



3014 (02-05-09)

**ANNUAL REPORT**

OF

Name: JUNEAU UTILITY COMMISSION

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Principal Office: 100 LINCOLN DRIVE  
P.O. BOX 62  
JUNEAU, WI 53039-0062

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For the Year Ended: DECEMBER 31, 2008

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

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

## GENERAL RULES FOR REPORTING

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



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### IDENTIFICATION AND OWNERSHIP

**Exact Utility Name:** JUNEAU UTILITY COMMISSION

**Utility Address:** 100 LINCOLN DRIVE

P.O. BOX 62

JUNEAU, WI 53039-0062

**When was utility organized?** 1/1/1895

**Report any change in name:**

**Effective Date:**

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

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

**Name:** ALICE L. GENTZ

**Title:** UTILITY CLERK/ACCOUNTANT

**Office Address:**

100 LINCOLN DRIVE

P.O. BOX 62

JUNEAU, WI 53039

**Telephone:** (920) 386 - 4808 EXT

**Fax Number:** (920) 386 - 4803

**Email Address:** agentz@cityofjuneau.net

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

**Name:** NONE

**Title:**

**Office Address:**

NONE

NONE, WI 53039

**Telephone:** (920) 386 - 4808

**Fax Number:** (920) 386 - 4803

**Email Address:** agentz@cityofjuneau.net

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

**Name:** DANIEL J. WEGENER

**Title:** PRESIDENT

**Office Address:**

239 MAPLE AVENUE

JUNEAU, WI 53039

**Telephone:** (920) 386 - 2567

**Fax Number:**

**Email Address:** agentz@cityofjuneau.net

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

YES

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

**Name:** JOHN ANDRES

**Title:** PARTNER

**Office Address:** VIRCHOW, KRAUSE & COMPANY, LLP

10 TERRACE COURT

P.O. BOX 7398

MADISON, WI 53707

**Telephone:** (608) 249 - 6622

**Fax Number:** (608) 249 - 8532

**Email Address:** jandres@virchowkrause.com

### IDENTIFICATION AND OWNERSHIP

**Date of most recent audit report:** 2/10/2009

**Period covered by most recent audit:** 2008

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

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**Name:** RANDY SCHAEFER

**Title:** WATER-WASTEWATER SUPERINTENDENT

**Office Address:**

100 LINCOLN DRIVE  
P.O. BOX 62  
JUNEAU, WI 53039

**Telephone:** (920) 386 - 4808

**Fax Number:** (920) 386 - 4803

**Email Address:** rschaefer@cityofjuneau.net

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

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

- MR ROSS CANNIFF, VICE PRESIDENT
  - MR DAVE GRATTON, COMMISSIONER
  - MR PAUL MAROSE, COMMISSIONER
  - MR ROBERT SELCHERT, COMMISSIONER
  - MR DANIEL WEGENER, PRESIDENT
- 

**Is sewer service rendered by the utility?** YES

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

**Date of Ordinance:**

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

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

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**Firm Name:** NONE

**Contact Person:**

**Title:**

**Telephone:**

**Fax Number:**

**Email Address:**

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**Contract/Agreement beginning-ending dates:**

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

## INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	4,047,268	3,927,343	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	3,181,261	2,936,548	2
Depreciation Expense (403)	270,088	252,787	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	195,527	190,369	5
<b>Total Operating Expenses</b>	<b>3,646,876</b>	<b>3,379,704</b>	
<b>Net Operating Income</b>	<b>400,392</b>	<b>547,639</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>400,392</b>	<b>547,639</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)	89,228	109,156	10
Miscellaneous Nonoperating Income (421)	191	64,557	11
<b>Total Other Income</b>	<b>89,419</b>	<b>173,713</b>	
<b>Total Income</b>	<b>489,811</b>	<b>721,352</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	(11,560)	(11,560)	12
Other Income Deductions (426)	63,515	27,461	13
<b>Total Miscellaneous Income Deductions</b>	<b>51,955</b>	<b>15,901</b>	
<b>Income Before Interest Charges</b>	<b>437,856</b>	<b>705,451</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	58,784	56,619	14
Amortization of Debt Discount and Expense (428)	1,121	976	15
Amortization of Premium on Debt--Cr. (429)	74	43	16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	27,538	28,760	18
Interest Charged to Construction--Cr. (432)	34,702	21,490	19
<b>Total Interest Charges</b>	<b>52,667</b>	<b>64,822</b>	
<b>Net Income</b>	<b>385,189</b>	<b>640,629</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	5,805,565	5,164,936	20
Balance Transferred from Income (433)	385,189	640,629	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>6,190,754</b>	<b>5,805,565</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	4,047,268	0	4,047,268	1
<b>Total (Acct. 400):</b>	<b>4,047,268</b>	<b>0</b>	<b>4,047,268</b>	
<b>Operation and Maintenance Expense (401-402):</b>				
Derived	3,181,261	0	3,181,261	2
<b>Total (Acct. 401-402):</b>	<b>3,181,261</b>	<b>0</b>	<b>3,181,261</b>	
<b>Depreciation Expense (403):</b>				
Derived	270,088	0	270,088	3
<b>Total (Acct. 403):</b>	<b>270,088</b>	<b>0</b>	<b>270,088</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	195,527	0	195,527	5
<b>Total (Acct. 408):</b>	<b>195,527</b>	<b>0</b>	<b>195,527</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>400,392</b>	<b>0</b>	<b>400,392</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>				
HARTFORD SAVINGS AND LGIP	89,228		89,228	11
<b>Total (Acct. 419):</b>	<b>89,228</b>	<b>0</b>	<b>89,228</b>	
<b>Miscellaneous Nonoperating Income (421):</b>				
Contributed Plant - Water			0	12
Contributed Plant - Electric		191	191	13

## DETAILS OF INCOME STATEMENT ACCOUNTS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
<b>OTHER INCOME</b>				
<b>Miscellaneous Nonoperating Income (421):</b>				
NONE			0	14
<b>Total (Acct. 421):</b>	<b>0</b>	<b>191</b>	<b>191</b>	
<b>TOTAL OTHER INCOME:</b>	<b>89,228</b>	<b>191</b>	<b>89,419</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>				
<b>Miscellaneous Amortization (425):</b>				
Regulatory Liability (253) Amortization	(11,560)	0	(11,560)	15
NONE			0	16
<b>Total (Acct. 425):</b>	<b>(11,560)</b>	<b>0</b>	<b>(11,560)</b>	
<b>Other Income Deductions (426):</b>				
Depreciation Expense on Contributed Plant - Water	0	11,208	11,208	17
Depreciation Expense on Contributed Plant - Electric	0	16,643	16,643	18
CITY'S PORTION OF ATC SALE	35,613	0	35,613	19
LEGISLATIVE COSTS	51		51	20
<b>Total (Acct. 426):</b>	<b>35,664</b>	<b>27,851</b>	<b>63,515</b>	
<b>TOTAL MISCELLANEOUS INCOME DEDUCTIONS:</b>	<b>24,104</b>	<b>27,851</b>	<b>51,955</b>	
<b>INTEREST CHARGES</b>				
<b>Interest on Long-Term Debt (427):</b>				
Derived	58,784	0	58,784	21
<b>Total (Acct. 427):</b>	<b>58,784</b>	<b>0</b>	<b>58,784</b>	
<b>Amortization of Debt Discount and Expense (428):</b>				
BOND AMORTIZATION - WATER	989	0	989	22
BOND AMORTIZATION - ELECTRIC	132		132	23
<b>Total (Acct. 428):</b>	<b>1,121</b>	<b>0</b>	<b>1,121</b>	
<b>Amortization of Premium on Debt--Cr. (429):</b>				
AMORTIZATION OF PREMIUM	74		74	24
<b>Total (Acct. 429):</b>	<b>74</b>	<b>0</b>	<b>74</b>	
<b>Interest on Debt to Municipality (430):</b>				
Derived	0	0	0	25
<b>Total (Acct. 430):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other Interest Expense (431):</b>				
Derived	27,538	0	27,538	26
<b>Total (Acct. 431):</b>	<b>27,538</b>	<b>0</b>	<b>27,538</b>	
<b>Interest Charged to Construction--Cr. (432):</b>				
ATC PROJECT	34,702		34,702	27
<b>Total (Acct. 432):</b>	<b>34,702</b>	<b>0</b>	<b>34,702</b>	
<b>TOTAL INTEREST CHARGES:</b>	<b>52,667</b>	<b>0</b>	<b>52,667</b>	
<b>NET INCOME:</b>	<b>412,849</b>	<b>(27,660)</b>	<b>385,189</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>Unappropriated Earned Surplus (Beginning of Year) (216):</b>				
Derived	5,199,421	606,144	<b>5,805,565</b>	<b>28</b>
<b>Total (Acct. 216):</b>	<b>5,199,421</b>	<b>606,144</b>	<b>5,805,565</b>	
<b>Balance Transferred from Income (433):</b>				
Derived	412,849	(27,660)	<b>385,189</b>	<b>29</b>
<b>Total (Acct. 433):</b>	<b>412,849</b>	<b>(27,660)</b>	<b>385,189</b>	
<b>Miscellaneous Credits to Surplus (434):</b>				
NONE			<b>0</b>	<b>30</b>
<b>Total (Acct. 434):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Miscellaneous Debits to Surplus--Debit (435):</b>				
NONE			<b>0</b>	<b>31</b>
<b>Total (Acct. 435)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Appropriations of Surplus--Debit (436):</b>				
Detail appropriations to (from) account 215			<b>0</b>	<b>32</b>
<b>Total (Acct. 436)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Appropriations of Income to Municipal Funds--Debit (439):</b>				
NONE			<b>0</b>	<b>33</b>
<b>Total (Acct. 439)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):</b>	<b>5,612,270</b>	<b>578,484</b>	<b>6,190,754</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	561,766	3,485,502	0	0	4,047,268	1
Less: interdepartmental sales	2,085	70,744	0	0	72,829	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) to Operating Revenues - Specify:</b>						
NONE					0	6
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>559,681</b>	<b>3,414,758</b>	<b>0</b>	<b>0</b>	<b>3,974,439</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	58,180	0	58,180	1
Electric operating expenses	120,100	0	120,100	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	797	0	797	8
Electric utility plant accounts	5,052	0	5,052	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	349	0	349	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>184,478</b>	<b>0</b>	<b>184,478</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)	*	1
Water	1.4	*	1
Electric	2.8		2
Gas			3
Sewer			4

