>5</b>
Elevation difference in feet (See Headnote 3.)	131	170	<b>6</b>
Total capacity in gallons (actual)	88,000	235,000	<b>7</b>
<b>WATER TREATMENT PLANT</b>			<b>8</b>
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID	<b>9</b>
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	<b>10</b>
Filters, type (gravity, pressure, other, none)	NONE	NONE	<b>11</b>
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0000	0.0000	<b>12</b>
Is a corrosion control chemical used (yes, no)?	Y	Y	<b>13</b>
Is water fluoridated (yes, no)?	Y	Y	<b>14</b>
Footnotes			<b>15</b>

## WATER MAINS

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

Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	Number of Feet				End of Year (h)	
			First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)		
M	D	2.000	1,288				1,288	1
M	D	4.000	1,248				1,248	2
M	D	6.000	10,449				10,449	3
P	D	6.000	1,372				1,372	4
M	D	8.000	23,452	261			23,713	5
P	D	8.000	10,439				10,439	6
M	D	10.000	10,562				10,562	7
P	D	10.000	18,643				18,643	8
M	D	12.000	380				380	9
P	D	12.000	820				820	10
<b>Total Within Municipality</b>			<b>78,653</b>	<b>261</b>	<b>0</b>	<b>0</b>	<b>78,914</b>	
<b>Total Utility</b>			<b>78,653</b>	<b>261</b>	<b>0</b>	<b>0</b>	<b>78,914</b>	

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## WATER MAINS

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**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.**

ADDITIONS TO MAINS WERE FINANCED BY A CONTRIBUTION TO UTILITY BY THE CITY'S TIF DISTRICT NUMBER 5.

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## WATER SERVICES

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

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	327				327		1
M	1.000	354	2			356	12	2
M	1.250	2				2		3
M	1.500	5	1			6		4
M	2.000	26				26		5
P	2.000	2				2		6
M	4.000	4				4		7
M	6.000	1				1		8
M	8.000	3				3		9
<b>Total Utility</b>		<b>724</b>	<b>3</b>	<b>0</b>	<b>0</b>	<b>727</b>	<b>12</b>	

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## WATER SERVICES

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**Water Services (Page W-20)**

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

ADDITIONS TO SERVICES WERE FINANCED BY A CONTRIBUTION TO UTILITY BY THE CITY'S TIF DISTRICT NUMBER 5 AND A CONTRIBUTION FROM UTILITY CUSTOMER.

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## METERS

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

### Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	651		6		645	61	1
0.750	5				5	0	2
1.000	21				21	0	3
1.500	10				10	0	4
2.000	17	1	1		17	0	5
3.000	1				1	0	6
<b>Total:</b>	<b>705</b>	<b>1</b>	<b>7</b>	<b>0</b>	<b>699</b>	<b>61</b>	

### Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	566	47	1	5	7	19	645	1
0.750	0	4	0	1	0	0	5	2
1.000	0	16	3	2	0	0	21	3
1.500	0	7	0	0	2	1	10	4
2.000	0	2	3	8	2	2	17	5
3.000	0	1	0	0	0	0	1	6
<b>Total:</b>	<b>566</b>	<b>77</b>	<b>7</b>	<b>16</b>	<b>11</b>	<b>22</b>	<b>699</b>	

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## METERS

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### Meters (Page W-21)

#### General footnotes

INCLUDED IN METER ADDITIONS IN ACCOUNT 346 IS THE COST OF 130-5/8" TRACE TRANSMITTERS, 2-1" TRACE TRANSMITTER, 1-2" TRACE TRANSMITTER, AND 3-1 1/2" TRACE TRANSMITTERS WHICH WERE ADDED TO EXISTING WATER METERS. AN ESTIMATED COST OF 73 TRANSMITTERS WAS ALSO RETIRED IN ACCOUNT 346.

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

THE UTILITY HAS DEVELOPED A SCHEDULE TO ENSURE COMPLIANCE WITH METER TESTING AND REPLACEMENT.

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

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## HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
<b>Fire Hydrants</b>						
Outside of Municipality	0				0	1
Within Municipality	159	1		(1)	159	2
<b>Total Fire Hydrants</b>	<b>159</b>	<b>1</b>	<b>0</b>	<b>(1)</b>	<b>159</b>	
<b>Flushing Hydrants</b>						
	2				2	3
<b>Total Flushing Hydrants</b>	<b>2</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2</b>	

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

Number of hydrants operated during year:	90
Number of distribution system valves end of year:	151
Number of distribution valves operated during year:	60

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## HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

#### General footnotes

THE UTILITY WILL BE INCREASING ITS LEVEL OF DISTRIBUTION SYSTEM VALVE OPERATION DURING 2009.

#### Explain all reported Adjustments.

ONE HYDRANT WAS REMOVED FROM SERVICE AND PLACED INTO INVENTORY DURING THE YEAR.

