



3013 (02-05-09)

**ANNUAL REPORT**

OF

Name: CITY OF MARSHFIELD ELECTRIC & WATER DEPARTMENT

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Principal Office: 2000 SOUTH RODDIS AVENUE  
P.O. BOX 670  
MARSHFIELD, WI 54449

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For the Year Ended: DECEMBER 31, 2008

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

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

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

## GENERAL RULES FOR REPORTING

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

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### SIGNATURE PAGE

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I LEE A BABCOCK of  
(Person responsible for accounts)

CITY OF MARSHFIELD ELECTRIC & WATER DEPARTMENT, certify that I  
(Utility Name)

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

\_\_\_\_\_  
(Signature of person responsible for accounts)      03/31/2009  
(Date)

OFFICE MANAGER  
(Title)

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### IDENTIFICATION AND OWNERSHIP

**Exact Utility Name:** CITY OF MARSHFIELD ELECTRIC & WATER DEPARTMENT

**Utility Address:** 2000 SOUTH RODDIS AVENUE  
P.O. BOX 670  
MARSHFIELD, WI 54449

**When was utility organized?** 3/1/1904

**Report any change in name:**

**Effective Date:**

**Utility Web Site:** www.marshfieldutilities.org

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

**Name:** MR LEE A. BABCOCK

**Title:** OFFICE MANAGER

**Office Address:**

2000 S RODDIS AVENUE  
P.O. BOX 670  
MARSHFIELD, WI 54449

**Telephone:** (715) 387 - 1195 EXT 324

**Fax Number:** (715) 389 - 2016

**Email Address:** BABCOCK@MARSHFIELDUTILITIES.ORG

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

**Name:** MR HARRY NIENABER

**Title:** PRESIDENT

**Office Address:**

1307 N WOOD AVE  
MARSHFIELD, WI 54449

**Telephone:** (715) 387 - 3227 EXT

**Fax Number:**

**Email Address:**

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

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

**Name:** MR MIKE FOTH

**Title:** PARTNER

**Office Address:** HAWKINS AHS BAPTIE & COMPANY LLP

101 W 29TH ST  
P.O. BOX 840  
MARSHFIELD, WI 54449

**Telephone:** (715) 387 - 1131

**Fax Number:**

**Email Address:** MFOTH@HABCO.COM

**Date of most recent audit report:** 3/4/2009

**Period covered by most recent audit:** JANUARY 1 THROUGH DECEMBER 31, 2008

### IDENTIFICATION AND OWNERSHIP

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

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**Name:** MR JOE C. PACOVSKY

**Title:** UTILITY MANAGER

**Office Address:**

2000 S RODDIS AVE  
P.O. BOX 670  
MARSHFIELD, WI 54449

**Telephone:** (715) 387 - 1195 EXT 313

**Fax Number:** (715) 389 - 2016

**Email Address:** PACOVSKY@MARSHFIELDUTILITIES.ORG

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**Name of utility commission/committee:** CITY OF MARSHFIELD UTILITIES COMMISSION

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

- MR WAYNE JOHNSON, TREASURER
- MR CHRIS JONES, SECRETARY
- DR NELSON MOFFAT, VICE PRESIDENT
- MR HARRY NIENABOR, PRESIDENT
- MR RUSS WENZEL

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**Is sewer service rendered by the utility?** NO

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

**Date of Ordinance:** [REDACTED]

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

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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)	29,968,422	31,651,475	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	24,226,755	27,704,226	2
Depreciation Expense (403)	1,911,055	1,940,685	3
Amortization Expense (404-407)	5,238	5,238	4
Taxes (408)	1,110,724	1,019,580	5
<b>Total Operating Expenses</b>	<b>27,253,772</b>	<b>30,669,729</b>	
<b>Net Operating Income</b>	<b>2,714,650</b>	<b>981,746</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>2,714,650</b>	<b>981,746</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	62	179	7
Income from Nonutility Operations (417)	0	(3,784)	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	819,941	1,106,764	10
Miscellaneous Nonoperating Income (421)	757,883	678,914	11
<b>Total Other Income</b>	<b>1,577,886</b>	<b>1,782,073</b>	
<b>Total Income</b>	<b>4,292,536</b>	<b>2,763,819</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	(54,925)	(54,925)	12
Other Income Deductions (426)	274,695	260,815	13
<b>Total Miscellaneous Income Deductions</b>	<b>219,770</b>	<b>205,890</b>	
<b>Income Before Interest Charges</b>	<b>4,072,766</b>	<b>2,557,929</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	395,403	250,704	14
Amortization of Debt Discount and Expense (428)	39,834	44,790	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	113,205	283,108	18
Interest Charged to Construction--Cr. (432)	34,402	118,520	19
<b>Total Interest Charges</b>	<b>514,040</b>	<b>460,082</b>	
<b>Net Income</b>	<b>3,558,726</b>	<b>2,097,847</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	51,041,193	49,046,405	20
Balance Transferred from Income (433)	3,558,726	2,097,847	21
Miscellaneous Credits to Surplus (434)	652,956	0	22
Miscellaneous Debits to Surplus--Debit (435)	57,971	103,059	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>55,194,904</b>	<b>51,041,193</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	29,968,422	0	29,968,422	1
<b>Total (Acct. 400):</b>	<b>29,968,422</b>	<b>0</b>	<b>29,968,422</b>	
<b>Operation and Maintenance Expense (401-402):</b>				
Derived	24,226,755	0	24,226,755	2
<b>Total (Acct. 401-402):</b>	<b>24,226,755</b>	<b>0</b>	<b>24,226,755</b>	
<b>Depreciation Expense (403):</b>				
Derived	1,911,055	0	1,911,055	3
<b>Total (Acct. 403):</b>	<b>1,911,055</b>	<b>0</b>	<b>1,911,055</b>	
<b>Amortization Expense (404-407):</b>				
Derived	5,238	0	5,238	4
<b>Total (Acct. 404-407):</b>	<b>5,238</b>	<b>0</b>	<b>5,238</b>	
<b>Taxes (408):</b>				
Derived	1,110,724	0	1,110,724	5
<b>Total (Acct. 408):</b>	<b>1,110,724</b>	<b>0</b>	<b>1,110,724</b>	
<b>Revenues from Utility Plant Leased to Others (412):</b>				
NONE	0		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		0	7
<b>Total (Acct. 413):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TOTAL UTILITY OPERATING INCOME:</b>	<b>2,714,650</b>	<b>0</b>	<b>2,714,650</b>	
<b>OTHER INCOME</b>				
<b>Income from Merchandising, Jobbing and Contract Work (415-416):</b>				
Derived	62	0	62	8
<b>Total (Acct. 415-416):</b>	<b>62</b>	<b>0</b>	<b>62</b>	
<b>Income from Nonutility Operations (417):</b>				
NONE	0		0	9
<b>Total (Acct. 417):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Nonoperating Rental Income (418):</b>				
NONE	0		0	10
<b>Total (Acct. 418):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Interest and Dividend Income (419):</b>				
ATC INVESTMENT INCOME	659,876	0	659,876	11
NOW CHECKING	17,436	0	17,436	12
LOCAL GOV'T POOLED INVESTMENT FUND	142,504	0	142,504	13
MISCELLANEOUS	125		125	14
<b>Total (Acct. 419):</b>	<b>819,941</b>	<b>0</b>	<b>819,941</b>	
<b>Miscellaneous Nonoperating Income (421):</b>				
Contributed Plant - Water		505,056	505,056	15
Contributed Plant - Electric		250,475	250,475	16

## DETAILS OF INCOME STATEMENT ACCOUNTS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
<b>OTHER INCOME</b>				
<b>Miscellaneous Nonoperating Income (421):</b>				
MISCELLANEOUS	2,352		2,352	17
<b>Total (Acct. 421):</b>	<b>2,352</b>	<b>755,531</b>	<b>757,883</b>	
<b>TOTAL OTHER INCOME:</b>	<b>822,355</b>	<b>755,531</b>	<b>1,577,886</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>				
<b>Miscellaneous Amortization (425):</b>				
Regulatory Liability (253) Amortization	(54,925)	0	(54,925)	18
NONE	0		0	19
<b>Total (Acct. 425):</b>	<b>(54,925)</b>	<b>0</b>	<b>(54,925)</b>	
<b>Other Income Deductions (426):</b>				
Depreciation Expense on Contributed Plant - Water	0	75,060	75,060	20
Depreciation Expense on Contributed Plant - Electric	0	199,635	199,635	21
NONE	0		0	22
<b>Total (Acct. 426):</b>	<b>0</b>	<b>274,695</b>	<b>274,695</b>	
<b>TOTAL MISCELLANEOUS INCOME DEDUCTIONS:</b>	<b>(54,925)</b>	<b>274,695</b>	<b>219,770</b>	
<b>INTEREST CHARGES</b>				
<b>Interest on Long-Term Debt (427):</b>				
Derived	395,403	0	395,403	23
<b>Total (Acct. 427):</b>	<b>395,403</b>	<b>0</b>	<b>395,403</b>	
<b>Amortization of Debt Discount and Expense (428):</b>				
1993-ELECTRIC BONDS	2,874	0	2,874	24
2007-BOND ANTICIPATION NOTES	17,948	0	17,948	25
2008A-ELECTRIC REVENUE BONDS	3,166	0	3,166	26
2008B-REFUNDING NAN'S	6,304	0	6,304	27
2008C-BAN'S	4,389	0	4,389	28
2002-WATER BONDS	2,824	0	2,824	29
2006-WATER BONDS	2,329		2,329	30
<b>Total (Acct. 428):</b>	<b>39,834</b>	<b>0</b>	<b>39,834</b>	
<b>Amortization of Premium on Debt--Cr. (429):</b>				
NONE	0		0	31
<b>Total (Acct. 429):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Interest on Debt to Municipality (430):</b>				
Derived	0	0	0	32
<b>Total (Acct. 430):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other Interest Expense (431):</b>				
Derived	113,205	0	113,205	33
<b>Total (Acct. 431):</b>	<b>113,205</b>	<b>0</b>	<b>113,205</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>INTEREST CHARGES</b>				
<b>Interest Charged to Construction--Cr. (432):</b>				
2008C-BAN'S	34,402		34,402	34
<b>Total (Acct. 432):</b>	<b>34,402</b>	<b>0</b>	<b>34,402</b>	
<b>TOTAL INTEREST CHARGES:</b>	<b>514,040</b>	<b>0</b>	<b>514,040</b>	
<b>NET INCOME:</b>	<b>3,077,890</b>	<b>480,836</b>	<b>3,558,726</b>	
<b>EARNED SURPLUS</b>				
<b>Unappropriated Earned Surplus (Beginning of Year) (216):</b>				
Derived	42,264,696	8,776,497	51,041,193	35
<b>Total (Acct. 216):</b>	<b>42,264,696</b>	<b>8,776,497</b>	<b>51,041,193</b>	
<b>Balance Transferred from Income (433):</b>				
Derived	3,077,890	480,836	3,558,726	36
<b>Total (Acct. 433):</b>	<b>3,077,890</b>	<b>480,836</b>	<b>3,558,726</b>	
<b>Miscellaneous Credits to Surplus (434):</b>				
ADJUST VALUE OF ATC INVESTMENT	652,956		652,956	37
<b>Total (Acct. 434):</b>	<b>652,956</b>	<b>0</b>	<b>652,956</b>	
<b>Miscellaneous Debits to Surplus--Debit (435):</b>				
WRITE OFF REMAINING BALANCE OF 1993 BOND DISCOUNT	18,265	0	18,265	38
LOSS ON SALE OF LAND	1,920	0	1,920	39
2007 INTEREST INCOME ON KNPP REFUND	27,786	0	27,786	40
WRITE-OFF PRELIMINARY SURVEY COSTS - ELECTRIC	3,500	0	3,500	41
WRITE-OFF OF PRELIMINARY SURVEY COSTS - WATER	6,500		6,500	42
<b>Total (Acct. 435)--Debit:</b>	<b>57,971</b>	<b>0</b>	<b>57,971</b>	
<b>Appropriations of Surplus--Debit (436):</b>				
Detail appropriations to (from) account 215			0	43
<b>Total (Acct. 436)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Appropriations of Income to Municipal Funds--Debit (439):</b>				
NONE	0		0	44
<b>Total (Acct. 439)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):</b>	<b>45,937,571</b>	<b>9,257,333</b>	<b>55,194,904</b>	

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## DETAILS OF INCOME STATEMENT ACCOUNTS

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### Details of Income Statement Accounts (Page F-02)

**If amount of Miscellaneous Credits to Surplus (Acct 434) exceeds \$10,000, please explain fully.**

1. Write-off remaining balance of 1993 bond discount. \$18,265. Since these bonds were called, the remaining bond discount was written off.
  