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## FULL-TIME EMPLOYEES (FTE)

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### Full-Time Employees (FTE) (Page F-06)

#### General footnotes

WE SHOW FEWER WATER EMPLOYEES THIS YEAR BECAUSE OUR EMPLOYEES ALSO WORK IN THE WASTEWATER DEPARTMENT. DUE TO THE FLOODING IN 2008, EMPLOYEES SPENT MANY MORE HOURS WORKING AT THE WASTEWATER TREATMENT PLANT AND LESS IN THE WATER DEPARTMENT.

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**BALANCE SHEET**

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
<b>UTILITY PLANT</b>			
Utility Plant (101)	9,106,035	9,796,192	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	3,228,778	3,009,911	2
<b>Net Utility Plant</b>	<b>5,877,257</b>	<b>6,786,281</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)	54,771	51,670	5
Other Investments (124)	7,992	7,597	* 6
Sinking Funds (125)	1,354,966	1,432,402	7
Depreciation Fund (126)	22,416	0	8
Other Special Funds (128)	0		9
<b>Total Other Property and Investments</b>	<b>1,440,145</b>	<b>1,491,669</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash (131)	2,013,262	1,113,627	10
Special Deposits (134)	0		11
Working Funds (135)			12
Temporary Cash Investments (136)			13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	365,630	337,945	15
Other Accounts Receivable (143)	1,031	12,165	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	17,746	10,590	18
Plant Materials and Operating Supplies (154)	107,883	91,097	19
Merchandise (155)	0	0	20
Other Materials and Supplies (156)	0	0	21
Stores Expense (163)	0	0	22
Prepayments (165)	6,459	6,426	* 23
Interest and Dividends Receivable (171)		1,370	24
Accrued Utility Revenues (173)			25
Miscellaneous Current and Accrued Assets (174)			26
<b>Total Current and Accrued Assets</b>	<b>2,512,011</b>	<b>1,573,220</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	11,081	7,901	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>11,081</b>	<b>7,901</b>	
<b>Total Assets and Other Debits</b>	<b>9,840,494</b>	<b>9,859,071</b>	

**BALANCE SHEET**

<b>Liabilities and Other Credits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	1,509,619	1,509,619	<b>33</b>
Appropriated Earned Surplus (215)			<b>34</b>
Unappropriated Earned Surplus (216)	6,190,754	5,805,565	<b>35</b>
<b>Total Proprietary Capital</b>	<b>7,700,373</b>	<b>7,315,184</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	1,513,986	1,293,935	<b>36</b>
Advances from Municipality (223)	0	0	<b>37</b>
Other Long-Term Debt (224)	0	0	<b>38</b>
<b>Total Long-Term Debt</b>	<b>1,513,986</b>	<b>1,293,935</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	642,726	<b>39</b>
Accounts Payable (232)	251,267	188,507	<b>40</b>
Payables to Municipality (233)	0	0	<b>41</b>
Customer Deposits (235)	90	90	<b>42</b>
Taxes Accrued (236)	179,380	174,487	<b>43</b>
Interest Accrued (237)	18,027	20,839	<b>44</b>
Tax Collections Payable (241)		31,955	<b>45</b>
Miscellaneous Current and Accrued Liabilities (242)			<b>46</b>
<b>Total Current and Accrued Liabilities</b>	<b>448,764</b>	<b>1,058,604</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	604	678	<b>47</b>
Customer Advances for Construction (252)		0	<b>48</b>
Other Deferred Credits (253)	176,767	184,950	<b>49</b>
<b>Total Deferred Credits</b>	<b>177,371</b>	<b>185,628</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)			<b>50</b>
Injuries and Damages Reserve (262)			<b>51</b>
Pensions and Benefits Reserve (263)		5,720	<b>52</b>
Miscellaneous Operating Reserves (265)			<b>53</b>
<b>Total Operating Reserves</b>	<b>0</b>	<b>5,720</b>	
<b>Total Liabilities and Other Credits</b>	<b>9,840,494</b>	<b>9,859,071</b>	

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## BALANCE SHEET

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### Balance Sheet (Page F-07)

#### General footnotes

AC 124 - INVESTMENT IN RESCO ELECTRIC SUPPLY COMPANY.

AC 165 - PREPAID NONPROPERTY INSURANCE.

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## NET UTILITY PLANT

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

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
<b>First of Year:</b>					
Total Utility Plant - First of Year	4,477,448	0	0	5,318,744	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)	3,938,078	0	0	4,138,648	2
Utility Plant in Service - Contributed Plant (101.2)	539,947	0	0	449,993	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)				39,369	8
<b>Total Utility Plant</b>	<b>4,478,025</b>	<b>0</b>	<b>0</b>	<b>4,628,010</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)	966,392	0	0	1,824,044	9
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	102,627	0	0	237,978	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)				97,737	* 15
<b>Total Accumulated Provision</b>	<b>1,069,019</b>	<b>0</b>	<b>0</b>	<b>2,159,759</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)				0	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>3,409,006</b>	<b>0</b>	<b>0</b>	<b>2,468,251</b>	

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## NET UTILITY PLANT

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### Net Utility Plant (Page F-08)

#### General footnotes

THE AMOUNT AC 116 IS THE AMOUNT RECEIVED FOR THE SALE OF WIRE AND POLES TO THE ATC. THESE POLES AND WIRE WERE NOT FULLY DEPRECIATED. WE REMOVED \$104,738 FROM ACCT #364, \$48,615 FROM ACCT #365, AND DEBITED ACCUM. DEPR. FOR \$55,615. THE AMOUNT ON THIS LINE REPRESENTS THE DIFFERENCE.

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## 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>	875,023	1,807,903			<b>2,682,926</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	88,959	181,129			<b>270,088</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	3,702				<b>3,702</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage		30,344			<b>30,344</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>92,661</b>	<b>211,473</b>	<b>0</b>	<b>0</b>	<b>304,134</b>	<b>16</b>
<b>Debits during year</b>						<b>17</b>
Book cost of plant retired	1,106	194,445			<b>195,551</b>	<b>18</b>
Cost of removal	186	887			<b>1,073</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>1,292</b>	<b>195,332</b>	<b>0</b>	<b>0</b>	<b>196,624</b>	<b>25</b>
<b>Balance end of year (111.1)</b>	<b>966,392</b>	<b>1,824,044</b>	<b>0</b>	<b>0</b>	<b>2,790,436</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>	91,483	235,502			<b>326,985</b>	1
<b>Credits During Year</b>						2
<b>Accruals:</b>						3
Charged Other Income Deductions (426)	11,208	16,643			<b>27,851</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		481			<b>481</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>11,208</b>	<b>17,124</b>	<b>0</b>	<b>0</b>	<b>28,332</b>	16
<b>Debits during year</b>						17
Book cost of plant retired	50	14,648			<b>14,698</b>	18
Cost of removal	14				<b>14</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>64</b>	<b>14,648</b>	<b>0</b>	<b>0</b>	<b>14,712</b>	25
<b>Balance end of year (111.2)</b>	<b>102,627</b>	<b>237,978</b>	<b>0</b>	<b>0</b>	<b>340,605</b>	26
<b>Footnotes</b>						27