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## ELECTRIC OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
<b>Operating Revenues</b>			
<b>Sales of Electricity</b>			
Sales of Electricity (440-448)	1,771,597	1,559,287	1
<b>Total Sales of Electricity</b>	<b>1,771,597</b>	<b>1,559,287</b>	
<b>Other Operating Revenues</b>			
Forfeited Discounts (450 )	4,245	2,537	2
Miscellaneous Service Revenues (451 )	5,089	5,754	3
Sales of Water and Water Power (453 )	0	0	4
Rent from Electric Property (454 )	2,250	2,259	5
Interdepartmental Rents (455 )	0	0	6
Other Electric Revenues (456 )	9,805	539	7
Amortization of Construction Grants (457 )	0	0	8
<b>Total Other Operating Revenues</b>	<b>21,389</b>	<b>11,089</b>	
<b>Total Operating Revenues</b>	<b>1,792,986</b>	<b>1,570,376</b>	
<b>Operation and Maintenance Expenses</b>			
Power Production Expenses (500-546)	1,029,920	753,831	9
Transmission Expenses (550-553)	0	0	10
Distribution Expenses (560-576)	62,594	52,664	11
Customer Accounts Expenses (901-904)	17,664	17,918	12
Customer Service and Information Expenses (906 )			13
Sales Expenses (910 )	0	0	14
Administrative and General Expenses (920-935)	130,038	112,495	15
<b>Total Operation and Maintenance Expenses</b>	<b>1,240,216</b>	<b>936,908</b>	
<b>Other Expenses</b>			
Depreciation Expense (403 )	190,060	188,180	16
Amortization Expense (404-407)		0	17
Taxes (408 )	122,961	119,899	18
<b>Total Other Expenses</b>	<b>313,021</b>	<b>308,079</b>	
<b>Total Operating Expenses</b>	<b>1,553,237</b>	<b>1,244,987</b>	
<b>NET OPERATING INCOME</b>	<b>239,749</b>	<b>325,389</b>	

## OTHER OPERATING REVENUES (ELECTRIC)

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

Particulars (a)	Amount (b)	
<b>Forfeited Discounts (450):</b>		
Customer late payment charges	4,245	1
<b>Other (specify):</b>		
NONE		2
<b>Total Forfeited Discounts (450)</b>	<b>4,245</b>	
<b>Miscellaneous Service Revenues (451):</b>		
MISCELLANEOUS SERVICE REVENUES	5,089	3
<b>Total Miscellaneous Service Revenues (451)</b>	<b>5,089</b>	
<b>Sales of Water and Water Power (453):</b>		
NONE		4
<b>Total Sales of Water and Water Power (453)</b>	<b>0</b>	
<b>Rent from Electric Property (454):</b>		
POLE RENTS	2,250	5
<b>Total Rent from Electric Property (454)</b>	<b>2,250</b>	
<b>Interdepartmental Rents (455):</b>		
NONE		6
<b>Total Interdepartmental Rents (455)</b>	<b>0</b>	
<b>Other Electric Revenues (456):</b>		
OTHER ELECTRIC REVENUE	596	7
FEMA REIMBURSEMENT FOR JUNE 2008 FLOOD DAMAGE	9,209	8
<b>Total Other Electric Revenues (456)</b>	<b>9,805</b>	
<b>Amortization of Construction Grants (457):</b>		
NONE		9
<b>Total Amortization of Construction Grants (457)</b>	<b>0</b>	

## 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)	
<b>POWER PRODUCTION EXPENSES</b>			
<b>STEAM POWER GENERATION EXPENSES</b>			
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
<b>Total Steam Power Generation Expenses</b>	<b>0</b>	<b>0</b>	
<b>HYDRAULIC POWER GENERATION EXPENSES</b>			
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
<b>Total Hydraulic Power Generation Expenses</b>	<b>0</b>	<b>0</b>	
<b>OTHER POWER GENERATION EXPENSES</b>			
Operation Supervision and Labor (538)	23,023	17,527	11
Fuel (539)	22,480	38,781	12
Operation Supplies and Expenses (540)	15,486	13,552	13
Maintenance of Other Power Production Plant (543)	0	65	14
<b>Total Other Power Generation Expenses</b>	<b>60,989</b>	<b>69,925</b>	
<b>OTHER POWER SUPPLY EXPENSES</b>			
Purchased Power (545)	968,931	683,906	15
Other Expenses (546)	0		16
<b>Total Other Power Supply Expenses</b>	<b>968,931</b>	<b>683,906</b>	
<b>Total Power Production Expenses</b>	<b>1,029,920</b>	<b>753,831</b>	
<b>TRANSMISSION EXPENSES</b>			
Operation Supervision and Labor (550)	0		17
Operation Supplies and Expenses (551)	0		18
Maintenance of Transmission Plant (553)	0		19
<b>Total Transmission Expenses</b>	<b>0</b>	<b>0</b>	
<b>DISTRIBUTION EXPENSES</b>			
Operation Supervision Expenses (560)	0		20
Line and Station Labor (561)	10,435	10,469	21
Line and Station Supplies and Expenses (562)	4,527	903	22
Street Lighting and Signal System Expenses (565)	1,505	1,756	23
Meter Expenses (566)	1,098	287	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)	
<b>DISTRIBUTION EXPENSES</b>			
Customer Installations Expenses (567)		0	25
Miscellaneous Distribution Expenses (569)	20,966	21,947	26
Maintenance of Structures and Equipment (571)	7,856	688	27
Maintenance of Lines (572)	10,257	12,228	28
Maintenance of Line Transformers (573)	0	2,738	29
Maintenance of Street Lighting and Signal Systems (574)	1,570	1,123	30
Maintenance of Meters (575)	4,234	525	31
Maintenance of Miscellaneous Distribution Plant (576)	146	0	32
<b>Total Distribution Expenses</b>	<b>62,594</b>	<b>52,664</b>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>			
Meter Reading Labor (901)	6,266	6,106	33
Accounting and Collecting Labor (902)	11,398	11,812	34
Supplies and Expenses (903)		0	35
Uncollectible Accounts (904)		0	36
Customer Service and Information Expenses (906)			37
<b>Total Customer Accounts Expenses</b>	<b>17,664</b>	<b>17,918</b>	
<b>SALES EXPENSES</b>			
Sales Expenses (910)		0	38
<b>Total Sales Expenses</b>	<b>0</b>	<b>0</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>			
Administrative and General Salaries (920)	9,531	7,164	39
Office Supplies and Expenses (921)	8,690	8,401	40
Administrative Expenses Transferred -- Credit (922)		0	41
Outside Services Employed (923)	3,050	4,020	42
Property Insurance (924)	14,226	15,397	43
Injuries and Damages (925)		0	44
Employee Pensions and Benefits (926)	64,897	49,577	45
Regulatory Commission Expenses (928)	8,797	0	46
Miscellaneous General Expenses (930)	12,575	9,402	47
Transportation Expenses (933)	8,272	18,534	48
Maintenance of General Plant (935)		0	49
<b>Total Administrative and General Expenses</b>	<b>130,038</b>	<b>112,495</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>1,240,216</b>	<b>936,908</b>	