2. Sale of land resulted in a loss of \$1920.
  
3. Write off preliminary survey costs. Electric utility \$3500, and water utility \$6500.
  
4. Interest income was recorded in 2007 for the Kewaunee Nuclear Power Plant decommissioning funds that we received, but should have been recorded as a liability, since this interest earnings was also refunded to customers.

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

A reallocation of investment in ATC resulted in an additional investment of \$652,956 for Marshfield Electric Utility, as authorized in PSC order B7-EI-102, dated 9/30/08.

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)		390			390	1
<b>Costs and Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold					0	2
Payroll		328			328	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>328</b>	<b>0</b>	<b>0</b>	<b>328</b>	
<b>Net income (or loss)</b>	<b>0</b>	<b>62</b>	<b>0</b>	<b>0</b>	<b>62</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	3,500,614	26,467,808	0	0	29,968,422	1
Less: interdepartmental sales	521	145,151	0	0	145,672	2
Less: interdepartmental rents	0	82,660		0	82,660	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	233	55,458			55,691	5
<b>Other Increases or (Decreases)</b>						
<b>to Operating Revenues - Specify:</b>						
NONE					0	6
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>3,499,860</b>	<b>26,184,539</b>	<b>0</b>	<b>0</b>	<b>29,684,399</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	657,054	36,098	<b>693,152</b>	1
Electric operating expenses	1,102,013	44,626	<b>1,146,639</b>	2
Gas operating expenses	0	0	<b>0</b>	3
Heating operating expenses	0	0	<b>0</b>	4
Sewer operating expenses	0	0	<b>0</b>	5
Merchandising and jobbing	0	0	<b>0</b>	6
Other nonutility expenses	0	0	<b>0</b>	7
Water utility plant accounts	44,408	20,670	<b>65,078</b>	8
Electric utility plant accounts	171,786	44,439	<b>216,225</b>	9
Gas utility plant accounts	0	0	<b>0</b>	10
Heating utility plant accounts	0	0	<b>0</b>	11
Sewer utility plant accounts	0	0	<b>0</b>	12
Accum. prov. for depreciation of water plant	1,129	111	<b>1,240</b>	13
Accum. prov. for depreciation of electric plant	39,366	3,584	<b>42,950</b>	14
Accum. prov. for depreciation of gas plant	0	0	<b>0</b>	15
Accum. prov. for depreciation of heating plant	0	0	<b>0</b>	16
Accum. prov. for depreciation of sewer plant	0	0	<b>0</b>	17
Clearing accounts	150,428	(150,428)	<b>0</b>	18
All other accounts	190,967	900	<b>191,867</b>	19
<b>Total Payroll</b>	<b>2,357,151</b>	<b>0</b>	<b>2,357,151</b>	

### FULL-TIME EMPLOYEES (FTE)

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

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

Industry (a)	FTE (b)	
Water	14.5	1
Electric	26.0	2
Gas	0.0	3
Sewer	0.0	4

**BALANCE SHEET**

<b>Assets and Other Debits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>UTILITY PLANT</b>			
Utility Plant (101)	79,699,525	76,492,792	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	25,831,018	23,853,518	2
Utility Plant Acquisition Adjustments (117-118)	97,848	102,740	3
Other Utility Plant Adjustments (119)			4
<b>Total Net Utility Plant</b>	<b>53,966,355</b>	<b>52,742,014</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	0	0	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	6
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	
Investment in Municipality (123)	0	0	7
Other Investments (124)	5,265,797	4,223,879	8
Sinking Funds (125)	1,972,348	1,664,731	9
Depreciation Fund (126)	0	150,000	10
Other Special Funds (128)	34,975,370	1,728,329	11
<b>Total Other Property and Investments</b>	<b>42,213,515</b>	<b>7,766,939</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash (131)	590,122	561,759	12
Special Deposits (134)	0		13
Working Funds (135)	12,574	13,474	14
Temporary Cash Investments (136)	3,087,863	2,721,997	15
Notes Receivable (141)	0	0	16
Customer Accounts Receivable (142)	2,034,659	2,339,167	17
Other Accounts Receivable (143)	12,210	(55,505)	18
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	19
Receivables from Municipality (145)	385,443	379,021	20
Plant Materials and Operating Supplies (154)	984,780	873,330	21
Merchandise (155)	0	0	22
Other Materials and Supplies (156)	0	0	23
Stores Expense (163)	0	0	24
Prepayments (165)	0	8,000	25
Interest and Dividends Receivable (171)	117,641	147,440	26
Accrued Utility Revenues (173)			27
Miscellaneous Current and Accrued Assets (174)			28
<b>Total Current and Accrued Assets</b>	<b>7,225,292</b>	<b>6,988,683</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	361,235	95,463	29
Extraordinary Property Losses (182)	0	0	30
Preliminary Survey and Investigation Charges (183)	155,140	159,536	31
Clearing Accounts (184)	0	0	32
Temporary Facilities (185)	0	0	33
Miscellaneous Deferred Debits (186)	552,305	665,389	34
<b>Total Deferred Debits</b>	<b>1,068,680</b>	<b>920,388</b>	
<b>Total Assets and Other Debits</b>	<b>104,473,842</b>	<b>68,418,024</b>	

**BALANCE SHEET**

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	0	0	35
Appropriated Earned Surplus (215)			36
Unappropriated Earned Surplus (216)	55,194,904	51,041,193	37
<b>Total Proprietary Capital</b>	<b>55,194,904</b>	<b>51,041,193</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	42,800,000	4,865,000	38
Advances from Municipality (223)	0	0	39
Other Long-Term Debt (224)	0	0	40
<b>Total Long-Term Debt</b>	<b>42,800,000</b>	<b>4,865,000</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	3,910,000	41
Accounts Payable (232)	2,692,525	3,211,373	42
Payables to Municipality (233)	359,493	352,761	43
Customer Deposits (235)	52,205	45,814	44
Taxes Accrued (236)	894,140	847,864	45
Interest Accrued (237)	127,903	141,424	46
Tax Collections Payable (241)	47,665	52,055	47
Miscellaneous Current and Accrued Liabilities (242)	697,306	646,120	48
<b>Total Current and Accrued Liabilities</b>	<b>4,871,237</b>	<b>9,207,411</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	49
Customer Advances for Construction (252)	811,095	847,615	50
Other Deferred Credits (253)	796,606	2,456,805	51
<b>Total Deferred Credits</b>	<b>1,607,701</b>	<b>3,304,420</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)			52
Injuries and Damages Reserve (262)			53
Pensions and Benefits Reserve (263)			54
Miscellaneous Operating Reserves (265)			55
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>Total Liabilities and Other Credits</b>	<b>104,473,842</b>	<b>68,418,024</b>	

## NET UTILITY PLANT

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

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
<b>First of Year:</b>					
Total Utility Plant - First of Year	25,654,224	0	0	50,838,568	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)	21,635,349	0	0	44,741,739	2
Utility Plant in Service - Contributed Plant (101.2)	5,107,584	0	0	5,903,886	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)	237,053			2,073,914	8
<b>Total Utility Plant</b>	<b>26,979,986</b>	<b>0</b>	<b>0</b>	<b>52,719,539</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)	6,286,061	0	0	17,491,359	9
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	642,850	0	0	1,405,558	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)				5,190	13
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					14
Accumulated Provision for Amortization of Property Held for Future Use (116)					15
<b>Total Accumulated Provision</b>	<b>6,928,911</b>	<b>0</b>	<b>0</b>	<b>18,902,107</b>	
<b>Other Utility Plant Accounts:</b>					
Utility Plant Acquisition Adjustments (117)					16
Accumulated Provision for Amortization of Utility Plant Acquisition Adjustments (118)					17
Other Utility Plant Adjustments (119)					18
<b>Total Other Utility Plant Accounts</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net Utility Plant</b>	<b>20,051,075</b>	<b>0</b>	<b>0</b>	<b>33,817,432</b>	

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

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

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

Particulars (a)	Water (b)	Electric (c)	(d)	(e)	Total (f)	
<b>Balance first of year (111.1)</b>	5,893,733	16,134,661			<b>22,028,394</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	420,089	1,490,966			<b>1,911,055</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	19,112				<b>19,112</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
TRANSPORATION & TOOLS CLEARING	53,764	109,013			<b>162,777</b>	<b>9</b>
Salvage	41,234	73,282			<b>114,516</b>	<b>10</b>
Other credits (specify):						<b>11</b>
PROCEEDS FROM SALE OF VEHICLES	26,690	0			<b>26,690</b>	<b>12</b>
M-33/M-34 COMMON FACILITIES CREDIT	0	9,161			<b>9,161</b>	<b>13</b>
ADJUSTMENT - SEE FOOTNOTES	13,196	1,770			<b>14,966</b>	<b>14</b>
					<b>0</b>	<b>15</b>
<b>Total credits</b>	<b>574,085</b>	<b>1,684,192</b>	<b>0</b>	<b>0</b>	<b>2,258,277</b>	<b>16</b>
<b>Debits during year</b>						<b>17</b>
Book cost of plant retired	143,958	247,465			<b>391,423</b>	<b>18</b>
Cost of removal	3,822	12,177			<b>15,999</b>	<b>19</b>
Other debits (specify):						<b>20</b>
REMOVAL COSTS>10% OF ORIGINAL COS`	6,781	63,629			<b>70,410</b>	<b>21</b>
ADJUSTMENT-SEE FOOTNOTES	27,196	4,223			<b>31,419</b>	<b>22</b>
					<b>0</b>	<b>23</b>
					<b>0</b>	<b>24</b>
<b>Total debits</b>	<b>181,757</b>	<b>327,494</b>	<b>0</b>	<b>0</b>	<b>509,251</b>	<b>25</b>
<b>Balance end of year (111.1)</b>	<b>6,286,061</b>	<b>17,491,359</b>	<b>0</b>	<b>0</b>	<b>23,777,420</b>	<b>26</b>
<b>Footnotes</b>						<b>27</b>

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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)**

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**Accumulated Provision for Depreciation of Utility Plant on Utility Plant Financed by Utility Operations or by the Municipality (Acc**

**General footnotes**

Removal costs that exceeded 10% of the original installed cost were reclassified as additional depreciation expense, at the recommendation of the PSC.

**WATER:**

Other credits - adjustment - Adjustment was made in 2008 to adjust the general ledger to the hydrant costs from the detailed hydrant records.

Other debits - adjustment - To retire a pump had been removed from service in prior years but had not been removed from the plant account, and to reclassify the gain on sale of backhoe as a decrease in depreciation expense.

**ELECTRIC:**

Other credits - adjustment - A transformer was returned to the vendor and a replacement one was received.

Other debits - adjustment - To retire an item that was removed from service in 2007.