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

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

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

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

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

## MATERIALS AND SUPPLIES

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

Account	Total End of Year	Amount Prior Year	
Electric utility total	99,294	82,330	1
Water utility (154)	8,589	8,767	2
Sewer utility (154)		0	3
Heating utility (154)			4
Gas utility (154)		0	5
Merchandise (155)		0	6
Other materials & supplies (156)		0	7
Stores expense (163)			8
<b>Total Materials and Supplies</b>	<b>107,883</b>	<b>91,097</b>	

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

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

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
<b>Unamortized debt discount &amp; expense (181)</b>				
1998 REVENUE BONDS	705	428	3,705	1
2007 GO BONDS	381	428	3,110	2
2008 STATE TRUST FUND LOAN	33	428	4,266	3
<b>Total</b>			<b>11,081</b>	
<b>Unamortized premium on debt (251)</b>				
07 GO BOND	74	429	604	4
<b>Total</b>			<b>604</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	1,509,619	1
<b>Changes during year (explain):</b>		
NONE		2
<b>Balance end of year</b>	<b>1,509,619</b>	

**BONDS (ACCT. 221)**

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
1998 REVENUE BONDS	07/15/1998	03/01/2018	4.85%	453,731	<b>1</b>
2002A LEASE BONDS	04/02/2002	10/01/2019	4.83%	495,000	<b>2</b>
2007 GO PROMISSORY NOTES	06/04/2007	03/01/2017	3.99%	254,000	<b>3</b>
2008 STATE TRUST FUND LOAN	12/05/2008	03/15/2018	4.50%	311,255	<b>4</b>
<b>Total Bonds (Account 221):</b>				<b>1,513,986</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>					
NONE	00/00/0000	00/00/0000	0.00%		1
<b>Total for Account 223</b>				<b>0</b>	
<b>Other Long-Term Debt (224)</b>					
NONE	00/00/0000	00/00/0000	0.00%		2
<b>Total for Account 224</b>				<b>0</b>	
<b>Notes Payable (231)</b>					
NONE	00/00/0000	00/00/0000	0.00%		3
<b>Total for Account 231</b>				<b>0</b>	

**TAXES ACCRUED (ACCT. 236)**

Particulars (a)	Amount (b)	
Balance first of year	174,487	1
<b>Accruals:</b>		
Charged water department expense	84,990	2
Charged electric department expense	110,538	3
Charged sewer department expense		4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>195,528</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	174,488	6
Social Security taxes	13,640	7
PSC Remainder Assessment	2,277	8
<b>Other (explain):</b>		
GROSS RECEIPTS TAX	230	9
<b>Total payments and other debits</b>	<b>190,635</b>	
<b>Balance end of year</b>	<b>179,380</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>					
1998 REVENUE BONDS	8,217	23,176	23,718	7,675	1
2002A LEASE BONDS	6,194	24,333	24,640	5,887	2
2007 GO BONDS	6,428	10,234	13,238	3,424	3
2008 STF LOAN	0	1,041	0	1,041	4
<b>Subtotal</b>	<b>20,839</b>	<b>58,784</b>	<b>61,596</b>	<b>18,027</b>	
<b>Advances from Municipality (223)</b>					
NONE				0	5
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</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>					
ELECTRIC LINE OF CREDIT	0	27,538	27,538	0	* 7
<b>Subtotal</b>	<b>0</b>	<b>27,538</b>	<b>27,538</b>	<b>0</b>	
<b>Total</b>	<b>20,839</b>	<b>86,322</b>	<b>89,134</b>	<b>18,027</b>	

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## INTEREST ACCRUED (ACCT. 237)

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

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

THE ELECTRIC LINE OF CREDIT WAS PAID OFF ON DECEMBER 30, 2008.

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## 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>		
ADVANCE TO TIF II	54,771	1
<b>Total (Acct. 123):</b>	<b>54,771</b>	
<b>Other Investments (124):</b>		
RESCO INVESTMENT	7,992	2
<b>Total (Acct. 124):</b>	<b>7,992</b>	
<b>Sinking Funds (125):</b>		
RESERVE ACCOUNT - WATER	82,901	3
RESERVE ACCOUNT - ELECTRIC	18,047	4
WATER INVESTMENT -LGIP	351,748	5
ELECTRIC INVESTMENT - LGIP	583	6
REDEMPTION FUND - WATER	321,468	7
REDEMPTION FUND - ELECTRIC	69,652	8
EQUIPMENT REPLACEMENT FUND - WATER	118,023	9
EQUIPMENT REPLACEMENT FUND - ELECTRIC	392,544	10
<b>Total (Acct. 125):</b>	<b>1,354,966</b>	
<b>Depreciation Fund (126):</b>		
DEPRECIATION FUND - ELECTRIC	22,416	11
<b>Total (Acct. 126):</b>	<b>22,416</b>	
<b>Other Special Funds (128):</b>		
NONE		12
<b>Total (Acct. 128):</b>	<b>0</b>	
<b>Special Deposits (134):</b>		
NONE		13
<b>Total (Acct. 134):</b>	<b>0</b>	
<b>Notes Receivable (141):</b>		
NONE		14
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	54,088	15
Electric	311,542	16
Sewer (Regulated)		17
<b>Other (specify):</b>		
NONE		18
NONE		19
<b>Total (Acct. 142):</b>	<b>365,630</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		20
Merchandising, jobbing and contract work		21
<b>Other (specify):</b>		
MISCELLANEOUS - WATER	706	22

## 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>		
MISCELLANEOUS - ELECTRIC	325	23
<b>Total (Acct. 143):</b>	<b>1,031</b>	
<b>Receivables from Municipality (145):</b>		
INVOICES DUE	7,425	* 24
UTILITY TAX ROLL - WATER	2,123	25
UTILITY TAX ROLL - ELECTRIC	8,198	26
<b>Total (Acct. 145):</b>	<b>17,746</b>	
<b>Prepayments (165):</b>		
PREPAID INSURANCE - WATER	1,144	27
PREPAID INSURANCE - ELECTRIC	1,464	28
REMAINDER ASSESSMENT - WATER	616	29
REMAINDER ASSESSMENT - ELECTRIC	3,235	30
<b>Total (Acct. 165):</b>	<b>6,459</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE		31
<b>Total (Acct. 182):</b>	<b>0</b>	
<b>Preliminary Survey and Investigation Charges (183):</b>		
NONE		32
<b>Total (Acct. 183):</b>	<b>0</b>	
<b>Clearing Accounts (184):</b>		
NONE		33
<b>Total (Acct. 184):</b>	<b>0</b>	
<b>Temporary Facilities (185):</b>		
NONE		34
<b>Total (Acct. 185):</b>	<b>0</b>	
<b>Miscellaneous Deferred Debits (186):</b>		
NONE		35
<b>Total (Acct. 186):</b>	<b>0</b>	
<b>Payables to Municipality (233):</b>		
NONE		36
<b>Total (Acct. 233):</b>	<b>0</b>	
<b>Other Deferred Credits (253):</b>		
Regulatory Liability	173,390	37
COMMITMENT TO COMMUNITY	3,377	38
<b>Total (Acct. 253):</b>	<b>176,767</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.**

COST OF UTILITY INSTALLING FIBER FOR COMMUNICATION TO CITY BUILDINGS.

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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)	3,934,451	4,159,895	0	0	<b>8,094,346</b>	<b>1</b>
Materials and Supplies	8,678	90,812	0	0	<b>99,490</b>	<b>2</b>
<b>Other (specify):</b>						
NONE					<b>0</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation (111.1)	920,707	1,815,973	0	0	<b>2,736,680</b>	<b>4</b>
Customer Advances for Construction					<b>0</b>	<b>5</b>
Regulatory Liability	49,978	129,191	0	0	<b>179,169</b>	<b>6</b>
NONE					<b>0</b>	<b>7</b>
<b>Average Net Rate Base</b>	<b>2,972,444</b>	<b>2,305,543</b>	<b>0</b>	<b>0</b>	<b>5,277,987</b>	
Net Operating Income	225,672	174,720	0	0	<b>400,392</b>	<b>8</b>
<b>Net Operating Income as a percent of</b>						
<b>Average Net Rate Base</b>	<b>7.59%</b>	<b>7.58%</b>	<b>N/A</b>	<b>N/A</b>	<b>7.59%</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	51,591	133,359	0	0	<b>184,950</b>	1
<b>Add credits during year:</b>						
NONE					<b>0</b>	2
<b>Deduct charges:</b>						
Miscellaneous Amortization (425)	3,225	8,335	0	0	<b>11,560</b>	3
<b>Other (specify):</b>						
NONE					<b>0</b>	4
<b>Balance End of Year</b>	<b>48,366</b>	<b>125,024</b>	<b>0</b>	<b>0</b>	<b>173,390</b>	

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## IMPORTANT CHANGES DURING THE YEAR

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Report changes of any of the following types:

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1. Acquisitions.