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## ELECTRIC OPERATION & MAINTENANCE EXPENSES

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### 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.

TRANSPORTATION EXPENSES (933): DECREASE DUE TO LACK OF REPAIRS NEEDED TO TRANSPORTATION EQUIPMENT.

REGULATORY COMMISSION EXPENSE (928): INCREASE DUE TO ELECTRIC RATE CASE.

EMPLOYEE PENSION AND BENEFITS (926): INCREASE DUE TO ADDITIONAL SICK AND VACATION TIME UTILIZED DURING THE YEAR BY UTILITY EMPLOYEES.

MAINTENANCE OF STRUCTURES AND EQUIPMENT (571): MAINTENANCE TO BUILDING AND IMPROVEMENTS DUE TO FLOODING AT POWER HOUSE.

PURCHASED POWER (545): INCREASED WHOLESALE POWER COSTS DUE TO NEW CONTRACT WITH DAIRYLAND POWER COOPERATIVE.

FUEL (539): DECREASE IN FUEL USED DUE TO LESS GENERATION.

OPERATION SUPERVISION & LABOR (538): INCREASE IN WAGES ALLOCATED TO SUPERVISOR AS LESS TIME BEING CHARGED TO PROJECTS.

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### TAXES (ACCT. 408 - ELECTRIC)

When allocation of taxes is made between departments, explain method used.

Description of Tax (a)	Method Used to Allocate Between Departments (b)	This Year (c)	Last Year (d)	
Property Tax Equivalent		111,070	108,761	1
Social Security		9,161	8,264	2
Wisconsin Gross Receipts Tax		1,311	1,215	3
PSC Remainder Assessment		1,419	1,659	4
Other (specify): NONE			0	5
<b>Total tax expense</b>		<b>122,961</b>	<b>119,899</b>	

## PROPERTY TAX EQUIVALENT (ELECTRIC)

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

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Juneau				1
<b>SUMMARY OF TAX RATES</b>							<b>2</b>
State tax rate	mills		0.218660				3
County tax rate	mills		6.144910				4
Local tax rate	mills		9.711750				5
School tax rate	mills		14.484780				6
Voc. school tax rate	mills		2.492240				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>33.052340</b>				<b>10</b>
Less: state credit	mills		2.462110				11
<b>Net tax rate</b>	mills		<b>30.590230</b>				<b>12</b>
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							<b>13</b>
<b>Local Tax Rate</b>	mills		<b>9.711750</b>				<b>14</b>
<b>Combined School Tax Rate</b>	mills		<b>16.977020</b>				<b>15</b>
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				<b>16</b>
<b>Total Local &amp; School Tax</b>	mills		<b>26.688770</b>				<b>17</b>
<b>Total Tax Rate</b>	mills		<b>33.052340</b>				<b>18</b>
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.807470</b>				<b>19</b>
<b>Total tax net of state credit</b>	mills		<b>30.590230</b>				<b>20</b>
<b>Net Local and School Tax Rate</b>	mills		<b>24.700690</b>				<b>21</b>
Utility Plant, Jan. 1	\$	5,704,213	5,704,213				22
Materials & Supplies	\$	123,991	123,991				23
<b>Subtotal</b>	\$	<b>5,828,204</b>	<b>5,828,204</b>				<b>24</b>
Less: Plant Outside Limits	\$	71,430	71,430				25
<b>Taxable Assets</b>	\$	<b>5,756,774</b>	<b>5,756,774</b>				<b>26</b>
Assessment Ratio	dec.		0.781106				27
<b>Assessed Value</b>	\$	<b>4,496,651</b>	<b>4,496,651</b>				<b>28</b>
<b>Net Local &amp; School Rate</b>	mills		<b>24.700690</b>				<b>29</b>
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>111,070</b>	<b>111,070</b>				<b>30</b>
Tax Equivalent per 1994 PSC Report	\$	39,560					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32 33
<b>Tax equiv. for current year (see note 5)</b>	\$	<b>111,070</b>					<b>34</b>
Footnotes							35