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## 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>	582,556	1,237,724			<b>1,820,280</b>	1
<b>Credits During Year</b>						2
<b>Accruals:</b>						3
Charged Other Income Deductions (426)	75,060	199,635			<b>274,695</b>	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					<b>0</b>	6
Accruals charged other						7
accounts (specify):						8
					<b>0</b>	9
Salvage	0	0			<b>0</b>	10
Other credits (specify):						11
					<b>0</b>	12
					<b>0</b>	13
					<b>0</b>	14
					<b>0</b>	15
<b>Total credits</b>	<b>75,060</b>	<b>199,635</b>	<b>0</b>	<b>0</b>	<b>274,695</b>	16
<b>Debits during year</b>						17
Book cost of plant retired	14,766	31,801			<b>46,567</b>	18
Cost of removal	0	0			<b>0</b>	19
Other debits (specify):						20
					<b>0</b>	21
					<b>0</b>	22
					<b>0</b>	23
					<b>0</b>	24
<b>Total debits</b>	<b>14,766</b>	<b>31,801</b>	<b>0</b>	<b>0</b>	<b>46,567</b>	25
<b>Balance end of year (111.2)</b>	<b>642,850</b>	<b>1,405,558</b>	<b>0</b>	<b>0</b>	<b>2,048,408</b>	26
<b>Footnotes</b>						27

## 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)	89,832				<b>89,832</b>	89,832	1
Fuel stock expenses (152)					<b>0</b>	0	2
Plant mat. & oper. sup. (154)			767,788		<b>767,788</b>	666,821	3
<b>Total Electric Utility</b>					<b>857,620</b>	<b>756,653</b>	

Account	Total End of Year	Amount Prior Year	
Electric utility total	<b>857,620</b>	<b>756,653</b>	1
Water utility (154)	127,160	116,677	2
Sewer utility (154)		0	3
Heating utility (154)		0	4
Gas utility (154)		0	5
Merchandise (155)		0	6
Other materials & supplies (156)		0	7
Stores expense (163)		0	8
<b>Total Materials and Supplies</b>	<b>984,780</b>	<b>873,330</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>				
1993 SERIES BOND DISCOUNT-ELECTRIC	21,139	428	0	* 1
2002 SERIES BOND DISCOUNT-WATER	2,824	428	9,882	2
2006 SERIES BOND DISCOUNT-WATER	2,329	428	41,341	3
2007 SERIES NOTES PAYABLE-ELECTRIC	17,948	428	0	4
2008A SERIES BOND DISCOUNT - ELECTRIC	3,166	428	68,782	5
2008B SERIES NOTES PAYABLE - ELECTRIC	11,414	428	34,960	6
2008C SERIES NOTES PAYABLE - ELECTRIC	23,986	428	206,270	7
<b>Total</b>			<b>361,235</b>	
<b>Unamortized premium on debt (251)</b>				
NONE				8
<b>Total</b>			<b>0</b>	

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

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### Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251) (Page F-14)

#### General footnotes

1993 series bonds payable were called in 2008, and the remaining unamortized balance in the debt discount account of \$18,265 was charged to account 435 - Miscellaneous debits to surplus.

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### 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)	
WATER REVENUE BONDS-2002	06/01/2002	12/01/2011	4.23%	390,000	1
WATER REVENUE BONDS-2006	10/01/2006	12/01/2026	4.10%	1,495,000	2
ELECTRIC REVENUE BONDS- 2008A	07/15/2008	12/01/2018	6.12%	3,880,000	3
ELECTRIC NAN'S-2008B	07/15/2008	12/31/2011	4.74%	1,870,000	4
ELECTRIC BAN'S-2008C	12/18/2008	12/01/2010	3.99%	35,165,000	5
<b>Total Bonds (Account 221):</b>				<b>42,800,000</b>	

## NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
<b>Advances from Municipality (223)</b>					
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>					
BOND ANTICIPATION NOTES - ELECTRIC 2007	01/01/2008	06/30/2008	5.29%	0 *	3
<b>Total for Account 231</b>				<b>0</b>	

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## NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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### Notes Payable & Miscellaneous Long-Term Debt (Page F-18)

#### General footnotes

Date of issue was actually 7/1/2007, but system would not accept a date that wasn't 2008.

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**TAXES ACCRUED (ACCT. 236)**

Particulars (a)	Amount (b)	
Balance first of year	847,864	1
<b>Accruals:</b>		
Charged water department expense	437,045	2
Charged electric department expense	853,057	3
Charged sewer department expense		4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>1,290,102</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	847,864	6
Social Security taxes	171,491	* 7
PSC Remainder Assessment	30,373	8
<b>Other (explain):</b>		
GROSS RECEIPTS TAX	194,098	9
<b>Total payments and other debits</b>	<b>1,243,826</b>	
<b>Balance end of year</b>	<b>894,140</b>	

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## TAXES ACCRUED (ACCT. 236)

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### Taxes Accrued (Acct. 236) (Page F-19)

#### General footnotes

Social security taxes were grossed up on this schedule.

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### 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>					
WATER REVENUE BONDS-2006	5,361	64,163	64,328	5,196	1
ELECTRIC REVENUE BONDS-1993	11,913	109,192	121,105	0	2
ELECTRIC REVENUE BONDS-2008A	0	109,730	89,779	19,951	3
ELECTRIC NAN'S -2008B	0	40,711	0	40,711	4
ELECTRIC BAN'S-2009C	0	50,794	0	50,794	5
WATER REVENUE BONDS -2002	1,767	20,813	21,203	1,377	6
<b>Subtotal</b>	<b>19,041</b>	<b>395,403</b>	<b>296,415</b>	<b>118,029</b>	
<b>Advances from Municipality (223)</b>					
NONE	0			0	7
<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	8
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
CUSTOMER DEPOSITS	9,558	1,531	1,215	9,874	9
ELECTRIC BOND ANTICIPATION NOTES-2007	112,825	111,674	224,499	0	10
<b>Subtotal</b>	<b>122,383</b>	<b>113,205</b>	<b>225,714</b>	<b>9,874</b>	
<b>Total</b>	<b>141,424</b>	<b>508,608</b>	<b>522,129</b>	<b>127,903</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.**

Since the amounts reported in account 231 are actually customer deposits and are reported here per the schedule instructions, there is no notes payable or miscellaneous long-term debt schedule.

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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>		
NONE		1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
AMERICAN TRANSMISSION COMPANY	5,265,797	2
<b>Total (Acct. 124):</b>	<b>5,265,797</b>	
<b>Sinking Funds (125):</b>		
SPECIAL REDEMPTION - ELECTRIC	1,551,238	3
SPECIAL REDEMPTION - WATER	421,110	4
<b>Total (Acct. 125):</b>	<b>1,972,348</b>	
<b>Depreciation Fund (126):</b>		
NONE		5
<b>Total (Acct. 126):</b>	<b>0</b>	
<b>Other Special Funds (128):</b>		
OPERATION AND MAINTENANCE FUND	2,180,000	6
ELECTRIC CONSTRUCTION FUND	32,795,370	7
<b>Total (Acct. 128):</b>	<b>34,975,370</b>	
<b>Special Deposits (134):</b>		
NONE		8
<b>Total (Acct. 134):</b>	<b>0</b>	
<b>Notes Receivable (141):</b>		
NONE		9
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	253,695	10
Electric	1,780,964	11
Sewer (Regulated)		12
<b>Other (specify):</b>		
NONE		13
<b>Total (Acct. 142):</b>	<b>2,034,659</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		14
Merchandising, jobbing and contract work	156,669	15
<b>Other (specify):</b>		
RECEIVABLE FROM COMMUNICATION UTILITY	(144,459)	16
<b>Total (Acct. 143):</b>	<b>12,210</b>	
<b>Receivables from Municipality (145):</b>		
ELECTRIC RECEIVABLE	23,643	17
WATER RECEIVABLE	2,307	18

## 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>Receivables from Municipality (145):</b>		
SEWER CHARGE A/R	359,493	19
<b>Total (Acct. 145):</b>	<b>385,443</b>	
<b>Prepayments (165):</b>		
NONE		20
<b>Total (Acct. 165):</b>	<b>0</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE		21
<b>Total (Acct. 182):</b>	<b>0</b>	
<b>Preliminary Survey and Investigation Charges (183):</b>		
BUILDING STUDY	21,186	22
MISCELLANEOUS	1,348	23
CENTRAL AVE RECONSTRUCTION	10,569	24
FUTURE WELL INVESTIGATION	122,037	25
<b>Total (Acct. 183):</b>	<b>155,140</b>	
<b>Clearing Accounts (184):</b>		
NONE		26
<b>Total (Acct. 184):</b>	<b>0</b>	
<b>Temporary Facilities (185):</b>		
NONE		27
<b>Total (Acct. 185):</b>	<b>0</b>	
<b>Miscellaneous Deferred Debits (186):</b>		
CUSTOMER JOB ORDERS	(6,637)	28
ELECTRIC RETIREMENT JOB ORDERS	41,007	29
AMORTIZATION OF M-33 PORTION OF MAJOR OVERHAUL	447,905	30
TRANSMISSION EQUIPMENT RATING SURVEY COSTS	70,030	31
<b>Total (Acct. 186):</b>	<b>552,305</b>	
<b>Payables to Municipality (233):</b>		
PAYABLE TO WASTEWATER UTILITY	359,493	32
<b>Total (Acct. 233):</b>	<b>359,493</b>	
<b>Other Deferred Credits (253):</b>		
Regulatory Liability	823,882	33
PUBLIC BENEFITS	(27,276)	34
<b>Total (Acct. 253):</b>	<b>796,606</b>	

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## DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

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

Electric & Water Retirement Job Orders - Since these aren't being amortized, there is no authorization needed.

AMORTIZATION OF M-33 O&M PORTION OF MAJOR OVERHAUL - Amortization of our portion of the O&M portion of the major overhaul of the M-33 combustion turbine unit. Authorization received on 12/15/2005 from PSC to amortize costs over 5 years. 1 full year of amortization was expensed in 2008.

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

OTHER ACCOUNTS RECEIVABLE (ACCOUNT 143): This receivable account, which is in both the electric and water utilities, is used to record the receivables from customers for items that can't be billed on regular utility bills. These billings may include sale of inventory, sale of scrap, billings for damage to utility plant, and other billings.

RECEIVABLES FROM MUNICIPALITY (ACCOUNT 145):

ELECTRIC RECEIVABLE - Per the chart of accounts, we need to segregate the receivables from the City of Marshfield. This is the amount owed to us by the City for their outstanding electric bills at 12/31/08.

WATER RECEIVABLE - Per the chart of accounts, we need to segregate the receivables from the City of Marshfield. This is the amount owed to us by the City for their outstanding water bills at 12/31/08.

SEWER CHARGE A/R - We provide billing services for the City's Wastewater Dept. Amounts billed to the Wastewater customers are recorded as a receivable and a corresponding payable. The amount in the Sewer Charge A/R account is the amount billed to Wastewater customers but not received at 12/31/08. The amount in the Sewage Payable account (account 233) is the amount owed to the City's Wastewater Department at 12/31/08 by the Wastewater customers.