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2. Leaseholder changes.

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3. Extensions of service.

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4. Estimated changes in revenues due to rate changes.

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5. Obligations incurred or assumed, excluding commercial paper.

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6. Formal proceedings with the Public Service Commission.

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7. Any additional matters.

THE ATC PURCHASED THE REST OF OUR TRANSMISSION LINES AT THE END OF 2008. WE WERE  
ABLE TO PAY OFF OUR LINE OF CREDIT WE TOOK OUT IN 2006.

\*

## 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)	554,627	558,466	1
<b>Total Sales of Water</b>	<b>554,627</b>	<b>558,466</b>	
<b>Other Operating Revenues</b>			
Forfeited Discounts (470 )	692	1,122	2
Rents from Water Property (472 )	0	188	3
Interdepartmental Rents (473 )	0	0	4
Other Water Revenues (474 )	6,447	3,888	5
<b>Total Other Operating Revenues</b>	<b>7,139</b>	<b>5,198</b>	
<b>Total Operating Revenues</b>	<b>561,766</b>	<b>563,664</b>	
<b>Operation and Maintenance Expenses</b>			
Source of Supply Expenses (600-605)	0	0	6
Pumping Expenses (620-625)	33,965	33,459	7
Water Treatment Expenses (630-635)	17,576	36,731	8
Transmission and Distribution Expenses (640-655)	62,706	47,913	9
Customer Accounts Expenses (901-906)	4,331	3,873	10
Sales Expenses (910 )	0	0	11
Administrative and General Expenses (920-935)	43,568	42,628	12
<b>Total Operation and Maintenance Expenses</b>	<b>162,146</b>	<b>164,604</b>	
<b>Other Operating Expenses</b>			
Depreciation Expense (403 )	88,959	85,979	13
Amortization Expense (404-407)	0	0	14
Taxes (408 )	84,989	84,472	15
<b>Total Other Operating Expenses</b>	<b>173,948</b>	<b>170,451</b>	
<b>Total Operating Expenses</b>	<b>336,094</b>	<b>335,055</b>	
<b>NET OPERATING INCOME</b>	<b>225,672</b>	<b>228,609</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 )	761	32,280	186,290	5
Commercial (461.2 )	84	8,384	37,986	6
Industrial (461.3 )	10	2,598	9,680	7
Public Authority (461.4 )	24	34,784	88,790	8
<b>Total Metered Sales to General Customers (461)</b>	<b>879</b>	<b>78,046</b>	<b>322,746</b>	
Private Fire Protection Service (462 )	19		30,864	9
Public Fire Protection Service (463 )	874		198,932	10
Other Water Sales (465 )				11
Sales for Resale (466 )		0	0	12
Interdepartmental Sales (467 )	6	473	2,085	13
<b>Total Sales of Water</b>	<b>1,778</b>	<b>78,519</b>	<b>554,627</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)	1
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)	198,932	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>198,932</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	692	5
<b>Other (specify):</b>		
NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>692</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>		
ADMINISTRATIVE FEES	18	9
WORKMANS COMP WAGE REIMBURSEMENT	264	10
PENALTIES FOR UNPAID UTILITIES PUT ON TAX ROLL	197	11
FEMA REIMBURSEMENT FOR FLOOD DAMAGE	2,275	12
Return on net investment in meters charged to sewer department	3,693	13
<b>Other (specify):</b>		
<b>Total Other Water Revenues (474)</b>	<b>6,447</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)		0	1
Purchased Water (601)		0	2
Operation Supplies and Expenses (602)		0	3
Maintenance of Water Source Plant (605)		0	4
<b>Total Source of Supply Expenses</b>	<b>0</b>	<b>0</b>	
<b>PUMPING EXPENSES</b>			
Operation Labor (620)	6,270	5,776	5
Fuel for Power Production (621)		0	6
Fuel or Power Purchased for Pumping (622)	14,737	14,191	7
Operation Supplies and Expenses (623)	9,690	9,020	8
Maintenance of Pumping Plant (625)	3,268	4,472	9
<b>Total Pumping Expenses</b>	<b>33,965</b>	<b>33,459</b>	
<b>WATER TREATMENT EXPENSES</b>			
Operation Labor (630)	9,610	10,586	10
Chemicals (631)	6,148	8,395	11
Operation Supplies and Expenses (632)		90	12
Maintenance of Water Treatment Plant (635)	1,818	17,660	* 13
<b>Total Water Treatment Expenses</b>	<b>17,576</b>	<b>36,731</b>	
<b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>			
Operation Labor (640)	27,835	27,079	14
Operation Supplies and Expenses (641)	9,434	6,157	15
Maintenance of Distribution Reservoirs and Standpipes (650)	575	555	16
Maintenance of Mains (651)	20,008	2,510	* 17
Maintenance of Services (652)	151	169	18
Maintenance of Meters (653)	3,798	5,091	19
Maintenance of Hydrants (654)	905	6,323	* 20
Maintenance of Other Plant (655)		29	21
<b>Total Transmission and Distribution Expenses</b>	<b>62,706</b>	<b>47,913</b>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>			
Meter Reading Labor (901)	1,585	1,385	22
Accounting and Collecting Labor (902)	2,180	2,133	23
Supplies and Expenses (903)	566	355	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>4,331</b>	<b>3,873</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)	6,459	6,586	28
Office Supplies and Expenses (921)	1,906	1,923	29
Administrative Expenses Transferred--Credit (922)	18	0	30
Outside Services Employed (923)	5,389	5,349	31
Property Insurance (924)	1,662	1,568	32
Injuries and Damages (925)	4,612	3,366	33
Employee Pensions and Benefits (926)	20,759	21,451	34
Regulatory Commission Expenses (928)		0	35
Miscellaneous General Expenses (930)		0	36
Transportation Expenses (933)	2,770	2,366	37
Maintenance of General Plant (935)	29	19	38
<b>Total Administrative and General Expenses</b>	<b>43,568</b>	<b>42,628</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>162,146</b>	<b>164,604</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.

AC 635 - IN 2007 WE REPAINTED THE EXTERIORS OF 3 WELL HOUSE FILTER TENKS. WE HAD NORMAL EXPENSES IN 2008.

AC 651 - WE HAD SEVERAL WATER MAIN BREAKS IN 2008.

AC 654 - IN 2007 WE REPAINTED HYDRANTS. NONE WERE REPAINTED IN 2008.

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### TAXES (ACCT. 408 - WATER)