## ELECTRIC UTILITY PLANT IN SERVICE

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$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)	
<b>INTANGIBLE PLANT</b>						
Organization (301)	500				500	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
<b>Total Intangible Plant</b>	<b>500</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>500</b>	
<b>STEAM PRODUCTION PLANT</b>						
Land and Land Rights (310)	0				0	4
Structures and Improvements (311)	0				0	5
Boiler Plant Equipment (312)	0				0	6
Engines and Engine Driven Generators (313)	0				0	7
Turbogenerator Units (314)	0				0	8
Accessory Electric Equipment (315)	0				0	9
Miscellaneous Power Plant Equipment (316)	0				0	10
<b>Total Steam Production Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>HYDRAULIC PRODUCTION PLANT</b>						
Land and Land Rights (330)	0				0	11
Structures and Improvements (331)	0				0	12
Reservoirs, Dams and Waterways (332)	0				0	13
Water Wheels, Turbines and Generators (333)	0				0	14
Accessory Electric Equipment (334)	0				0	15
Miscellaneous Power Plant Equipment (335)	0				0	16
Roads, Railroads and Bridges (336)	0				0	17
<b>Total Hydraulic Production Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>OTHER PRODUCTION PLANT</b>						
Land and Land Rights (340)	835				835	18
Structures and Improvements (341)	330,792				330,792	19
Fuel Holders, Producers and Accessories (342)	189,264				189,264	20
Prime Movers (343)	221,847				221,847	21
Generators (344)	1,269,893				1,269,893	22
Accessory Electric Equipment (345)	262,762				262,762	23
Miscellaneous Power Plant Equipment (346)	0				0	24
<b>Total Other Production Plant</b>	<b>2,275,393</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,275,393</b>	
<b>TRANSMISSION PLANT</b>						
Land and Land Rights (350)	0				0	25
Structures and Improvements (352)	0				0	26
Station Equipment (353)	143,836				143,836	27
Towers and Fixtures (354)	0				0	28

## ELECTRIC UTILITY PLANT IN SERVICE

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

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Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>TRANSMISSION PLANT</b>						
Poles and Fixtures (355)	0				0	29
Overhead Conductors and Devices (356)	0				0	30
Underground Conduit (357)	0				0	31
Underground Conductors and Devices (358)	0				0	32
Roads and Trails (359)	0				0	33
<b>Total Transmission Plant</b>	<b>143,836</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>143,836</b>	
<b>DISTRIBUTION PLANT</b>						
Land and Land Rights (360)	0				0	34
Structures and Improvements (361)	0				0	35
Station Equipment (362)	789,948	5,459			795,407	36
Storage Battery Equipment (363)	0				0	37
Poles, Towers and Fixtures (364)	355,003	336	225		355,114	38
Overhead Conductors and Devices (365)	685,945		38	(507)	685,400	39
Underground Conduit (366)	0				0	40
Underground Conductors and Devices (367)	470,438	42,688			513,126	41
Line Transformers (368)	262,373	36,188	4,500		294,061	42
Services (369)	104,548	8,773			113,321	43
Meters (370)	89,631	4,500	1,075		93,056	44
Installations on Customers' Premises (371)	0				0	45
Leased Property on Customers' Premises (372)	0				0	46
Street Lighting and Signal Systems (373)	67,008	633	182		67,459	47
<b>Total Distribution Plant</b>	<b>2,824,894</b>	<b>98,577</b>	<b>6,020</b>	<b>(507)</b>	<b>2,916,944</b>	
<b>GENERAL PLANT</b>						
Land and Land Rights (389)	0				0	48
Structures and Improvements (390)	0				0	49
Office Furniture and Equipment (391)	12,605	885			13,490	50
Computer Equipment (391.1)	11,332				11,332	51
Transportation Equipment (392)	33,420				33,420	52
Stores Equipment (393)	0				0	53
Tools, Shop and Garage Equipment (394)	45,059	3,740			48,799	54
Laboratory Equipment (395)	0				0	55
Power Operated Equipment (396)	165,022				165,022	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 Utility or Municipality--

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>GENERAL PLANT</b>						
Other Tangible Property (399)	0				0	60
<b>Total General Plant</b>	<b>267,438</b>	<b>4,625</b>	<b>0</b>	<b>0</b>	<b>272,063</b>	
<b>Total utility plant in service directly assignable</b>	<b>5,512,061</b>	<b>103,202</b>	<b>6,020</b>	<b>(507)</b>	<b>5,608,736</b>	
Common Utility Plant Allocated to Electric Department (300)	0				0	61
<b>Total utility plant in service</b>	<b>5,512,061</b>	<b>103,202</b>	<b>6,020</b>	<b>(507)</b>	<b>5,608,736</b>	

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

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

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

OVERHEAD CONDUCTORS AND DEVICES (365): ADJUSTMENT REPRESENTS MATERIALS TAKEN OUT OF SERVICE  
AND PLACED BACK INTO INVENTORY.