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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)	21,198,147	44,209,255	0	0	<b>65,407,402</b>	<b>1</b>
Materials and Supplies	121,918	807,136	0	0	<b>929,054</b>	<b>2</b>
<b>Other (specify):</b>						
UTILITY PLANT ACQUISITION ADJUSTMENT		100,294			<b>100,294</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation (111.1)	6,089,897	16,813,010	0	0	<b>22,902,907</b>	<b>4</b>
Customer Advances for Construction	211,488	617,867			<b>829,355</b>	<b>5</b>
Regulatory Liability	276,958	574,386	0	0	<b>851,344</b>	<b>6</b>
NONE					<b>0</b>	<b>7</b>
<b>Average Net Rate Base</b>	<b>14,741,722</b>	<b>27,111,422</b>	<b>0</b>	<b>0</b>	<b>41,853,144</b>	
Net Operating Income	795,460	1,919,190	0	0	<b>2,714,650</b>	<b>8</b>
<b>Net Operating Income as a percent of</b>						
<b>Average Net Rate Base</b>	<b>5.40%</b>	<b>7.08%</b>	<b>N/A</b>	<b>N/A</b>	<b>6.49%</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	285,892	592,915	0	0	<b>878,807</b>	1
<b>Add credits during year:</b>					<b>0</b>	2
<b>Deduct charges:</b>						
Miscellaneous Amortization (425)	17,868	37,057	0	0	<b>54,925</b>	3
<b>Other (specify):</b>					<b>0</b>	4
<b>Balance End of Year</b>	<b>268,024</b>	<b>555,858</b>	<b>0</b>	<b>0</b>	<b>823,882</b>	

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## IMPORTANT CHANGES DURING THE YEAR

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**Report changes of any of the following types:**

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**1. Acquisitions.**NONE

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**2. Leaseholder changes.**

The utility leased transmission facilities to Wisconsin Public Service (PSC), and this lease was terminated on October 1, 2007 due to a renegotiated power supply agreement. The Utility has entered into a transmission operating lease agreement with American Transmission Company LLC (ATCLLC) effective July 15, 2008. This lease has an initial term of 5 years, after which the facilities can be transferred to ATCLLC if both the utility and ATCLLC agree to the terms. Otherwise, the lease will be renewed annually.

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**3. Extensions of service.**NONE

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**4. Estimated changes in revenues due to rate changes.**NONE

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**5. Obligations incurred or assumed, excluding commercial paper.**NONE

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

In August 2008, the Water Utility received approval (docket 3420-CW-107) to construct a new 500,000 gallon water tower at an estimated cost of \$1.6 million, with project completion expected in mid-summer 2010.

Docket 3420-CE-111, Application of Marshfield Utilities for Authority to Construct a 55 MW Combustion Turbine Generating Facility in the City of Marshfield, Wood County, was filed in 2007. A decision has been rendered by the Commission.

Docket 5-BS-167, Joint Application of the City of Marshfield and Wisconsin Public Service Corporation, as Electric Public Utilities, for Sale and Purchase of 32 percent ownership interest in West Marinette Combustion Turbine Unit M-33, was filed in 2007. A decision has been rendered by the Commission.

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**7. Any additional matters.**NONE

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## 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)	3,465,032	2,998,963	1
<b>Total Sales of Water</b>	<b>3,465,032</b>	<b>2,998,963</b>	
<b>Other Operating Revenues</b>			
Forfeited Discounts (470 )	5,526	3,570	2
Rents from Water Property (472 )	861	861	3
Interdepartmental Rents (473 )	0	0	4
Other Water Revenues (474 )	29,195	27,382	* 5
<b>Total Other Operating Revenues</b>	<b>35,582</b>	<b>31,813</b>	
<b>Total Operating Revenues</b>	<b>3,500,614</b>	<b>3,030,776</b>	
<b>Operation and Maintenance Expenses</b>			
Source of Supply Expense (600-617)	66,745	52,826	6
Pumping Expenses (620-633)	245,950	256,743	7
Water Treatment Expenses (640-652)	321,240	273,115	8
Transmission and Distribution Expenses (660-678)	822,238	924,604	9
Customer Accounts Expenses (901-906)	106,849	104,465	10
Sales Expenses (910 )	0	0	11
Administrative and General Expenses (920-932)	338,631	374,713	12
<b>Total Operation and Maintenance Expenses</b>	<b>1,901,653</b>	<b>1,986,466</b>	
<b>Other Operating Expenses</b>			
Depreciation Expense (403 )	420,089	417,870	13
Amortization Expense (404-407)		0	14
Taxes (408 )	383,412	367,177	15
<b>Total Other Operating Expenses</b>	<b>803,501</b>	<b>785,047</b>	
<b>Total Operating Expenses</b>	<b>2,705,154</b>	<b>2,771,513</b>	
<b>NET OPERATING INCOME</b>	<b>795,460</b>	<b>259,263</b>	

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## WATER OPERATING REVENUES & EXPENSES

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

#### General footnotes

Last year column - added \$960 (balance in account 471) to account 474, since 471 isn't listed this year (account is no longer valid starting in 2008).

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## WATER OPERATING REVENUES - SALES OF WATER

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

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential (460.1 )			0	1
Commercial (460.2 )			0	2
Industrial (460.3 )			0	3
Public Authority (460.4 )			0	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 )	7,095	282,374	1,402,457	5
Commercial (461.2 )	816	260,930	841,312	6
Industrial (461.3 )	28	96,378	246,349	7
Public Authority (461.4 )	55	27,017	93,848	8
<b>Total Metered Sales to General Customers (461)</b>	<b>7,994</b>	<b>666,699</b>	<b>2,583,966</b>	
Private Fire Protection Service (462 )	147		116,806	9
Public Fire Protection Service (463 )	8,146		763,739	10
Other Water Sales (465 )				11
Sales for Resale (466 )		0	0	12
Interdepartmental Sales (467 )	2	122	521	13
<b>Total Sales of Water</b>	<b>16,289</b>	<b>666,821</b>	<b>3,465,032</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)	763,739	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>763,739</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	5,526	5
<b>Other (specify):</b>		
NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>5,526</b>	
<b>Rents from Water Property (472):</b>		
RENTAL OF LAND	861	7
<b>Total Rents from Water Property (472)</b>	<b>861</b>	
<b>Interdepartmental Rents (473):</b>		
NONE		8
<b>Total Interdepartmental Rents (473)</b>	<b>0</b>	
<b>Other Water Revenues (474):</b>		
RECONNECTION CHARGES	1,080	9
CHARGES FOR MISCELLANEOUS SERVICES	1,480	10
TAX ROLL PENALTY	3,944	11
SPRINKLER METER RENTALS	4,654	12
Return on net investment in meters charged to sewer department	18,037	13
<b>Other (specify):</b>		
<b>Total Other Water Revenues (474)</b>	<b>29,195</b>	

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## OTHER OPERATING REVENUES (WATER)

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

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

DONE - SEE SCHEDULE

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## WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
<b>SOURCE OF SUPPLY EXPENSES</b>			
Operation Supervision and Engineering (600)	21,586	20,231	1
Operation Labor and Expenses (601)	0	0	2
Purchased Water (602)	0	0	3
Miscellaneous Expenses (603)	28,980	23,229	4
Rents (604)	0	0	5
Maintenance Supervision and Engineering (610)	9,876	9,267	6
Maintenance of Structures and Improvements (611)	48	0	7
Maintenance of Collecting and Impounding Reservoirs (612)	0	0	8
Maintenance of Lake, River and Other Intakes (613)	0	0	9
Maintenance of Wells and Springs (614)	6,255	1	10
Maintenance of Supply Mains (616)	0	98	11
Maintenance of Miscellaneous Water Source Plant (617)	0	0	12
<b>Total Source of Supply Expenses</b>	<b>66,745</b>	<b>52,826</b>	
<b>PUMPING EXPENSES</b>			
Operation Supervision and Engineering (620)	28,170	26,409	13
Fuel for Power Production (621)	0	0	14
Power Production Labor and Expenses (622)	0	0	15
Fuel or Power Purchased for Pumping (623)	112,457	127,376	16
Pumping Labor and Expenses (624)	39,161	47,028	17
Expenses Transferred--Credit (625)	0	0	18
Miscellaneous Expenses (626)	21,493	20,560	19
Rents (627)	0	0	20
Maintenance Supervision and Engineering (630)	0	0	21
Maintenance of Structures and Improvements (631)	15,883	7,363	22
Maintenance of Power Production Equipment (632)	0	0	23
Maintenance of Pumping Equipment (633)	28,786	28,007	24
<b>Total Pumping Expenses</b>	<b>245,950</b>	<b>256,743</b>	
<b>WATER TREATMENT EXPENSES</b>			
Operation Supervision and Engineering (640)	34,754	32,587	25
Chemicals (641)	47,105	38,547	26
Operation Labor and Expenses (642)	142,365	133,694	27
Miscellaneous Expenses (643)	25,766	22,661	28
Rents (644)	0	0	29
Maintenance Supervision and Engineering (650)	0	0	30
Maintenance of Structures and Improvements (651)	24,029	16,691	31
Maintenance of Water Treatment Equipment (652)	47,221	28,935	* 32
<b>Total Water Treatment Expenses</b>	<b>321,240</b>	<b>273,115</b>	

## WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
<b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>			
Operation Supervision and Engineering (660)	78,941	72,705	33
Storage Facilities Expenses (661)	0	0	34
Transmission and Distribution Lines Expenses (662)	31,962	102,062	* 35
Meter Expenses (663)	35,071	13,079	* 36
Customer Installations Expenses (664)	0	0	37
Miscellaneous Expenses (665)	120,200	134,807	38
Rents (666)	0	0	39
Maintenance Supervision and Engineering (670)	68,003	62,644	40
Maintenance of Structures and Improvements (671)	0	0	41
Maintenance of Distribution Reservoirs and Standpipes (672)	5,138	27,963	* 42
Maintenance of Transmission and Distribution Mains (673)	292,857	383,126	* 43
Maintenance of Services (675)	64,378	50,967	* 44
Maintenance of Meters (676)	27,641	27,215	45
Maintenance of Hydrants (677)	98,047	50,036	46
Maintenance of Miscellaneous Plant (678)	0	0	47
<b>Total Transmission and Distribution Expenses</b>	<b>822,238</b>	<b>924,604</b>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>			
Supervision (901)	6,209	5,838	48
Meter Reading Expenses (902)	22,426	22,566	49
Customer Records and Collection Expenses (903)	69,737	75,969	50
Uncollectible Accounts (904)	233	92	51
Miscellaneous Customer Accounts Expenses (905)	0	0	52
Customer Service and Information Expenses (906)	8,244	0	53
<b>Total Customer Accounts Expenses</b>	<b>106,849</b>	<b>104,465</b>	
<b>SALES EXPENSES</b>			
Sales Expenses (910)		0	54
<b>Total Sales Expenses</b>	<b>0</b>	<b>0</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>			
Administrative and General Salaries (920)	206,356	194,832	55
Office Supplies and Expenses (921)	11,761	11,834	56
Administrative Expenses Transferred--Credit (922)	75,968	78,190	57
Outside Services Employed (923)	33,593	32,086	58
Property Insurance (924)	10,764	10,078	59
Injuries and Damages (925)	13,077	11,871	60
Employee Pensions and Benefits (926)	24,466	28,214	61
Regulatory Commission Expenses (928)	0	4,968	62
Duplicate Charges--Credit (929)	0	0	63

## WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>			
Miscellaneous General Expenses (930)	31,922	33,879	64
Rents (931)	82,660	125,141	* 65
Maintenance of General Plant (932)	0	0	66
<b>Total Administrative and General Expenses</b>	<b>338,631</b>	<b>374,713</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>1,901,653</b>	<b>1,986,466</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 15%, but not less \$10,000, please explain.

652- Replace nozzles, components, and sand at water treatment facility, including removing existing sand, at a cost of over \$20 thousand.

662- This account includes the water main flushing program costs in 2007. Mains were flushed as part of the lead and copper removal program. Water main flushing was not required for 2008.

663- There was less testing of water meters in 2007, in anticipation of replacing/retrofitting meters in the near future for automated meter reading. Meter testing increased from 2007 to 2008 due to a delay in the AMR process.