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

Description of Tax (a)	Method Used to Allocate Between Departments (b)	This Year (c)	Last Year (d)	
Property Tax Equivalent		81,271	80,709	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		1,220	1,324	2
<b>Net property tax equivalent</b>		<b>80,051</b>	<b>79,385</b>	
Social Security	SS - \$3,607.47; MED - \$843.66	4,451	4,516	3
PSC Remainder Assessment		487	571	4
Other (specify): NONE			0	5
<b>Total tax expense</b>		<b>84,989</b>	<b>84,472</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			Dodge				1
<b>SUMMARY OF TAX RATES</b>							<b>2</b>
State tax rate	mills		0.192846				3
County tax rate	mills		5.628845				4
Local tax rate	mills		7.555652				5
School tax rate	mills		13.323984				6
Voc. school tax rate	mills		1.525864				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>28.227191</b>				<b>10</b>
Less: state credit	mills		2.123624				11
<b>Net tax rate</b>	mills		<b>26.103567</b>				<b>12</b>
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							<b>13</b>
<b>Local Tax Rate</b>	mills		<b>7.555652</b>				<b>14</b>
<b>Combined School Tax Rate</b>	mills		<b>14.849848</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>22.405500</b>				<b>17</b>
<b>Total Tax Rate</b>	mills		<b>28.227191</b>				<b>18</b>
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.793756</b>				<b>19</b>
<b>Total tax net of state credit</b>	mills		<b>26.103567</b>				<b>20</b>
<b>Net Local and School Tax Rate</b>	mills		<b>20.719861</b>				<b>21</b>
Utility Plant, Jan. 1	\$	4,477,448	4,477,448				22
Materials & Supplies	\$	8,767	8,767				23
<b>Subtotal</b>	\$	4,486,215	4,486,215				<b>24</b>
Less: Plant Outside Limits	\$	29,000	29,000				25
<b>Taxable Assets</b>	\$	4,457,215	4,457,215				<b>26</b>
Assessment Ratio	dec.		0.880007				27
<b>Assessed Value</b>	\$	3,922,380	3,922,380				<b>28</b>
<b>Net Local &amp; School Rate</b>	mills		<b>20.719861</b>				<b>29</b>
<b>Tax Equiv. Computed for Current Year</b>	\$	81,271	81,271				<b>30</b>
Tax Equivalent per 1994 PSC Report	\$	60,345					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
<b>Tax equiv. for current year (see note 6)</b>	\$	81,271					<b>34</b>
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)	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)	4,084				4,084	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)	37,523				37,523	8
Supply Mains (316)	0				0	9
Other Water Source Plant (317)	0				0	10
<b>Total Source of Supply Plant</b>	<b>41,607</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>41,607</b>	
<b>PUMPING PLANT</b>						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	182,806				182,806	12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	35,060	760	365		35,455	* 14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	0				0	16
<b>Total Pumping Plant</b>	<b>217,866</b>	<b>760</b>	<b>365</b>	<b>0</b>	<b>218,261</b>	
<b>WATER TREATMENT PLANT</b>						
Land and Land Rights (330)	0				0	17
Structures and Improvements (331)	47,833				47,833	18
Sand or Other Media Filtration Equipment (332)	167,264				167,264	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
<b>Total Water Treatment Plant</b>	<b>215,097</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>215,097</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>						
Land and Land Rights (340)	15				15	22
Structures and Improvements (341)	15,442				15,442	23
Distribution Reservoirs and Standpipes (342)	350,055				350,055	24
Transmission and Distribution Mains (343)	2,059,868	2,706	672		2,061,902	* 25
Services (345)	475,709				475,709	26
Meters (346)	134,200	851			135,051	27
Hydrants (348)	251,906				251,906	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)	0				0	29
<b>Total Transmission and Distribution Plant</b>	<b>3,287,195</b>	<b>3,557</b>	<b>672</b>	<b>0</b>	<b>3,290,080</b>	
<b>GENERAL PLANT</b>						
Land and Land Rights (389)	1,854				1,854	30
Structures and Improvements (390)	62,945				62,945	31
Office Furniture and Equipment (391)	1,306				1,306	32
Computer Equipment (391.1)	16,978	180	69		17,089	33
Transportation Equipment (392)	30,644				30,644	34
Stores Equipment (393)	0				0	35
Tools, Shop and Garage Equipment (394)	11,877				11,877	36
Laboratory Equipment (395)	1,656				1,656	37
Power Operated Equipment (396)	5,510				5,510	38
Communication Equipment (397)	25,275	3,863			29,138	* 39
SCADA Equipment (397.1)	0				0	40
Miscellaneous Equipment (398)	11,014				11,014	41
<b>Total General Plant</b>	<b>169,059</b>	<b>4,043</b>	<b>69</b>	<b>0</b>	<b>173,033</b>	
<b>Total utility plant in service directly assignable</b>	<b>3,930,824</b>	<b>8,360</b>	<b>1,106</b>	<b>0</b>	<b>3,938,078</b>	
Common Utility Plant Allocated to Water Department (300)	0				0	42
<b>Total utility plant in service</b>	<b>3,930,824</b>	<b>8,360</b>	<b>1,106</b>	<b>0</b>	<b>3,938,078</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 Plant in Service Additions, Accounts 316 or 343, are greater than zero AND Additions on the Mains schedule are zero, please explain.**

OUR ONLY ADDITION IN THE ACCOUNT WAS FOR A VALVE REPLACEMENT.

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

THIS IS THE RETIRMENT OF THE VALVE THAT WAS REPLACED.

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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)	0				0	24
Transmission and Distribution Mains (343)	262,204		50		262,154	* 25
Services (345)	241,131				241,131	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)	36,662				36,662	28
Other Transmission and Distribution Plant (349)	0				0	29
<b>Total Transmission and Distribution Plant</b>	<b>539,997</b>	<b>0</b>	<b>50</b>	<b>0</b>	<b>539,947</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>539,997</b>	<b>0</b>	<b>50</b>	<b>0</b>	<b>539,947</b>	
Common Utility Plant Allocated to Water Department (300)	0				0	42
<b>Total utility plant in service</b>	<b>539,997</b>	<b>0</b>	<b>50</b>	<b>0</b>	<b>539,947</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 Plant in Service Retirements, Accounts 316 or 343, are greater than zero AND Retirements on the Mains schedule are zero, please explain.**

**THIS IS THE CONTRIBUTED PORTION OF THE RETIRMENT OF THE VALVE THAT WAS REPLACED.**

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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			8,778	8,778	1
February			6,832	6,832	2
March			7,509	7,509	3
April			8,348	8,348	4
May			7,442	7,442	5
June			7,773	7,773	6
July			7,736	7,736	7
August			7,672	7,672	8
September			7,134	7,134	9
October			7,138	7,138	10
November			6,501	6,501	11
December			6,549	6,549	12
<b>Total annual pumpage</b>	<b>0</b>	<b>0</b>	<b>89,412</b>	<b>89,412</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):	89,412	1
Less: Gallons (000's) used in the treatment process:	1,757	2
Subtotal: Gallons (000's) entering distribution system:	<b>87,655</b>	3
Less: Gallons (000's) sold:	78,519	4
Gallons (000's) entering distribution system but not sold:	<b>9,136</b>	5
Estimated Water Usage:		6
Gallons (000's) used to flush mains:	89	7
Gallons (000's) used for fire protection:		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>89</b>	11
Estimated Water Losses:		12
Gallons (000's) lost due to main leaks or breaks:	779	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>8,268</b>	17
Subtotal of Estimated Losses:	<b>9,047</b>	18
Percentage of water entering distribution system sold:	<b>90%</b>	19
Percentage of unaccounted for water:	<b>9%</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.)	651	22
Date of maximum: 06/08/2008		23
Cause of maximum: Water main break		24
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)	101	25
Date of minimum: 08/28/2008		26
Total KWH used by the utility (include pumping, treatment facilities and other utility operations):	127,260	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:	5	32
Number of service breaks repaired this year:		33
Population served (estimate the number of individuals served):		34
Inside municipality?	2,680	35
Outside municipality?	5	36

**SOURCES OF WATER SUPPLY - GROUND WATERS**

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<b>Location (a)</b>	<b>Identification Number (b)</b>	<b>Depth in feet (c)</b>	<b>Well Diameter in inches (d)</b>	<b>Yield Per Day in gallons (e)</b>	<b>Currently In Service? (f)</b>	
WELL #1, 128 S MAIN STREET	1	666	12	400,000	Yes	<b>1</b>
WELL #2, 239 S MILL STREET	2	680	24	330,000	Yes	<b>2</b>
WELL #3, 330 SOUTH STREET	3	625	24	820,000	Yes	<b>3</b>

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## SOURCES OF WATER SUPPLY - SURFACE WATERS

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

### PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	WELL#1	WELL#2	WELL#3	1
Location	128 S MAIN STREET	239 S MILL STREET	330 SOUTH STREET	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	LAYNE	LAYNE	LAYNE	5
Year Installed	1988	1936	1975	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	280	230	570	8
Pump Motor or Standby Engine Mfr	FAIRBANKS	US	US	9
Year Installed	1936	1996	1999	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	25	30	50	12
Footnotes	*	*		13
				14

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				15
Location				16
Purpose				17
Destination				18
Pump Manufacturer				19
Year Installed				20
Type				21
Actual Capacity (gpm)				22
Pump Motor or Standby Engine Mfr				23
Year Installed				24
Type				25
Horsepower				26
Footnotes				27
				28

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## PUMPING & POWER EQUIPMENT

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### Pumping & Power Equipment (Page W-17)

#### General footnotes

WELL #2 MOTOR AND PUMP WERE REBUILT IN 2007.

WELL #3 MOTOR AND PUMP WERE REBUILT IN 2005.