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## ELECTRIC UTILITY PLANT IN SERVICE

### --Plant Financed by Contributions--

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

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

## ELECTRIC UTILITY PLANT IN SERVICE

### --Plant Financed by Contributions--

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>TRANSMISSION PLANT</b>						
Towers and Fixtures (354)	0				0	28
Poles and Fixtures (355)	0				0	29
Overhead Conductors and Devices (356)	0				0	30
Underground Conduit (357)	0				0	31
Underground Conductors and Devices (358)	0				0	32
Roads and Trails (359)	0				0	33
<b>Total Transmission Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>DISTRIBUTION PLANT</b>						
Land and Land Rights (360)	0				0	34
Structures and Improvements (361)	0				0	35
Station Equipment (362)	0				0	36
Storage Battery Equipment (363)	0				0	37
Poles, Towers and Fixtures (364)	1,621				1,621	38
Overhead Conductors and Devices (365)	12,054				12,054	39
Underground Conduit (366)	0				0	40
Underground Conductors and Devices (367)	28,174	5,371			33,545	41
Line Transformers (368)	20,664	19,767			40,431	42
Services (369)	129,639	672			130,311	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
<b>Total Distribution Plant</b>	<b>192,152</b>	<b>25,810</b>	<b>0</b>	<b>0</b>	<b>217,962</b>	
<b>GENERAL PLANT</b>						
Land and Land Rights (389)	0				0	48
Structures and Improvements (390)	0				0	49
Office Furniture and Equipment (391)	0				0	50
Computer Equipment (391.1)	0				0	51
Transportation Equipment (392)	0				0	52
Stores Equipment (393)	0				0	53
Tools, Shop and Garage Equipment (394)	0				0	54
Laboratory Equipment (395)	0				0	55
Power Operated Equipment (396)	0				0	56
Communication Equipment (397)	0				0	57
SCADA Equipment (397.1)	0				0	58
Miscellaneous Equipment (398)	0				0	59

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$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)	
<b>GENERAL PLANT</b>						
Other Tangible Property (399)	0				0	60
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>192,152</b>	<b>25,810</b>	<b>0</b>	<b>0</b>	<b>217,962</b>	
Common Utility Plant Allocated to Electric Department (300)	0				0	61
<b>Total utility plant in service</b>	<b>192,152</b>	<b>25,810</b>	<b>0</b>	<b>0</b>	<b>217,962</b>	

## TRANSMISSION AND DISTRIBUTION LINES

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

## RURAL LINE CUSTOMERS

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

Particulars (a)	Amount (b)	
Customers added on rural lines during year:		1
Farm Customers		2
Nonfarm Customers		3
<b>Total</b>	<b>0</b>	<b>4</b>
Customers on rural lines at end of year:		5
Rural Customers (served at rural rates):		6
Farm		7
Nonfarm		8
<b>Total</b>	<b>0</b>	<b>9</b>
Customers served at other than rural rates:		10
Farm	11	11
Nonfarm	30	12
<b>Total</b>	<b>41</b>	<b>13</b>
<b>Total customers on rural lines at end of year</b>	<b>41</b>	<b>14</b>

## MONTHLY PEAK DEMAND AND ENERGY USAGE

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

Monthly Peak						Monthly Energy Usage	
Month (a)		kW (b)	Day of Week (c)	Date (MM/DD/YYYY) (d)	Time Beginning (HH:MM) (e)	(kWh) (000's) (f)	
January	01	4,400	Thursday	01/31/2008	11:00	2,311	1
February	02	4,701	Tuesday	02/12/2008	08:00	2,112	2
March	03	4,483	Monday	03/24/2008	10:00	2,003	3
April	04	4,308	Tuesday	04/08/2008	14:00	2,003	4
May	05	4,150	Thursday	05/01/2008	12:00	1,784	5
June	06	4,487	Wednesday	06/25/2008	14:00	1,879	6
July	07	4,789	Tuesday	07/08/2008	14:00	2,123	7
August	08	4,486	Monday	08/18/2008	12:00	1,935	8
September	09	4,758	Tuesday	09/02/2008	14:00	1,835	9
October	10	3,817	Tuesday	10/07/2008	14:00	1,867	10
November	11	3,936	Thursday	11/20/2008	11:00	1,791	11
December	12	4,291	Monday	12/22/2008	09:00	2,106	12
<b>Total</b>		<b>52,606</b>				<b>23,749</b>	