672- In 2007, our employees powerwashed the Hume Reservoir, which took 80 hours and also required a rented mobile lift. In addition, all towers and reservoirs were dive-inspected in 2007. Our staff also assisted with providing site access, water, grounds clean-up and interior tower clean-up for the dive inspections. There were no specific tower maintenance projects in 2008.

673- In 2008, there were only 40 mainbreaks, compared to 55 in 2007, resulting in lower costs in 2008. In 2007, the additional labor and overhead cost of repairing these mainbreaks resulted in higher expenses. Expenses included \$35 thousand for street and sidewalk repair and hauling and bringing fill for the mainbreaks.

675- In 2008, there were more service leaks that required street reconstruction, resulting in higher costs.

677- Additional labor hours were incurred in 2008 to pressure test, grease, and lube every hydrant.

931- Rent paid to the electric utility decreased in 2008. This was a result of lower depreciation expense on computer equipment, since it became fully depreciated.

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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		387,870	371,664	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		7,886	7,886	2
<b>Net property tax equivalent</b>		<b>379,984</b>	<b>363,778</b>	
Social Security			0	3
PSC Remainder Assessment	RATIO OF ELEC & WATER PRIOR YR REVENUE	3,428	3,399	4
Other (specify): NONE			0	5
<b>Total tax expense</b>		<b>383,412</b>	<b>367,177</b>	

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## TAXES (ACCT. 408 - WATER)

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### Taxes (Acct. 408 - Water) (Page W-06)

#### Explain zero value(s) for PSC Remainder Assessment and/or Social Security.

Effective July 2003, our new accounting software allocates payroll overhead (including social security taxes) to all accounts that have payroll charged to them. As a result, social security taxes reported in account 408 is zero, since the social security taxes were allocated for the entire year.

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## 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			Wood				1
<b>SUMMARY OF TAX RATES</b>							<b>2</b>
State tax rate	mills		0.000000				3
County tax rate	mills		0.000000				4
Local tax rate	mills		9.870297				5
School tax rate	mills		8.840135				6
Voc. school tax rate	mills		1.650424				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>20.360856</b>				<b>10</b>
Less: state credit	mills		1.010876				11
<b>Net tax rate</b>	mills		<b>19.349980</b>				<b>12</b>
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							<b>13</b>
<b>Local Tax Rate</b>	mills		<b>9.870297</b>				<b>14</b>
<b>Combined School Tax Rate</b>	mills		<b>10.490559</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>20.360856</b>				<b>17</b>
<b>Total Tax Rate</b>	mills		<b>20.360856</b>				<b>18</b>
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>1.000000</b>				<b>19</b>
<b>Total tax net of state credit</b>	mills		<b>19.349980</b>				<b>20</b>
<b>Net Local and School Tax Rate</b>	mills		<b>19.349980</b>				<b>21</b>
Utility Plant, Jan. 1	\$	25,654,224	25,654,224				22
Materials & Supplies	\$	116,677	116,677				23
<b>Subtotal</b>	\$	<b>25,770,901</b>	<b>25,770,901</b>				<b>24</b>
Less: Plant Outside Limits	\$	3,392,285	3,392,285				25
<b>Taxable Assets</b>	\$	<b>22,378,616</b>	<b>22,378,616</b>				<b>26</b>
Assessment Ratio	dec.		0.895721				27
<b>Assessed Value</b>	\$	<b>20,044,996</b>	<b>20,044,996</b>				<b>28</b>
<b>Net Local &amp; School Rate</b>	mills		<b>19.349980</b>				<b>29</b>
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>387,870</b>	<b>387,870</b>				<b>30</b>
Tax Equivalent per 1994 PSC Report	\$	355,627					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>387,870</b>					<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 \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>INTANGIBLE PLANT</b>						
Organization (301)	0				0	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>						
Land and Land Rights (310)	1,214,553				1,214,553	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)	799,029	176,768	19,098		956,699	8
Supply Mains (316)	1,170,237				1,170,237	9
Other Water Source Plant (317)	0				0	10
<b>Total Source of Supply Plant</b>	<b>3,183,819</b>	<b>176,768</b>	<b>19,098</b>	<b>0</b>	<b>3,341,489</b>	
<b>PUMPING PLANT</b>						
Land and Land Rights (320)	10,733				10,733	11
Structures and Improvements (321)	1,392,080	67,933	1,723		1,458,290	12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	377,050	16,539	2,568	(506)	390,515	* 14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	158,455				158,455	16
<b>Total Pumping Plant</b>	<b>1,938,318</b>	<b>84,472</b>	<b>4,291</b>	<b>(506)</b>	<b>2,017,993</b>	
<b>WATER TREATMENT PLANT</b>						
Land and Land Rights (330)	62,344				62,344	17
Structures and Improvements (331)	3,853,944				3,853,944	18
Sand or Other Media Filtration Equipment (332)	879,383				879,383	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
<b>Total Water Treatment Plant</b>	<b>4,795,671</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4,795,671</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>						
Land and Land Rights (340)	127,869				127,869	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	1,188,015				1,188,015	24
Transmission and Distribution Mains (343)	5,392,129	512,065	19,249		5,884,945	25
Services (345)	1,314,642	57,455	941		1,371,156	26
Meters (346)	773,561	33,441	14,497		792,505	27
Hydrants (348)	1,072,173	44,254	7,377	13,194	1,122,244	* 28

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>						
Other Transmission and Distribution Plant (349)	0				0	29
<b>Total Transmission and Distribution Plant</b>	<b>9,868,389</b>	<b>647,215</b>	<b>42,064</b>	<b>13,194</b>	<b>10,486,734</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)	211,095				211,095	34
Stores Equipment (393)	0				0	35
Tools, Shop and Garage Equipment (394)	153,293	3,469	1,897		154,865	36
Laboratory Equipment (395)	13,157				13,157	37
Power Operated Equipment (396)	274,357	93,750	76,608		291,499	38
Communication Equipment (397)	322,846				322,846	39
SCADA Equipment (397.1)	0				0	40
Miscellaneous Equipment (398)	0				0	41
<b>Total General Plant</b>	<b>974,748</b>	<b>97,219</b>	<b>78,505</b>	<b>0</b>	<b>993,462</b>	
<b>Total utility plant in service directly assignable</b>	<b>20,760,945</b>	<b>1,005,674</b>	<b>143,958</b>	<b>12,688</b>	<b>21,635,349</b>	
Common Utility Plant Allocated to Water Department (300)	0				0	42
<b>Total utility plant in service</b>	<b>20,760,945</b>	<b>1,005,674</b>	<b>143,958</b>	<b>12,688</b>	<b>21,635,349</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 Additions for Accounts OTHER than 316, 343, 345, 346 and 348 exceed \$100,000, please explain. If applicable, provide construction authorization.**

314 - Well #25 was installed in 2008 at a cost of \$176,768. Construction authorization docket number 3420-CW-106.

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

325 - To retire a pump had been removed from service in prior years but had not been removed from the plant account.

348 - Adjustment was made in 2008 to adjust the general ledger to the hydrant costs from the hydrant database and hydrant cards.

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>INTANGIBLE PLANT</b>						
Organization (301)	0				0	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>						
Land and Land Rights (310)	0				0	4
Structures and Improvements (311)	0				0	5
Collecting and Impounding Reservoirs (312)	0				0	6
Lake, River and Other Intakes (313)	0				0	7
Wells and Springs (314)	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)	3,564,562	421,338	7,246		3,978,654	25
Services (345)	819,002	47,276	354		865,924	26
Meters (346)	0				0	27

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>						
Hydrants (348)	233,759	36,413	7,166		263,006	28
Other Transmission and Distribution Plant (349)	0				0	29
<b>Total Transmission and Distribution Plant</b>	<b>4,617,323</b>	<b>505,027</b>	<b>14,766</b>	<b>0</b>	<b>5,107,584</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>4,617,323</b>	<b>505,027</b>	<b>14,766</b>	<b>0</b>	<b>5,107,584</b>	
Common Utility Plant Allocated to Water Department (300)	0				0	42
<b>Total utility plant in service</b>	<b>4,617,323</b>	<b>505,027</b>	<b>14,766</b>	<b>0</b>	<b>5,107,584</b>	

## ACCUMULATED PROVISION FOR DEPRECIATION - WATER

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

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
<b>SOURCE OF SUPPLY PLANT</b>				
Structures and Improvements (311)	0	0.00%		1
Collecting and Impounding Reservoirs (312)	0	0.00%		2
Lake, River and Other Intakes (313)	0	0.00%		3
Wells and Springs (314)	297,171	2.90%	25,458	4
Supply Mains (316)	282,041	1.80%	21,064	5
Other Water Source Plant (317)	0	0.00%		6
<b>Total Source of Supply Plant</b>	<b>579,212</b>		<b>46,522</b>	
<b>PUMPING PLANT</b>				
Structures and Improvements (321)	549,611	3.20%	45,606	7
Other Power Production Equipment (323)	0	0.00%	0	8
Electric Pumping Equipment (325)	214,763	4.40%	16,886 *	9
Diesel Pumping Equipment (326)	0	0.00%		10
Other Pumping Equipment (328)	88,059	4.40%	6,972	11
<b>Total Pumping Plant</b>	<b>852,433</b>		<b>69,464</b>	
<b>WATER TREATMENT PLANT</b>				
Structures and Improvements (331)	1,303,953	2.50%	96,349	12
Sand or Other Media Filtration Equipment (332)	317,935	2.50%	21,933	13
Membrane Filtration Equipment (333)				14
Other Water Treatment Equipment (334)				15
<b>Total Water Treatment Plant</b>	<b>1,621,888</b>		<b>118,282</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Structures and Improvements (341)	0	0.00%		16
Distribution Reservoirs and Standpipes (342)	527,871	2.20%	26,136	17
Transmission and Distribution Mains (343)	850,087	1.30%	73,301	18
Services (345)	532,795	2.50%	33,572	19
Meters (346)	208,035	5.00%	39,152	20
Hydrants (348)	227,960	2.00%	21,944 *	21
Other Transmission and Distribution Plant (349)	0	0.00%		22
<b>Total Transmission and Distribution Plant</b>	<b>2,346,748</b>		<b>194,105</b>	
<b>GENERAL PLANT</b>				
Structures and Improvements (390)	0	0.00%		23
Office Furniture and Equipment (391)	0	0.00%		24
Computer Equipment (391.1)	0	0.00%		25
Transportation Equipment (392)	143,442	20.00%	22,381	26
Stores Equipment (393)	0	0.00%		27
Tools, Shop and Garage Equipment (394)	75,309	5.80%	8,937	28
Laboratory Equipment (395)	8,137	5.80%	763	29

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314	19,098	1,940			301,591	4
316					303,105	5
317					0	6
	<b>19,098</b>	<b>1,940</b>	<b>0</b>	<b>0</b>	<b>604,696</b>	
321	1,723	172	599		593,921	7
323					0	8
325	2,568			(506)	228,575 *	9
326					0	10
328					95,031	11
	<b>4,291</b>	<b>172</b>	<b>599</b>	<b>(506)</b>	<b>917,527</b>	
331					1,400,302	12
332					339,868	13
333					0	14
334					0	15
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,740,170</b>	
341					0	16
342					554,007	17
343	19,249	1,517	248		902,870	18
345	941		309		565,735	19
346	14,497		137		232,827	20
348	7,377	193	7,441	13,194	262,969 *	21
349					0	22
	<b>42,064</b>	<b>1,710</b>	<b>8,135</b>	<b>13,194</b>	<b>2,518,408</b>	
390					0	23
391					0	24
391.1					0	25
392					165,823	26
393					0	27
394	1,897				82,349	28
395					8,900	29

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

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
<b>GENERAL PLANT</b>				
Power Operated Equipment (396)	162,393	10.00%	22,720	* 30
Communication Equipment (397)	104,171	9.20%	29,702	31
SCADA Equipment (397.1)	0	0.00%		32
Miscellaneous Equipment (398)	0	0.00%		33
<b>Total General Plant</b>	<b>493,452</b>		<b>84,503</b>	
<b>Total accum. prov. directly assignable</b>	<b>5,893,733</b>		<b>512,876</b>	
 Common Utility Plant Allocated to Water Department	 0	 0.00%		 34
<b>Total accum. prov. for depreciation</b>	<b>5,893,733</b>		<b>512,876</b>	

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
396	76,608		32,500	(26,690)	114,315	* 30
397					133,873	31
397.1					0	32
398					0	33
	78,505	0	32,500	(26,690)	505,260	
	143,958	3,822	41,234	(14,002)	6,286,061	
					0	34
	143,958	3,822	41,234	(14,002)	6,286,061	

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

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

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

325 - To retire a pump had been removed from service in prior years but had not been removed from the plant account.