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## 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	TOWER #1 - WELL #1	TOWER #1 - WELL #3	TOWER #1 - WELL#2	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	ET	3
Year constructed	1984	1984	1984	4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	STEEL	5
Elevation difference in feet (See Headnote 3.)	145	145	145	6
Total capacity in gallons (actual)	500,000	500,000	500,000	7
				8
<b>WATER TREATMENT PLANT</b>				<b>9</b>
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID	LIQUID	10
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	WELLHOUSE	11
Filters, type (gravity, pressure, other, none)	PRESSURE	PRESSURE	PRESSURE	12
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.3600	0.8640	0.3600	13
Is a corrosion control chemical used (yes, no)?	N	N	N	14
Is water fluoridated (yes, no)?	Y	Y	Y	15
Footnotes				16

## WATER MAINS

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

Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	Number of Feet			Adjustments Increase or (Decrease) (g)	End of Year (h)	
			First of Year (d)	Added During Year (e)	Retired During Year (f)			
M	D	4.000	2,940				2,940	1
M	D	6.000	26,381				26,381	2
M	D	8.000	20,196				20,196	3
M	D	10.000	28,120				28,120	4
M	D	12.000	8,533				8,533	5
<b>Total Within Municipality</b>			<b>86,170</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>86,170</b>	
M	D	10.000	2,275				2,275	6
<b>Total Outside of Municipality</b>			<b>2,275</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,275</b>	
<b>Total Utility</b>			<b>88,445</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>88,445</b>	

## WATER SERVICES

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

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
L	0.750	10				10		1
M	0.750	123				123		2
M	1.000	534				534	2	3
M	1.250	2				2		4
M	1.500	17				17		5
L	1.500	6				6		6
M	2.000	29				29		7
P	4.000	1				1		8
M	4.000	10				10		9
M	6.000	7				7		10
M	8.000	7				7		11
M	10.000	1				1		* 12
<b>Total Utility</b>		<b>747</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>747</b>	<b>2</b>	

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## WATER SERVICES

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### Water Services (Page W-20)

#### General footnotes

THERE IS A SIGNIFICANT DIFFERENCE BETWEEN THE NUMBER OF WATER SERVICES AND THE NUMBER OF CUSTOMERS DUE TO SEVERAL APARTMENT BUILDINGS AND MULTIPLE FAMILY RESIDENCES WITH ONE SERVICE PER BUILDING.

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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	902	0			902	39	1
0.750	11	2			13	2	2
1.000	19	3			22	0	3
1.250	0	0			0	0	4
1.500	14	0			14	4	5
2.000	19	0			19	2	6
3.000	4	0			4	0	7
4.000	1	0			1	1	8
6.000	2	0			2	2	* 9
<b>Total:</b>	<b>972</b>	<b>5</b>	<b>0</b>	<b>0</b>	<b>977</b>	<b>50</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	749	52	6	3	5	87	902	1
0.750	0	7	1	0	0	5	13	2
1.000	0	11	2	2	0	7	22	3
1.250	0	0	0	0	0	0	0	4
1.500	0	10	1	1	0	2	14	5
2.000	0	4	1	10	1	3	19	6
3.000	0	0	1	1	2	0	4	7
4.000	0	0	0	1	0	0	1	8
6.000	0	0	0	2	0	0	2	* 9
<b>Total:</b>	<b>749</b>	<b>84</b>	<b>12</b>	<b>20</b>	<b>8</b>	<b>104</b>	<b>977</b>	

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## METERS

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**Meters (Page W-21)**

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

BECAUSE WE HAVE WATER LOSSES OF LESS THAN 25%, WE HAVE ADOPTED A 20 YEAR REPLACEMENT PROGRAM FOR RESIDENTIAL METERS AS DESCRIBED IN sec. PSC 185.76(6). WE ARE REPLACING BASES WITH NEW BASES AND SALVAGING THE HEADS. THESE BASES ARE INCLUDED IN THE NUMBER OF METERS TESTED.

**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	1				1	1
Within Municipality	166				166	2
<b>Total Fire Hydrants</b>	<b>167</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>167</b>	
<b>Flushing Hydrants</b>						
	0				0	3
<b>Total Flushing Hydrants</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</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:	96
Number of distribution system valves end of year:	268
Number of distribution valves operated during year:	178

**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)	3,473,115	3,348,432	1
<b>Total Sales of Electricity</b>	<b>3,473,115</b>	<b>3,348,432</b>	
<b>Other Operating Revenues</b>			
Forfeited Discounts (450 )	3,729	4,987	2
Miscellaneous Service Revenues (451 )	1,499	2,465	3
Sales of Water and Water Power (453 )	0	0	4
Rent from Electric Property (454 )	5,662	5,824	5
Interdepartmental Rents (455 )	0	0	6
Other Electric Revenues (456 )	1,497	1,971	7
Amortization of Construction Grants (457 )	0	0	8
<b>Total Other Operating Revenues</b>	<b>12,387</b>	<b>15,247</b>	
<b>Total Operating Revenues</b>	<b>3,485,502</b>	<b>3,363,679</b>	
<b>Operation and Maintenance Expenses</b>			
Power Production Expenses (500-546)	2,747,476	2,512,391	9
Transmission Expenses (550-553)	0	0	10
Distribution Expenses (560-576)	110,727	119,895	11
Customer Accounts Expenses (901-904)	21,636	21,699	12
Customer Service and Information Expenses (906 )	3,184		13
Sales Expenses (910 )	0	0	14
Administrative and General Expenses (920-935)	136,092	117,959	15
<b>Total Operation and Maintenance Expenses</b>	<b>3,019,115</b>	<b>2,771,944</b>	
<b>Other Expenses</b>			
Depreciation Expense (403 )	181,129	166,808	16
Amortization Expense (404-407)		0	17
Taxes (408 )	110,538	105,897	18
<b>Total Other Expenses</b>	<b>291,667</b>	<b>272,705</b>	
<b>Total Operating Expenses</b>	<b>3,310,782</b>	<b>3,044,649</b>	
<b>NET OPERATING INCOME</b>	<b>174,720</b>	<b>319,030</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	3,729	1
<b>Other (specify):</b>		
NONE		2
<b>Total Forfeited Discounts (450)</b>	<b>3,729</b>	
<b>Miscellaneous Service Revenues (451):</b>		
ADMINISTRATIVE FEES	94	3
RECONNECTION FEES	865	4
NSF CHECK FEES	540	5
<b>Total Miscellaneous Service Revenues (451)</b>	<b>1,499</b>	
<b>Sales of Water and Water Power (453):</b>		
NONE		6
<b>Total Sales of Water and Water Power (453)</b>	<b>0</b>	
<b>Rent from Electric Property (454):</b>		
POLE CONTACTS	5,662	7
NONE		8
<b>Total Rent from Electric Property (454)</b>	<b>5,662</b>	
<b>Interdepartmental Rents (455):</b>		
NONE		9
<b>Total Interdepartmental Rents (455)</b>	<b>0</b>	
<b>Other Electric Revenues (456):</b>		
RESCO PATRONAGE DIVIDENDS	99	10
PENALTIES FOR UNPAID TAXES PUT ON TAX ROLL	755	11
SALES TAX DISCOUNT	643	12
<b>Total Other Electric Revenues (456)</b>	<b>1,497</b>	
<b>Amortization of Construction Grants (457):</b>		
NONE		13
<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)	0		11
Fuel (539)	0		12
Operation Supplies and Expenses (540)	0		13
Maintenance of Other Power Production Plant (543)	0		14
<b>Total Other Power Generation Expenses</b>	<b>0</b>	<b>0</b>	
<b>OTHER POWER SUPPLY EXPENSES</b>			
Purchased Power (545)	2,747,476	2,512,391	15
Other Expenses (546)	0		16
<b>Total Other Power Supply Expenses</b>	<b>2,747,476</b>	<b>2,512,391</b>	
<b>Total Power Production Expenses</b>	<b>2,747,476</b>	<b>2,512,391</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)	38,716	36,493	21
Line and Station Supplies and Expenses (562)	16,743	19,246	22
Street Lighting and Signal System Expenses (565)	0		23
Meter Expenses (566)	0		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)		0	26
Maintenance of Structures and Equipment (571)	17,239	21,675	27
Maintenance of Lines (572)	28,248	34,723	28
Maintenance of Line Transformers (573)	301	(60)	29
Maintenance of Street Lighting and Signal Systems (574)	3,059	4,257	30
Maintenance of Meters (575)	6,421	3,561	31
Maintenance of Miscellaneous Distribution Plant (576)		0	32
<b>Total Distribution Expenses</b>	<b>110,727</b>	<b>119,895</b>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>			
Meter Reading Labor (901)	4,087	5,577	33
Accounting and Collecting Labor (902)	13,190	12,796	34
Supplies and Expenses (903)	4,359	3,326	35
Uncollectible Accounts (904)		0	36
Customer Service and Information Expenses (906)	3,184		37
<b>Total Customer Accounts Expenses</b>	<b>24,820</b>	<b>21,699</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)	37,966	39,383	39
Office Supplies and Expenses (921)	11,413	10,545	40
Administrative Expenses Transferred -- Credit (922)		0	41
Outside Services Employed (923)	27,749	23,212	42
Property Insurance (924)	4,802	4,555	43
Injuries and Damages (925)	11,626	7,124	44
Employee Pensions and Benefits (926)	23,802	21,861	45
Regulatory Commission Expenses (928)	355	324	46
Miscellaneous General Expenses (930)	1,698	1,543	47
Transportation Expenses (933)	16,626	8,896	* 48
Maintenance of General Plant (935)	55	516	49
<b>Total Administrative and General Expenses</b>	<b>136,092</b>	<b>117,959</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>3,019,115</b>	<b>2,771,944</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.