**System Name** DAIRYLAND POWER

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

Type of Reading	Supplier
60 minutes integrated	DAIRYLAND POWER

**ELECTRIC ENERGY ACCOUNT**

Particulars (a)	kWh (000's) (b)	
<b>Source of Energy</b>		
<b>Generation (excluding Station Use):</b>		
Fossil Steam		1
Nuclear Steam		2
Hydraulic		3
Internal Combustion Turbine		4
Internal Combustion Reciprocating	128	5
Non-Conventional (wind, photovoltaic, etc.)		6
<b>Total Generation</b>	<b>128</b>	<b>7</b>
Purchases	23,749	8
Interchanges:		
In (gross)		9
Out (gross)		10
Net	0	11
Transmission for/by others (wheeling):		
Received		12
Delivered		13
Net	0	14
<b>Total Source of Energy</b>	<b>23,877</b>	<b>15</b>
<b>Disposition of Energy</b>		
Sales to Ultimate Consumers (including interdepartmental sales)	22,407	18
Sales For Resale		19
<b>Energy Used by the Company (excluding station use):</b>		
Electric Utility		21
Common (office, shops, garages, etc. serving 2 or more util. depts.)		22
<b>Total Used by Company</b>	<b>0</b>	<b>23</b>
<b>Total Sold and Used</b>	<b>22,407</b>	<b>24</b>
<b>Energy Losses:</b>		
Transmission Losses (if applicable)	237	26
Distribution Losses	1,233	27
<b>Total Energy Losses</b>	<b>1,470</b>	<b>28</b>
<b>Loss Percentage (% Total Energy Losses of Total Source of Energy)</b>	<b>6.1566%</b>	<b>29</b>
<b>Total Disposition of Energy</b>	<b>23,877</b>	<b>30</b>

## SALES OF ELECTRICITY BY RATE SCHEDULE

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

Type of Sales/Rate Class Title (a)	Rate Schedule (b)	Avg. No. of Customers (c)	kWh (000 Omitted) (d)	
<b>Residential Sales</b>				
RESIDENTIAL	RG-1	680	5,290	1
WATER HEATER	RG-1	28	52	2
RURAL	RG-1	41	516	3
<b>Total Sales for Residential Sales</b>		<b>749</b>	<b>5,858</b>	
<b>Commercial &amp; Industrial</b>				
LARGE POWER	CP-2	7	4,341	4
INDUSTRIAL	CP-3	1	4,293	5
INDUSTRIAL INTERRUPTIBLE	CP-4	1	3,911	6
COMMERCIAL	GS-1	136	2,971	7
SMALL POWER	GS-1	7	692	8
INTERDEPARTMENTAL	GS-1	4	112	9
<b>Total Sales for Commercial &amp; Industrial</b>		<b>156</b>	<b>16,320</b>	
<b>Public Street &amp; Highway Lighting</b>				
MUNICIPAL STREET LIGHTING	MS-1	1	229	10
<b>Total Sales for Public Street &amp; Highway Lighting</b>		<b>1</b>	<b>229</b>	
<b>Sales for Resale</b>				
NONE				11
<b>Total Sales for Sales for Resale</b>		<b>0</b>	<b>0</b>	
<b>TOTAL SALES FOR ELECTRICITY</b>		<b>906</b>	<b>22,407</b>	

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

Demand kW (e)	Customer or Distribution kW (f)	Tariff Revenues (g)	PCAC Revenues (h)	Total Revenues (g)+(h)	
		393,250	89,663	<b>482,913</b>	1
		3,380	844	<b>4,224</b>	2
		36,548	8,520	<b>45,068</b>	3
<b>0</b>	<b>0</b>	<b>433,178</b>	<b>99,027</b>	<b>532,205</b>	
13,669	19,755	273,579	75,294	<b>348,873</b>	4
10,240	11,918	199,806	76,180	<b>275,986</b>	5
15,562	18,142	185,891	66,019	<b>251,910</b>	6
		213,373	50,359	<b>263,732</b>	7
		47,865	11,567	<b>59,432</b>	8
		6,218	1,817	<b>8,035</b>	9
<b>39,471</b>	<b>49,815</b>	<b>926,732</b>	<b>281,236</b>	<b>1,207,968</b>	
		27,436	3,988	<b>31,424</b>	10
<b>0</b>	<b>0</b>	<b>27,436</b>	<b>3,988</b>	<b>31,424</b>	
				<b>0</b>	11
<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>39,471</b>	<b>49,815</b>	<b>1,387,346</b>	<b>384,251</b>	<b>1,771,597</b>	