348 - Adjustment was made in 2008 to adjust the general ledger to the hydrant costs from the hydrant database and hydrant cards.

396 - To reclassify the gain on sale of backhoe as a decrease in depreciation expense.

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

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## ACCUMULATED PROVISION FOR DEPRECIATION - WATER

### --Plant Financed by Contributions--

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
<b>SOURCE OF SUPPLY PLANT</b>				
Structures and Improvements (311)	0	0.00%		1
Collecting and Impounding Reservoirs (312)	0	0.00%		2
Lake, River and Other Intakes (313)	0	0.00%		3
Wells and Springs (314)	0	0.00%		4
Supply Mains (316)	0	0.00%		5
Other Water Source Plant (317)	0	0.00%		6
<b>Total Source of Supply Plant</b>	<b>0</b>		<b>0</b>	
<b>PUMPING PLANT</b>				
Structures and Improvements (321)	0	0.00%		7
Other Power Production Equipment (323)	0	0.00%		8
Electric Pumping Equipment (325)	0	0.00%		9
Diesel Pumping Equipment (326)	0	0.00%		10
Other Pumping Equipment (328)	0	0.00%		11
<b>Total Pumping Plant</b>	<b>0</b>		<b>0</b>	
<b>WATER TREATMENT PLANT</b>				
Structures and Improvements (331)	0	0.00%		12
Sand or Other Media Filtration Equipment (332)	0	0.00%		13
Membrane Filtration Equipment (333)				14
Other Water Treatment Equipment (334)				15
<b>Total Water Treatment Plant</b>	<b>0</b>		<b>0</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Structures and Improvements (341)	0	0.00%		16
Distribution Reservoirs and Standpipes (342)	0	0.00%		17
Transmission and Distribution Mains (343)	356,853	1.30%	49,031	18
Services (345)	215,881	2.50%	21,061	19
Meters (346)	0	0.00%		20
Hydrants (348)	9,822	2.00%	4,968	21
Other Transmission and Distribution Plant (349)	0	0.00%		22
<b>Total Transmission and Distribution Plant</b>	<b>582,556</b>		<b>75,060</b>	
<b>GENERAL PLANT</b>				
Structures and Improvements (390)	0	0.00%		23
Office Furniture and Equipment (391)	0	0.00%		24
Computer Equipment (391.1)	0	0.00%		25
Transportation Equipment (392)	0	0.00%		26
Stores Equipment (393)	0	0.00%		27
Tools, Shop and Garage Equipment (394)	0	0.00%		28
Laboratory Equipment (395)	0	0.00%		29

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314					0	4
316					0	5
317					0	6
	0	0	0	0	0	
321					0	7
323					0	8
325					0	9
326					0	10
328					0	11
	0	0	0	0	0	
331					0	12
332					0	13
333					0	14
334					0	15
	0	0	0	0	0	
341					0	16
342					0	17
343	7,246				398,638	18
345	354				236,588	19
346					0	20
348	7,166				7,624	21
349					0	22
	14,766	0	0	0	642,850	
390					0	23
391					0	24
391.1					0	25
392					0	26
393					0	27
394					0	28
395					0	29

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

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
<b>GENERAL PLANT</b>				
Power Operated Equipment (396)	0	0.00%		<b>30</b>
Communication Equipment (397)	0	0.00%		<b>31</b>
SCADA Equipment (397.1)	0	0.00%		<b>32</b>
Miscellaneous Equipment (398)	0	0.00%		<b>33</b>
<b>Total General Plant</b>	<b>0</b>		<b>0</b>	
<b>Total accum. prov. directly assignable</b>	<b>582,556</b>		<b>75,060</b>	
Common Utility Plant Allocated to Water Department	0	0.00%		<b>34</b>
<b>Total accum. prov. for depreciation</b>	<b>582,556</b>		<b>75,060</b>	

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
396					0	30
397					0	31
397.1					0	32
398					0	33
	0	0	0	0	0	
	14,766	0	0	0	642,850	
					0	34
	14,766	0	0	0	642,850	

## 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			56,415	56,415	1
February			53,682	53,682	2
March			59,056	59,056	3
April			55,806	55,806	4
May			62,658	62,658	5
June			61,422	61,422	6
July			65,807	65,807	7
August			67,425	67,425	8
September			59,168	59,168	9
October			56,155	56,155	10
November			51,522	51,522	11
December			54,570	54,570	12
<b>Total annual pumpage</b>	<b>0</b>	<b>0</b>	<b>703,686</b>	<b>703,686</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):	703,686	1
Less: Gallons (000's) used in the treatment process:		2
Subtotal: Gallons (000's) entering distribution system:	<b>703,686</b>	3
Less: Gallons (000's) sold:	666,821	4
Gallons (000's) entering distribution system but not sold:	<b>36,865</b>	5
Estimated Water Usage:		6
Gallons (000's) used to flush mains:	2,152	7
Gallons (000's) used for fire protection:	0	8
Gallons (000's) used to prevent freezing of distribution system:	0	9
Gallons (000's) used for other system uses:	1,209	10
Subtotal Estimated Usage:	<b>3,361</b>	11
Estimated Water Losses:		12
Gallons (000's) lost due to main leaks or breaks:	2,548	13
Gallons (000's) lost due to service leaks or breaks:	0	14
Gallons (000's) lost due to hydrant leaks, tank overflows and pressure reducing valves:	0	15
Gallons (000's) for unauthorized usage such as vandalism and theft:	0	16
Gallons (000's) not accounted for:	<b>30,956</b>	17
Subtotal of Estimated Losses:	<b>33,504</b>	18
Percentage of water entering distribution system sold:	<b>95%</b>	19
Percentage of unaccounted for water:	<b>4%</b>	20
If more than 15%, indicate causes:		21

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

**OTHER STATISTICS**

Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)	2,553	22
Date of maximum: 08/20/2008		23
Cause of maximum: Hot and dry conditions		24
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)	1,373	25
Date of minimum: 11/27/2008		26
Total KWH used by the utility (include pumping, treatment facilities and other utility operations):	2,117,403	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:	40	32
Number of service breaks repaired this year:	11	33
Population served (estimate the number of individuals served):		34
Inside municipality?	19,454	35
Outside municipality?	0	36

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## WATER LOSS AND OTHER STATISTICS

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### Water Loss and Other Statistics (Page W-14)

#### General footnotes

Estimated Water Usage:

Other System uses - water used for water treatment 1,209,530 gallons.

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## SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
#10 PARK	10	62	12	47,619	Yes	<b>1</b>
#17 NORTH SIDE	17	59	24	227,665	Yes	<b>2</b>
#18 NORTH SIDE	18	56	26	250,370	Yes	<b>3</b>
#19 NORTHEAST	19	61	26	240,888	Yes	<b>4</b>
#20 NORTHEAST	20	63	26	198,107	Yes	<b>5</b>
#21 NORTH SIDE	21	85	18	235,008	Yes	<b>6</b>
#22 NORTH SIDE	22	90	18	220,504	Yes	<b>7</b>
#23 NORTH SIDE	23	95	24	205,457	Yes	<b>8</b>
#24 NORTHEAST	24	53	18	223,000	Yes	<b>9</b>
#4 SOUTH SIDE	04	58	18	103,633	Yes	<b>10</b>
#5 SOUTH SIDE	05	57	20	325,710	Yes	<b>11</b>
#6 SOUTH SIDE	06	62	16	74,860	Yes	<b>12</b>
#25 SOUTH SIDE	25	70	18	250,000	Yes	<b>13</b>
#8 PARK	08	59	18	28,794	Yes	<b>14</b>

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## SOURCES OF WATER SUPPLY - GROUND WATERS

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### Sources of Water Supply - Ground Waters (Page W-15)

#### General footnotes

Well #1 abandoned in 2008 and is therefore no longer shown on schedule

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### 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	10	17	18	1
Location	PARK	NORTH SIDE	NORTH SIDE	2
Purpose	P	P	P	3
Destination	T	T	T	4
Pump Manufacturer	LAYNE	AMERICAN TUR.	LAYNE	5
Year Installed	1962	1992	1964	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	410	375	320	8
Pump Motor or Standby Engine Mfr	U. S. MOTOR	U. S. MOTOR	U. S. MOTOR	9
Year Installed	1962	1992	1997	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	15	50	60	12
Footnotes				13
				14

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	19	20	21	15
Location	NORTHEAST	NORTHEAST	NORTH	16
Purpose	P	P	P	17
Destination	T	T	T	18
Pump Manufacturer	LAYNE	LAYNE	LAYNE	19
Year Installed	1986	1969	1990	20
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	21
Actual Capacity (gpm)	420	400	350	22
Pump Motor or Standby Engine Mfr	U. S. MOTOR	GENERAL ELECTRIC	U. S. MOTOR	23
Year Installed	1997	1969	1989	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	75	75	40	26
Footnotes				27
				28

### PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	22	23	24	1
Location	NORTH	NORTH SIDE	NORTHEAST	2
Purpose	P	P	P	3
Destination	T	T	T	4
Pump Manufacturer	JACUZZI	J-LINE	GOULDS	5
Year Installed	1990	2003	2006	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	350	440	500	8
Pump Motor or Standby Engine Mfr	U. S. MOTOR	U.S.	US MOTOR	9 10
Year Installed	1989	2003	2006	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	40	30	75	13
Footnotes				14

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	25	4	5	15
Location	SOUTH SIDE	SOUTH SIDE	SOUTH SIDE	16
Purpose	P	P	P	17
Destination	T	T	T	18
Pump Manufacturer	GOULDS	POMONA	LAYNE	19
Year Installed	2008	1942	1966	20
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	21
Actual Capacity (gpm)	350	112	440	22
Pump Motor or Standby Engine Mfr	US MOTOR	U. S. MOTOR	U. S. MOTOR	23 24
Year Installed	2008	1942	1966	25
Type	ELECTRIC	ELECTRIC	ELECTRIC	26
Horsepower	10	10	10	27
Footnotes				28

### PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	6	8	HUME - 3	1
Location	SOUTH SIDE	PARK	HUME AVE	2
Purpose	P	P	B	3
Destination	T	T	D	4
Pump Manufacturer	AMERICAN TURBINE	LAYNE	FAIRBANKS	5
Year Installed	2004	1988	1969	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	CENTRIFUGAL	7
Actual Capacity (gpm)	200	175	1,000	8
Pump Motor or Standby Engine Mfr	GENERAL ELECTRIC	U. S. MOTOR	CUMMINGS	9 10
Year Installed	2004	1988	1969	11
Type	ELECTRIC	ELECTRIC	DIESEL	12
Horsepower	15	8	125	13
Footnotes				14