AC 933 - OUR BUCKET TRUCK NEEDED MAJOR REPAIR WORK IN 2008.

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### TAXES (ACCT. 408 - ELECTRIC)

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

Description of Tax (a)	Method Used to Allocate Between Departments (b)	This Year (c)	Last Year (d)	
Property Tax Equivalent		98,108	93,733	1
Social Security	SS - \$7,447; MED - \$1,742	9,189	9,028	2
Wisconsin Gross Receipts Tax		231	341	3
PSC Remainder Assessment		3,010	2,795	4
Other (specify): NONE			0	5
<b>Total tax expense</b>		<b>110,538</b>	<b>105,897</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			Dodge				1
<b>SUMMARY OF TAX RATES</b>							<b>2</b>
State tax rate	mills		0.192846				3
County tax rate	mills		5.628845				4
Local tax rate	mills		7.555652				5
School tax rate	mills		13.323984				6
Voc. school tax rate	mills		1.525864				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>28.227191</b>				<b>10</b>
Less: state credit	mills		2.123624				11
<b>Net tax rate</b>	mills		<b>26.103567</b>				<b>12</b>
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							<b>13</b>
<b>Local Tax Rate</b>	mills		<b>7.555652</b>				<b>14</b>
<b>Combined School Tax Rate</b>	mills		<b>14.849848</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>22.405500</b>				<b>17</b>
<b>Total Tax Rate</b>	mills		<b>28.227191</b>				<b>18</b>
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.793756</b>				<b>19</b>
<b>Total tax net of state credit</b>	mills		<b>26.103567</b>				<b>20</b>
<b>Net Local and School Tax Rate</b>	mills		<b>20.719861</b>				<b>21</b>
Utility Plant, Jan. 1	\$	5,318,744	5,318,744				22
Materials & Supplies	\$	82,330	82,330				23
<b>Subtotal</b>	\$	<b>5,401,074</b>	<b>5,401,074</b>				<b>24</b>
Less: Plant Outside Limits	\$	20,440	20,440				25
<b>Taxable Assets</b>	\$	<b>5,380,634</b>	<b>5,380,634</b>				<b>26</b>
Assessment Ratio	dec.		0.880007				27
<b>Assessed Value</b>	\$	<b>4,734,996</b>	<b>4,734,996</b>				<b>28</b>
<b>Net Local &amp; School Rate</b>	mills		<b>20.719861</b>				<b>29</b>
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>98,108</b>	<b>98,108</b>				<b>30</b>
Tax Equivalent per 1994 PSC Report	\$	61,617					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>98,108</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)	0				0	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>STEAM PRODUCTION PLANT</b>						
Land and Land Rights (310)	0				0	4
Structures and Improvements (311)	0				0	5
Boiler Plant Equipment (312)	0				0	6
Engines and Engine Driven Generators (313)	0				0	7
Turbogenerator Units (314)	0				0	8
Accessory Electric Equipment (315)	0				0	9
Miscellaneous Power Plant Equipment (316)	0				0	10
<b>Total Steam Production Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>HYDRAULIC PRODUCTION PLANT</b>						
Land and Land Rights (330)	0				0	11
Structures and Improvements (331)	0				0	12
Reservoirs, Dams and Waterways (332)	0				0	13
Water Wheels, Turbines and Generators (333)	0				0	14
Accessory Electric Equipment (334)	0				0	15
Miscellaneous Power Plant Equipment (335)	0				0	16
Roads, Railroads and Bridges (336)	0				0	17
<b>Total Hydraulic Production Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>OTHER PRODUCTION PLANT</b>						
Land and Land Rights (340)	0				0	18
Structures and Improvements (341)	0				0	19
Fuel Holders, Producers and Accessories (342)	0				0	20
Prime Movers (343)	0				0	21
Generators (344)	0				0	22
Accessory Electric Equipment (345)	0				0	23
Miscellaneous Power Plant Equipment (346)	0				0	24
<b>Total Other Production Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TRANSMISSION PLANT</b>						
Land and Land Rights (350)	0				0	25
Structures and Improvements (352)	0				0	26
Station Equipment (353)	0				0	27
Towers and Fixtures (354)	0				0	28

## ELECTRIC UTILITY PLANT IN SERVICE

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

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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>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>DISTRIBUTION PLANT</b>						
Land and Land Rights (360)	9,402				9,402	34
Structures and Improvements (361)	46,978				46,978	35
Station Equipment (362)	1,356,014				1,356,014	36
Storage Battery Equipment (363)	0				0	37
Poles, Towers and Fixtures (364)	222,908	89,195	104,767		207,336	* 38
Overhead Conductors and Devices (365)	280,851	8,066	48,685		240,232	39
Underground Conduit (366)	98,634	258			98,892	40
Underground Conductors and Devices (367)	571,007	4,086			575,093	41
Line Transformers (368)	425,712	16,003	1,011		440,704	42
Services (369)	380,969	986			381,955	43
Meters (370)	120,315	1,496	2,438		119,373	44
Installations on Customers' Premises (371)	0				0	45
Leased Property on Customers' Premises (372)	0				0	46
Street Lighting and Signal Systems (373)	136,512	7,282	8,659		135,135	47
<b>Total Distribution Plant</b>	<b>3,649,302</b>	<b>127,372</b>	<b>165,560</b>	<b>0</b>	<b>3,611,114</b>	
<b>GENERAL PLANT</b>						
Land and Land Rights (389)	4,973				4,973	48
Structures and Improvements (390)	202,595				202,595	49
Office Furniture and Equipment (391)	18,303				18,303	50
Computer Equipment (391.1)	30,233	1,078	206		31,105	51
Transportation Equipment (392)	181,645		9,179		172,466	52
Stores Equipment (393)	0				0	53
Tools, Shop and Garage Equipment (394)	26,059				26,059	54
Laboratory Equipment (395)	22,258				22,258	55
Power Operated Equipment (396)	27,976	23,500	19,500		31,976	56
Communication Equipment (397)	11,234				11,234	57
SCADA Equipment (397.1)	0				0	58
Miscellaneous Equipment (398)	6,565				6,565	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>531,841</b>	<b>24,578</b>	<b>28,885</b>	<b>0</b>	<b>527,534</b>	
<b>Total utility plant in service directly assignable</b>	<b>4,181,143</b>	<b>151,950</b>	<b>194,445</b>	<b>0</b>	<b>4,138,648</b>	
Common Utility Plant Allocated to Electric Department (300)	0				0	61
<b>Total utility plant in service</b>	<b>4,181,143</b>	<b>151,950</b>	<b>194,445</b>	<b>0</b>	<b>4,138,648</b>	

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

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

**If Additions for any Accounts exceed \$50,000, please explain.**

AC 364 - IN 2007 WE REBUILT TRANSMISSION LINES IN ORDER TO SELL THEM TO THE ATC. THE AMOUNT IN THIS ACCOUNT REPRESENTS THE DISTRIBUTION PORTION OF THE REBUILD THAT WAS BOOKED INTO AC 106 IN 2007.

**If Retirements for any Accounts exceed \$50,000, please explain.**

AC 364 - SOLD OUR REMAINING TRANSMISSION LINES TO THE ATC.

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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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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)	26,383		6,691		19,692	38
Overhead Conductors and Devices (365)	47,448		7,925		39,523	39
Underground Conduit (366)	26,160				26,160	40
Underground Conductors and Devices (367)	220,011	191			220,202	41
Line Transformers (368)	11,721		32		11,689	42
Services (369)	125,295				125,295	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)	7,432				7,432	47
<b>Total Distribution Plant</b>	<b>464,450</b>	<b>191</b>	<b>14,648</b>	<b>0</b>	<b>449,993</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>464,450</b>	<b>191</b>	<b>14,648</b>	<b>0</b>	<b>449,993</b>	
Common Utility Plant Allocated to Electric Department (300)	0				0	61
<b>Total utility plant in service</b>	<b>464,450</b>	<b>191</b>	<b>14,648</b>	<b>0</b>	<b>449,993</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)	11				11	1
7.2/12.5 kV (12kV)	0				0	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)	15				15	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)	1				1	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	2	11
Nonfarm	3	12
<b>Total</b>	<b>5</b>	<b>13</b>
<b>Total customers on rural lines at end of year</b>	<b>5</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	6,096	Monday	01/21/2008	11:00	3,681	1
February	02	6,020	Tuesday	02/12/2008	11:00	3,429	2
March	03	5,782	Tuesday	03/11/2008	09:00	3,469	3
April	04	6,017	Friday	04/25/2008	13:00	3,306	4
May	05	6,096	Tuesday	05/06/2008	12:00	3,291	5
June	06	7,413	Thursday	06/26/2008	14:00	3,814	6
July	07	8,469	Wednesday	07/16/2008	14:00	4,255	7
August	08	7,812	Friday	08/01/2008	14:00	4,062	8
September	09	8,119	Tuesday	09/02/2008	16:00	3,595	9
October	10	6,230	Monday	10/13/2008	14:00	3,364	10
November	11	6,113	Tuesday	11/04/2008	12:00	3,357	11
December	12	6,190	Monday	12/22/2008	18:00	3,678	12
<b>Total</b>		<b>80,357</b>				<b>43,301</b>	