### PURCHASED POWER STATISTICS

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

Particulars (a)	(b)		(c)		
Name of Vendor	DAIRYLAND POWER				1
Point of Delivery	ELROY SUBSTATION				2
Type of Power Purchased (firm, dump, etc.)	SURPLUS				3
Voltage at Which Delivered	2400				4
Point of Metering	ELROY SUBSTATION				5
Total of 12 Monthly Maximum Demands -- kW	52,606				6
Average load factor	<b>61.8425%</b>				7
Total Cost of Purchased Power	968,931				8
Average cost per kWh	<b>0.0408</b>				9
On-Peak Hours (if applicable)					10
Monthly purchases --- kWh (000):	<b>On-peak</b>	<b>Off-peak</b>	<b>On-peak</b>	<b>Off-peak</b>	11
January	2,311				12
February	2,112				13
March	2,003				14
April	2,003				15
May	1,784				16
June	1,879				17
July	2,123				18
August	1,935				19
September	1,835				20
October	1,867				21
November	1,791				22
December	2,106				23
<b>Total kWh (000)</b>	<b>23,749</b>	<b>0</b>			24
Footnotes:					25
					26
					27
					28
					29
					30
					31
					32
					33
					34
					35
					36
					37
					38
Monthly purchases --- kWh (000):	<b>On-peak</b>	<b>Off-peak</b>	<b>On-peak</b>	<b>Off-peak</b>	39
January					40
February					41
March					42
April					43
May					44
June					45
July					46
August					47
September					48
October					49
November					50
December					51
<b>Total kWh (000)</b>					52
Footnotes:					53

## PRODUCTION STATISTICS TOTALS

Particulars (a)	Total (b)	
Name of Plant		1
Unit Identification		2
Type of Generation		3
kWh Net Generation (000)	128	4
Is Generation Metered or Estimated?		5
Is Exciter & Station Use Metered or Estimated?		6
60-Minute Maximum Demand--kW (est. if not meas.)	4,789	7
Date and Hour of Such Maximum Demand	7/8/2008 14	8
<b>Load Factor</b>	<b>0.0031</b>	<b>9</b>
Maximum Net Generation in Any One Day	35,216	10
Date of Such Maximum	1/31/2008	11
Number of Hours Generators Operated	93	12
Maximum Continuous or Dependable Capacity--kW	6,795	13
Is Plant Owned or Leased?		14
Total Production Expenses	60,989	15
<b>Cost per kWh of Net Generation (\$)</b>	<b>476</b>	<b>16</b>
Monthly Net Generation --- kWh (000):		
January	35	17
February	63	18
March	27	19
April	0	20
May	0	21
June	0	22
July	0	23
August	3	24
September	0	25
October	0	26
November	0	27
December	0	28
<b>Total kWh (000)</b>	<b>128</b>	<b>29</b>
Gas Consumed--Therms	0	30
Average Cost per Therm Burned (\$)	0.0000	31
Fuel Oil Consumed Barrels (42 gal.)	223	32
Average Cost per Barrel of Oil Burned (\$)	86.1800	33
Specific Gravity		34
Average BTU per Gallon		35
Lubricating Oil Consumed--Gallons	25	36
Average Cost per Gallon (\$)		37
kWh Net Generation per Gallon of Fuel Oil	14	38
kWh Net Generation per Gallon of Lubr. Oil	5143	39
Does plant produce steam for heating or other purposes in addition to elec. generation?		40
Coal consumed--tons (2,000 lbs.)	0	42
Average Cost per Ton (\$)		43
Kind of Coal Used		44
Average BTU per Pound		45
Water Evaporated--Thousands of Pounds	0	46
Is Water Evaporated, Metered or Estimated?		47
Lbs. of Steam per Lb. of Coal or Equivalent Fuel		48
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.		49
Based on Total Coal Used at Plant		50
Based on Coal Used Solely in Electric Generation		51
Average BTU per kWh Net Generation		52
Total Cost of Fuel (Oil and/or Coal) per kWh Net Generation (\$)	0.1748	53
Footnote		54

### PRODUCTION STATISTICS

Particulars (a)	Plant (b)	Plant (c)	Plant (d)	Plant (e)	
Name of Plant	ELROY				1
Unit Identification	4113-3-2-5				2
Type of Generation	RECIP				3
kWh Net Generation (000)	128				4
Is Generation Metered or Estimated?	M				5
Is Exciter & Station Use Metered or Estimated?	M				6
60-Minute Maximum Demand--kW (est. if not meas.)	4,789				7
Date and Hour of Such Maximum Demand	7/8/2008 0				8
<b>Load Factor</b>	<b>0.0031</b>				9
Maximum Net Generation in Any One Day	6,712				10
Date of Such Maximum	01/31/2008				11
Number of Hours Generators Operated	93				12
Maximum Continuous or Dependable Capacity--kW	6,795				13
Is Plant Owned or Leased?	O				14
Total Production Expenses	60,989				15
<b>Cost per kWh of Net Generation (\$)</b>	<b>476.4766</b>				16
Monthly Net Generation --- kWh (000):					
January	35				17
February	63				18
March	27				19
April					20
May	0				21
June	0				22
July					23
August	3				24
September					25
October					26
November					27
December					28
<b>Total kWh (000)</b>	<b>128</b>				29
Gas Consumed--Therms					30
Average Cost per Therm Burned (\$)					31
Fuel Oil Consumed Barrels (42 gal.)	223				32
Average Cost per Barrel of Oil Burned (\$)	86.1800				33
Specific Gravity					34
Average BTU per Gallon					35
Lubricating Oil Consumed--Gallons	25				36
Average Cost per Gallon (\$)					37
kWh Net Generation per Gallon of Fuel Oil	14				38
kWh Net Generation per Gallon of Lubr. Oil	5,378				39
Does plant produce steam for heating or other purposes in addition to elec. generation?	N				40
Coal consumed--tons (2,000 lbs.)					41
Average Cost per Ton (\$)					42
Kind of Coal Used					43
Average BTU per Pound					44
Water Evaporated--Thousands of Pounds					45
Is Water Evaporated, Metered or Estimated?					46
Lbs. of Steam per Lb. of Coal or Equivalent Fuel					47
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.					48
Based on Total Coal Used at Plant					49
Based on Coal Used Solely in Electric Generation					50
Average BTU per kWh Net Generation					51
Total Cost of Fuel (Oil and/or Coal) per kWh Net Generation (\$)	0.1748				52
Footnotes					53
					54