**System Name**

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

Type of Reading	Supplier
15 minutes integrated	WISCONSIN PUBLIC POWER INC

**ELECTRIC ENERGY ACCOUNT**

Particulars (a)	kWh (000's) (b)	
<b>Source of Energy</b>		
<b>Generation (excluding Station Use):</b>		
Fossil Steam		1
Nuclear Steam		2
Hydraulic		3
Internal Combustion Turbine		4
Internal Combustion Reciprocating		5
Non-Conventional (wind, photovoltaic, etc.)		6
<b>Total Generation</b>	<b>0</b>	<b>7</b>
Purchases	43,301	8
Interchanges:		
In (gross)		9
Out (gross)		10
Net	<b>0</b>	11
Transmission for/by others (wheeling):		
Received		12
Delivered		13
Net	<b>0</b>	14
<b>Total Source of Energy</b>	<b>43,301</b>	<b>15</b>
<b>Disposition of Energy</b>		
Sales to Ultimate Consumers (including interdepartmental sales)	41,654	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>41,654</b>	<b>24</b>
<b>Energy Losses:</b>		
Transmission Losses (if applicable)		26
Distribution Losses	1,647	27
<b>Total Energy Losses</b>	<b>1,647</b>	<b>28</b>
<b>Loss Percentage (% Total Energy Losses of Total Source of Energy)</b>	<b>3.8036%</b>	<b>29</b>
<b>Total Disposition of Energy</b>	<b>43,301</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)	(e)
<b>Residential Sales</b>				
CITY & RURAL	RG-1	942	7,624	1
<b>Total Sales for Residential Sales</b>		<b>942</b>	<b>7,624</b>	
<b>Commercial &amp; Industrial</b>				
SMALL POWER	CP-1	20	5,390	2
LARGE POWER TOD	CP-2	6	8,645	3
INDUSTRIAL TOD	CP-3	2	16,508	4
COMMERCIAL / INTERDEPARTMENTAL	GS-1	158	3,160	5
<b>Total Sales for Commercial &amp; Industrial</b>		<b>186</b>	<b>33,703</b>	
<b>Public Street &amp; Highway Lighting</b>				
STREET LIGHTING / ATHLETIC FIELDS	MS-1	33	327	6
<b>Total Sales for Public Street &amp; Highway Lighting</b>		<b>33</b>	<b>327</b>	
<b>Sales for Resale</b>				
NONE				7
<b>Total Sales for Sales for Resale</b>		<b>0</b>	<b>0</b>	
<b>TOTAL SALES FOR ELECTRICITY</b>		<b>1,161</b>	<b>41,654</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)	
		615,519	129,146	744,665	1
<b>0</b>	<b>0</b>	<b>615,519</b>	<b>129,146</b>	<b>744,665</b>	
17,637		380,229	90,699	470,928	2
21,695		552,883	147,115	699,998	3
30,888		914,021	282,696	1,196,717	4
		263,414	51,046	314,460	5
<b>70,220</b>	<b>0</b>	<b>2,110,547</b>	<b>571,556</b>	<b>2,682,103</b>	
		41,178	5,169	46,347	6
<b>0</b>	<b>0</b>	<b>41,178</b>	<b>5,169</b>	<b>46,347</b>	
				0	7
<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>70,220</b>	<b>0</b>	<b>2,767,244</b>	<b>705,871</b>	<b>3,473,115</b>	

### PURCHASED POWER STATISTICS

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

Particulars (a)	(b)		(c)		
Name of Vendor	WPPI				1
Point of Delivery	HOME ROAD				2
Type of Power Purchased (firm, dump, etc.)	FIRM				3
Voltage at Which Delivered	69000				4
Point of Metering	-HOME RD-SUBSTATION				5
Total of 12 Monthly Maximum Demands -- kW	80,357				6
Average load factor	<b>73.8161%</b>				7
Total Cost of Purchased Power	2,747,476				8
Average cost per kWh	<b>0.0635</b>				9
On-Peak Hours (if applicable)	.0345545				10
Monthly purchases --- kWh (000):	<b>On-peak</b>	<b>Off-peak</b>	<b>On-peak</b>	<b>Off-peak</b>	11
January	1,703	1,978			12
February	1,607	1,822			13
March	1,531	1,937			14
April	1,599	1,707			15
May	1,491	1,801			16
June	1,813	2,002			17
July	2,041	2,214			18
August	1,852	2,210			19
September	1,684	1,911			20
October	1,639	1,725			21
November	1,411	1,945			22
December	1,697	1,981			23
<b>Total kWh (000)</b>	<b>20,068</b>	<b>23,233</b>			24

Footnotes:

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

Footnotes:

## PRODUCTION STATISTICS TOTALS

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

## PRODUCTION STATISTICS

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

## STEAM PRODUCTION PLANTS

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

### Boilers

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

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>					<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

## INTERNAL COMBUSTION GENERATION PLANTS

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

### Prime Movers

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

### INTERNAL COMBUSTION GENERATION PLANTS (cont.)

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

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

1

## HYDRAULIC GENERATING PLANTS

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

### HYDRAULIC GENERATING PLANTS (cont.)

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

1

### SUBSTATION EQUIPMENT

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

Particulars (a)	Utility Designation			(f)	
	(b)	(c)	(d)		(e)
Name of Substation	Downtown	HOME RD	INDUSTRIAL		1
Voltage--High Side	69,000	69,000	69,000		2
Voltage--Low Side	4,160	4,160	4,160		3
Num. Main Transformers in Operation	1	1	1		4
Total Capacity of Transformers in kVA	3,750	5,000	5,000		5
Number of Spare Transformers on Hand	0	0	0		6
15-Minute Maximum Demand in kW	2,754	4,060	3,746		7
Dt and Hr of Such Maximum Demand	11/26/2008 11:00 07/16/2008 14:00 04/25/2008 13:00				8
Kwh Output	15,486,533	17,227,584	10,586,687		9
Footnotes					10

### SUBSTATION EQUIPMENT (continued)

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

### SUBSTATION EQUIPMENT (continued)

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

## ELECTRIC DISTRIBUTION METERS & LINE TRANSFORMERS

Particulars (a)	Number of Watt-Hour Meters (b)	Line Transformers		Total Cap. (kVA) (d)	
		Number (c)			
Number first of year	1,185	332		23,190	* 1
Acquired during year	4	6		400	2
<b>Total</b>	<b>1,189</b>	<b>338</b>		<b>23,590</b>	<b>3</b>
Retired during year	15	2		30	4
Sales, transfers or adjustments increase (decrease)			1	25	5
<b>Number end of year</b>	<b>1,174</b>	<b>337</b>		<b>23,585</b>	<b>6</b>
<b>Number end of year accounted for as follows:</b>					<b>7</b>
In customers' use	1,147	309		21,670	8
In utility's use	1	1		10	9
Locked meters on customers' premises					10
In stock	26	27		1,905	12
<b>Total end of year</b>	<b>1,174</b>	<b>337</b>		<b>23,585</b>	<b>13</b>

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## ELECTRIC DISTRIBUTION METERS & LINE TRANSFORMERS

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### Electric Distribution Meters & Line Transformers (Page E-27)

#### General footnotes

ADJUSTED TRANSFORMER HAD PREVIOUSLY BEEN RETIRED, BUT WAS FOUND TO BE STILL IN SERVICE.

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## STREET LIGHTING EQUIPMENT

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

Particulars (a)	Watts (b)	Number Each Type (c)	kWh Used Annually (d)	
<b>Street Lighting Non-Ornamental</b>				
Sodium Vapor	150	65	42,705	1
Sodium Vapor	250	51	55,845	2
<b>Total</b>		<b>116</b>	<b>98,550</b>	
<b>Ornamental</b>				
Sodium Vapor	100	46	20,148	3
Sodium Vapor	150	43	28,251	4
Sodium Vapor	250	30	32,850	5
<b>Total</b>		<b>119</b>	<b>81,249</b>	
<b>Other</b>				
NONE		0		6
<b>Total</b>		<b>0</b>	<b>0</b>	