## STEAM PRODUCTION PLANTS

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

### Boilers

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

1

### Turbine-Generators

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

## INTERNAL COMBUSTION GENERATION PLANTS

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

### Prime Movers

Name of Plant (a)	Unit No. (b)	Year Installed (c)	Type (Recip. or Turbine) (d)	Manufacturer (e)	RPM (f)	Rated HP Each Unit (g)	
ELROY	1	2005	RECIP	CAT		2,310	1
ELROY	2	2005	RECIP	CAT		2,310	2
ELROY	5	1973	RECIP	FAIRBANKS MORSE		2,880	3
<b>Total</b>						<b>7,500</b>	

## INTERNAL COMBUSTION GENERATION PLANTS (cont.)

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

Year Installed (h)	Voltage (kV) (i)	Generators		Total Rated Plant Capacity (kW) (m)	Total Maximum Continuous Plant Capacity (kW) (n)		
		kWh Generated by Each Unit Generator During Yr. (000's) (j)	Rated Unit Capacity				
			kW (k)				kVA (l)
2005	12,470	55	2,250	2,250	2,250	1	
2005	12,470	56	2,250	2,250	2,250	2	
1973	4,160	23	2,295	2,295	2,295	3	
<b>Total</b>		<b>134</b>	<b>6,795</b>	<b>6,795</b>	<b>6,795</b>		

## HYDRAULIC GENERATING PLANTS

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

### HYDRAULIC GENERATING PLANTS (cont.)

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

### 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)	(b)	(c)	Utility Designation			(f)
			(d)	(e)		
Name of Substation	MUNICIPAL					1
Voltage--High Side	69,000					2
Voltage--Low Side	12,470					3
Num. Main Transformers in Operation	2					4
Total Capacity of Transformers in kVA	2,500					5
Number of Spare Transformers on Hand	0					6
15-Minute Maximum Demand in kW	4,789					7
Dt and Hr of Such Maximum Demand	07/08/2008 14:00					8
Kwh Output	23,749					9
Footnotes						10

### SUBSTATION EQUIPMENT (continued)

Particulars (g)	(h)	(i)	Utility Designation			(l)
			(j)	(k)		
Name of Substation						16
Voltage--High Side						17
Voltage--Low Side						18
Num. of Main Transformers in Operation						19
Total Capacity of Transformers in kVA						20
Number of Spare Transformers on Hand						21
15-Minute Maximum Demand in kW						22
Dt and Hr of Such Maximum Demand						23
Kwh Output						24
Footnotes						25

### SUBSTATION EQUIPMENT (continued)

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

## ELECTRIC DISTRIBUTION METERS & LINE TRANSFORMERS

Particulars (a)	Number of Watt-Hour Meters (b)	Line Transformers		13
		Number (c)	Total Cap. (kVA) (d)	
Number first of year	945	339	30,960	1
Acquired during year	76	17	2,515	2
<b>Total</b>	<b>1,021</b>	<b>356</b>	<b>33,475</b>	<b>3</b>
Retired during year	43	6	1,002	4
Sales, transfers or adjustments increase (decrease)		45	9,605	5
<b>Number end of year</b>	<b>978</b>	<b>395</b>	<b>42,078</b>	<b>6</b>
<b>Number end of year accounted for as follows:</b>				<b>7</b>
In customers' use	923	342	32,664	8
In utility's use	2	3	8,000	9
Locked meters on customers' premises				10
In stock	53	50	1,414	11
<b>Total end of year</b>	<b>978</b>	<b>395</b>	<b>42,078</b>	<b>12</b>
				<b>13</b>

## STREET LIGHTING EQUIPMENT

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

Particulars (a)	Watts (b)	Number Each Type (c)	kWh Used Annually (d)	
<b>Street Lighting Non-Ornamental</b>				
Sodium Vapor	100	119	100,519	1
Sodium Vapor	150	6	270	2
Sodium Vapor	250	50	68,550	3
Sodium Vapor	400	2	2,742	4
<b>Total</b>		<b>177</b>	<b>172,081</b>	
<b>Ornamental</b>				
Sodium Vapor	150	8	361	5
Sodium Vapor	250	41	56,575	6
<b>Total</b>		<b>49</b>	<b>56,936</b>	
<b>Other</b>				
NONE				7
<b>Total</b>		<b>0</b>	<b>0</b>	