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	HUME AVENUE-2	HUME-1	SOUTH SIDE BOOSTER	15
Location	HUME AVE	HUME AVE	SOUTH SIDE	16
Purpose	B	B	B	17
Destination	D	D	D	18
Pump Manufacturer	FAIRBANKS	FAIRBANKS	AURORA	19
Year Installed	1969	1969	1995	20
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	21
Actual Capacity (gpm)	1,000	1,000	1,000	22
Pump Motor or Standby Engine Mfr	FAIRBANKS	FAIRBANKS	U.S.	23 24
Year Installed	1969	1969	1995	25
Type	ELECTRIC	ELECTRIC	ELECTRIC	26
Horsepower	125	125	100	27
Footnotes				28

### PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	UPHAM BOOSTER#2	UPHAM BOOSTER#3	WATER TREATMENT	1
Location	UPHAM	UPHAM	MCMILLAN	2
Purpose	B	B	B	3
Destination	D	D	D	4
Pump Manufacturer	AURORA	AURORA	LAYNE	5
Year Installed	2006	2006	1990	6
Type	CENTRIFUGAL	CENTRIFUGAL	VERTICAL TURBINE	7
Actual Capacity (gpm)	500	500	2,150	8
Pump Motor or Standby Engine Mfr	BALDER	BLADER	GENERAL ELECTRIC	9 10
Year Installed	2006	2006	1990	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	20	20	20	13
Footnotes				14

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	WATER TREATMENT DUAL	WATER TREATMENT-HPZ1	WATER TREATMENT-HPZ2	15
Location	MCMILLAN	MCMILLAN	MCMILLAN	16
Purpose	B	B	B	17
Destination	D	D	D	18
Pump Manufacturer	LAYNE	LAYNE	MID AMERICA	19
Year Installed	1990	1990	2006	20
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	21
Actual Capacity (gpm)	3,500	520	500	22
Pump Motor or Standby Engine Mfr	GENERAL ELECTRIC	GENERAL ELECTRIC	US MOTOR	23 24
Year Installed	1990	1990	2006	25
Type	ELECTRIC	ELECTRIC	ELECTRIC	26
Horsepower	200	25	30	27
Footnotes				28

### PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	WATER TREATMENT-LPZ1	WATER TREATMENT-LPZ2	WATER TREATMENT-LPZ3	1
Location	MCMILLAN	MCMILLAN	MCMILLAN	2
Purpose	B	B	B	3
Destination	D	D	D	4
Pump Manufacturer	LAYNE	LAYNE	LAYNE	5
Year Installed	1990	1990	1990	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	1,100	1,500	1,500	8
Pump Motor or Standby Engine Mfr	GENERAL ELECTRIC	GENERAL ELECTRIC	GENERAL ELECTRIC	10
Year Installed	1990	1990	1990	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	50	75	75	13
Footnotes				14

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	WILDWOOD BOOSTER			15
Location	WILDWOOD			16
Purpose	B			17
Destination	D			18
Pump Manufacturer	LAYNE			19
Year Installed	1973			20
Type	VERTICAL TURBINE			21
Actual Capacity (gpm)	500			22
Pump Motor or Standby Engine Mfr	GENERAL ELECTRIC			24
Year Installed	1973			25
Type	ELECTRIC			26
Horsepower	40			27
Footnotes				28

## RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	GRANT PARK TOWER	HUME AVE	MCMILLAN ST SPHERE	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	R	ET	3
Year constructed	1990	1968	1961	4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	STEEL	5
Elevation difference in feet (See Headnote 3.)	130	40	130	6
Total capacity in gallons (actual)	500,000	3,000,000	75,000	7
<b>WATER TREATMENT PLANT</b>				<b>8</b>
Disinfection, type of equipment (gas, liquid, powder, other)	OTHER	OTHER	OTHER	9
Points of application (wellhouse, central facilities, booster station, other)	OTHER	OTHER	OTHER	10
Filters, type (gravity, pressure, other, none)	NONE	NONE	NONE	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0000	0.0000	0.0000	12
Is a corrosion control chemical used (yes, no)?	N	N	N	13
Is water fluoridated (yes, no)?	N	N	N	14
Footnotes				15

## RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	SOUTH BOOSTER	WILDWOOD	WTR TRTMNT-MCMLLN	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	R	R	3
Year constructed	1923	1959	1992	4
Primary material (earthen, steel, concrete, other)	CONCRETE	CONCRETE	CONCRETE	5
Elevation difference in feet (See Headnote 3.)	0	0	0	6
Total capacity in gallons (actual)	25,000	15,224	500,000	7
<b>WATER TREATMENT PLANT</b>				<b>8</b>
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID	LIQUID	9
Points of application (wellhouse, central facilities, booster station, other)	BOOSTER STATION	BOOSTER STATION	CENTRAL FACILITIES	10
Filters, type (gravity, pressure, other, none)	NONE	NONE	GRAVITY	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.3998	0.7200	4.8000	12
Is a corrosion control chemical used (yes, no)?	N	N	N	13
Is water fluoridated (yes, no)?	Y	Y	Y	14
Footnotes				15

## WATER MAINS

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

Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	Number of Feet				End of Year (h)	
			First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)		
M	D	0.750	1,286				1,286	1
M	D	1.000	4,990				4,990	2
M	D	1.500	870				870	3
M	D	2.000	1,311				1,311	4
M	D	4.000	15,670				15,670	5
M	D	6.000	383,978	108	2,106		381,980	6
M	D	8.000	129,278	6,505	2,363		133,420	7
M	S	8.000	6,622				6,622	8
M	D	10.000	38,629				38,629	9
P	D	10.000	0	1,354	0		1,354	10
M	D	12.000	91,084	5,434			96,518	11
M	D	16.000	17,565				17,565	12
M	D	18.000	7,876				7,876	13
M	S	18.000	15,500				15,500	14
<b>Total Within Municipality</b>			<b>714,659</b>	<b>13,401</b>	<b>4,469</b>	<b>0</b>	<b>723,591</b>	
M	S	8.000	5,100				5,100	15
M	S	12.000	20,573				20,573	16
M	S	16.000	1,250				1,250	17
<b>Total Outside of Municipality</b>			<b>26,923</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>26,923</b>	
<b>Total Utility</b>			<b>741,582</b>	<b>13,401</b>	<b>4,469</b>	<b>0</b>	<b>750,514</b>	

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## WATER MAINS

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

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

Mains are financed based on actual cost of the main installation as authorized by tariff run X-2.

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## WATER SERVICES

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

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
L	0.625	2,201		1		2,200	52	1
M	0.625	1,152		2		1,150		2
M	0.750	1,619		44		1,575	2	3
L	0.750	23				23		4
L	1.000	23	98			121		5
M	1.000	2,124				2,124	11	6
L	1.250	1				1		7
M	1.250	34				34		8
L	1.500	7				7		9
M	1.500	125				125	2	10
L	2.000	12				12		11
M	2.000	166				166	7	12
M	2.500	2				2		13
L	3.000	11				11	1	14
M	3.000	7				7		15
M	4.000	54	1			55		16
M	6.000	82				82		17
M	8.000	48				48		18
M	10.000	4				4		19
<b>Total Utility</b>		<b>7,695</b>	<b>99</b>	<b>47</b>	<b>0</b>	<b>7,747</b>	<b>75</b>	

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## WATER SERVICES

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### Water Services (Page W-20)

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

Except as noted below, the customer pays for the installation of the service from the main to the meter. They own and maintain the service starting at the curb box and going into the property.

When we replace the water mains on a street, we also replace the portion of the service from the main to the curb box at our expense.

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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	7,610	136	169	32	7,609	203	*	1
0.750	27			(21)	6	0	*	2
1.000	307	32	5	1	335	32		3
1.250	0				0	0		4
1.500	107				107	34		5
2.000	140			1	141	35	*	6
3.000	33	3		2	38	25	*	7
4.000	16	3			19	13		8
6.000	7		1	1	7	7	*	9
<b>Total:</b>	<b>8,247</b>	<b>174</b>	<b>175</b>	<b>16</b>	<b>8,262</b>	<b>349</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	6,970	477	7	9	2	144	7,609	*	1
0.750	6	0	0	0	0	0	6	*	2
1.000	143	135	6	6	0	45	335		3
1.250	0	0	0	0	0	0	0		4
1.500	1	88	5	6	0	7	107		5
2.000	0	90	4	20	1	26	141	*	6
3.000	0	21	4	5	0	8	38	*	7
4.000	0	8	3	4	1	3	19		8
6.000	0	4	1	0	0	2	7	*	9
<b>Total:</b>	<b>7,120</b>	<b>823</b>	<b>30</b>	<b>50</b>	<b>4</b>	<b>235</b>	<b>8,262</b>		

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## METERS

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### Meters (Page W-21)

#### Explain all reported adjustments.

Adjustments were necessary to bring the end of year utility-owned meters in line with the meters at the end of the year by customer class.

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

Each meter that is 1" or smaller is replaced every twenty years.

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. These are magnetic meters, and the electronics are tested yearly.

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## HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
<b>Fire Hydrants</b>						
Outside of Municipality	0				0	1
Within Municipality	892	29	14	(4)	903	* 2
<b>Total Fire Hydrants</b>	<b>892</b>	<b>29</b>	<b>14</b>	<b>(4)</b>	<b>903</b>	
<b>Flushing Hydrants</b>						
	7				7	3
<b>Total Flushing Hydrants</b>	<b>7</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>7</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:	911	*
Number of distribution system valves end of year:	1,543	
Number of distribution valves operated during year:	621	

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## HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

#### General footnotes

Less than half of the valves were operated during the year. However, part of our valve maintenance program is a practice to replace any leaking valves each year. In 2008, 30 of our valves were replaced.

Fire hydrants consist of 870 six inch and 33 4.5 inch hydrants. The four inch hydrants are used as fire hydrants and have been reported in that manner in prior years.

#### Explain all reported Adjustments.

Adjusted year-end hydrant count to equal the hydrant records.

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**ELECTRIC OPERATING REVENUES & EXPENSES**

Particulars (a)	This Year (b)	Last Year (c)	
<b>Operating Revenues</b>			
<b>Sales of Electricity</b>			
Sales of Electricity (440-448)	25,454,718	27,466,125	1
<b>Total Sales of Electricity</b>	<b>25,454,718</b>	<b>27,466,125</b>	
<b>Other Operating Revenues</b>			
Forfeited Discounts (450 )	17,960	17,049	2
Miscellaneous Service Revenues (451 )	(6,184)	(2,769)	3
Sales of Water and Water Power (453 )	0	0	4
Rent from Electric Property (454 )	907,653	993,474	5
Interdepartmental Rents (455 )	82,660	125,141	6
Other Electric Revenues (456 )	11,001	21,679	7
<b>Total Other Operating Revenues</b>	<b>1,013,090</b>	<b>1,154,574</b>	
<b>Total Operating Revenues</b>	<b>26,467,808</b>	<b>28,620,699</b>	
<b>Operation and Maintenance Expenses</b>			
Power Production Expenses (500-557)	19,227,888	22,776,265	8
Transmission Expenses (560-573)	49,287	35,413	9
Distribution Expenses (580-598)	1,825,161	1,761,323	10
Customer Accounts Expenses (901-905)	414,433	379,864	11
Customer Service and Information Expenses (906 )	18,316	0	12
Sales Expenses (911-916)	0	0	13
Administrative and General Expenses (920-932)	790,017	764,895	14
<b>Total Operation and Maintenance Expenses</b>	<b>22,325,102</b>	<b>25,717,760</b>	
<b>Other Expenses</b>			
Depreciation Expense (403 )	1,490,966	1,522,815	15
Amortization Expense (404-407)	5,238	5,238	16
Taxes (408 )	727,312	652,403	17
<b>Total Other Expenses</b>	<b>2,223,516</b>	<b>2,180,456</b>	
<b>Total Operating Expenses</b>	<b>24,548,618</b>	<b>27,898,216</b>	
<b>NET OPERATING INCOME</b>	<b>1,919,190</b>	<b>722,483</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	17,960	1
<b>Other (specify):</b>		
NONE		2
<b>Total Forfeited Discounts (450)</b>	<b>17,960</b>	
<b>Miscellaneous Service Revenues (451):</b>		
MISC SERVICE REVENUES	(2,022)	3
RECONNECTION CHARGES	(4,162)	4
<b>Total Miscellaneous Service Revenues (451)</b>	<b>(6,184)</b>	
<b>Sales of Water and Water Power (453):</b>		
NONE		5
<b>Total Sales of Water and Water Power (453)</b>	<b>0</b>	
<b>Rent from Electric Property (454):</b>		
RENT FROM POLE CONTACTS	91,972	6
TRANSMISSION LEASE	815,681	7
<b>Total Rent from Electric Property (454)</b>	<b>907,653</b>	
<b>Interdepartmental Rents (455):</b>		
USE OF ELECTRIC PROPERTY (ALLOCATIONS) BY WATER DEPARTMENT	82,660	8
<b>Total Interdepartmental Rents (455)</b>	<b>82,660</b>	
<b>Other Electric Revenues (456):</b>		
MINOR SERVICES AND SALES OF MATERIALS	11,001	9
<b>Total Other Electric Revenues (456)</b>	<b>11,001</b>	

## ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
<b>POWER PRODUCTION EXPENSES</b>			
<b>STEAM POWER GENERATION EXPENSES</b>			
Operation Supervision and Engineering (500)	0		1
Fuel (501)	0		2
Steam Expenses (502)	0		3
Steam from Other Sources (503)	0		4
Steam Transferred -- Credit (504)	0		5
Electric Expenses (505)	0		6
Miscellaneous Steam Power Expenses (506)	0		7
Rents (507)	0		8
Maintenance Supervision and Engineering (510)	0		9
Maintenance of Structures (511)	0		10
Maintenance of Boiler Plant (512)	0		11
Maintenance of Electric Plant (513)	0		12
Maintenance of Miscellaneous Steam Plant (514)	0		13
<b>Total Steam Power Generation Expenses</b>	<b>0</b>	<b>0</b>	
<b>HYDRAULIC POWER GENERATION EXPENSES</b>			
Operation Supervision and Engineering (535)	0		14
Water for Power (536)	0		15
Hydraulic Expenses (537)	0		16
Electric Expenses (538)	0		17
Miscellaneous Hydraulic Power Generation Expenses (539)	0		18
Rents (540)	0		19
Maintenance Supervision and Engineering (541)	0		20
Maintenance of Structures (542)	0		21
Maintenance of Reservoirs, Dams and Waterways (543)	0		22
Maintenance of Electric Plant (544)	0		23
Maintenance of Miscellaneous Hydraulic Plant (545)	0		24
<b>Total Hydraulic Power Generation Expenses</b>	<b>0</b>	<b>0</b>	
<b>OTHER POWER GENERATION EXPENSES</b>			
Operation Supervision and Engineering (546)	30,885	14,606	25
Fuel (547)	0	0	26
Generation Expenses (548)	16,375	15,891	27
Miscellaneous Other Power Generation Expenses (549)	(16,311)	(16,242)	28
Rents (550)	0	0	29
Maintenance Supervision and Engineering (551)	6,190	6,067	30
Maintenance of Structures (552)	606	872	31
Maintenance of Generating and Electric Plant (553)	315,280	253,546	32

## ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
<b>POWER PRODUCTION EXPENSES</b>			
<b>OTHER POWER GENERATION EXPENSES</b>			
Maintenance of Miscellaneous Other Power Generating Plant (554)	249	5,096	33
<b>Total Other Power Generation Expenses</b>	<b>353,274</b>	<b>279,836</b>	
<b>OTHER POWER SUPPLY EXPENSES</b>			
Purchased Power (555)	18,874,614	22,496,429	34
System Control and Load Dispatching (556)	0	0	35
Other Expenses (557)	0	0	36
<b>Total Other Power Supply Expenses</b>	<b>18,874,614</b>	<b>22,496,429</b>	
<b>Total Power Production Expenses</b>	<b>19,227,888</b>	<b>22,776,265</b>	
<b>TRANSMISSION EXPENSES</b>			
Operation Supervision and Engineering (560)	51,763	6,906	37
Load Dispatching (561)	0	0	38
Station Expenses (562)	(2,355)	16,742	39
Overhead Line Expenses (563)	0	3,051	40
Underground Line Expenses (564)	0	0	41
Miscellaneous Transmission Expenses (566)	0	0	42
Rents (567)	0	0	43
Maintenance Supervision and Engineering (568)	0	0	44
Maintenance of Structures (569)	0	0	45
Maintenance of Station Equipment (570)	(121)	7,667	46
Maintenance of Overhead Lines (571)	0	1,047	47
Maintenance of Underground Lines (572)	0	0	48
Maintenance of Miscellaneous Transmission Plant (573)	0	0	49
<b>Total Transmission Expenses</b>	<b>49,287</b>	<b>35,413</b>	
<b>DISTRIBUTION EXPENSES</b>			
Operation Supervision and Engineering (580)	591,461	528,737	50
Load Dispatching (581)	12,511	13,826	51
Station Expenses (582)	15,168	26,633	52
Overhead Line Expenses (583)	53,423	19,539	53
Underground Line Expenses (584)	26,307	47,592	54
Street Lighting and Signal System Expenses (585)	45	0	55
Meter Expenses (586)	127,015	128,012	56
Customer Installations Expenses (587)	1,743	5,665	57
Miscellaneous Distribution Expenses (588)	238,051	209,378	58
Rents (589)	2,371	2,369	59
Maintenance Supervision and Engineering (590)	50,412	46,437	60
Maintenance of Structures (591)	0	0	61
Maintenance of Station Equipment (592)	24,796	34,127	62
Maintenance of Overhead Lines (593)	536,803	586,395	63

## ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
<b>DISTRIBUTION EXPENSES</b>			
Maintenance of Underground Lines (594)	54,447	43,565	64
Maintenance of Line Transformers (595)	10,616	7,919	65
Maintenance of Street Lighting and Signal Systems (596)	67,806	48,229	66
Maintenance of Meters (597)	1,248	1,947	67
Maintenance of Miscellaneous Distribution Plant (598)	10,938	10,953	68
<b>Total Distribution Expenses</b>	<b>1,825,161</b>	<b>1,761,323</b>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>			
Supervision (901)	19,589	18,595	69
Meter Reading Expenses (902)	108,106	96,548	70
Customer Records and Collection Expenses (903)	231,280	231,815	71
Uncollectible Accounts (904)	55,458	32,906	72
Miscellaneous Customer Accounts Expenses (905)	0	0	73
Customer Service and Information Expenses (906)	18,316		74
<b>Total Customer Accounts Expenses</b>	<b>432,749</b>	<b>379,864</b>	
<b>SALES EXPENSES</b>			
Supervision (911)		0	75
Demonstrating and Selling Expenses (912)		0	76
Advertising Expenses (913)		0	77
Miscellaneous Sales Expenses (916)		0	78
<b>Total Sales Expenses</b>	<b>0</b>	<b>0</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>			
Administrative and General Salaries (920)	383,666	360,136	79
Office Supplies and Expenses (921)	21,558	20,997	80
Administrative Expenses Transferred -- Credit (922)	142,481	139,106	81
Outside Services Employed (923)	211,445	205,353	82
Property Insurance (924)	20,650	18,052	83
Injuries and Damages (925)	14,473	6,533	84
Employee Pensions and Benefits (926)	31,568	83,587	85
Regulatory Commission Expenses (928)	400	53	86
Duplicate Charges -- Credit (929)		0	87
Miscellaneous General Expenses (930)	88,308	86,727	88
Rents (931)	0	0	89
Maintenance of General Plant (932)	160,430	122,563	90
<b>Total Administrative and General Expenses</b>	<b>790,017</b>	<b>764,895</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>22,325,102</b>	<b>25,717,760</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 15%, but not less \$10,000, please explain.

546- There was more maintenance done during 2008 than 2007 for the M-33 combustion turbine, which is maintained and billed by Wisconsin Public Service Corporation. WPSC determines the maintenance that is needed on the combustion turbine.

553- There was more maintenance done during 2008 than 2007 for the M-33 combustion turbine, which is maintained and billed by Wisconsin Public Service Corporation. WPSC determines the maintenance that is needed on the combustion turbine.

555- Purchased power from WPS. Increase in purchased KWhr of 2.6 million Kwhr, but cost per kwhr decreased by \$.00751, which is a 12% decrease from 2007.

560- Contracted services for NERC and MRO reliability standards readiness resulted in additional costs of \$41,970.

562- Most transmission line operating expenses are being paid for by American Transmission Company as part of a new lease agreement with them. Therefore, 2008 expense is much lower than 2007.

580- 2008 costs were higher due to additional hours recorded in this account, plus normal payroll rate increases. 2007 expenses were lower due to \$24 thousand of payroll and benefits that were transferred to a construction job order - no such reclassification of costs existed in 2008.

582- 2007 was high, due to 2 failures in McMillan Substation, plus increase in general maintenance. 2008 is back in line with 2006 expenses.

583- \$16 thousand more labor was reclassified from this account in 2007 than in 2008 for capitalized labor associated with transformer purchases in 2007. In addition, more overhead line inspections were done in 2008, resulting in additional labor and benefits, plus there were more pad-mount transformers that were changed out in 2008 to comply with the double lock standards.

584- 2007 costs were higher, due to all UG lines inspected in 2007. 2008 costs included only maintenance.

588- Costs in 2008 include \$14 thousand for an updated aerial photograph of the city for GIS purposes. Also included in 2008 was \$12 thousand of retroactive pay adjustment for our craft union.

594- In 2008, additional locks were required on UG transformers, and additional UG line maintenance was done at the same time.

596- Higher costs in 2008 due to street light bulb and photoeye failures on parkway. As the street lights age, additional maintenance is needed.

904- Two commercial bankruptcies added over \$22 thousand to written off accounts in 2008.

906- A new conservation coordinator position was created and filled in 2008 to promote energy efficiency.

926- Additional hours worked in 2008 resulted in a higher allocation of overhead to worked accounts, resulting in a lower account balance.

932- Costs in 2008 were higher than 2007 as a result of: replacing the heaters in our main garage, replacing windows on the main floor of our main building, replacing exhaust fan in garage, additional salting of parking lots, and addition cost of housekeeping services.

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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		506,269	476,200	1
Social Security			0	2
Wisconsin Gross Receipts Tax		194,098	150,048	3
PSC Remainder Assessment	RATIO OF ELEC & WATER PRIOR YR REVENUE	26,945	26,155	4
Other (specify): NONE			0	5
<b>Total tax expense</b>		<b>727,312</b>	<b>652,403</b>	

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## TAXES (ACCT. 408 - ELECTRIC)

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### Taxes (Acct. 408 - Electric) (Page E-04)

#### Explain zero value(s) for PSC Remainder Assessment and/or Social Security.

Effective July 2003, our new accounting software allocates payroll overhead (including social security taxes) to all accounts that have payroll charged to them. As a result, social security taxes reported in account 408 is zero, since the social security taxes were allocated for the entire year.

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## 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			Wood				1
<b>SUMMARY OF TAX RATES</b>							<b>2</b>
State tax rate	mills		0.000000				3
County tax rate	mills		0.000000				4
Local tax rate	mills		9.870297				5
School tax rate	mills		8.840135				6
Voc. school tax rate	mills		1.650424				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>20.360856</b>				<b>10</b>
Less: state credit	mills		1.010876				11
<b>Net tax rate</b>	mills		<b>19.349980</b>				<b>12</b>
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							<b>13</b>
<b>Local Tax Rate</b>	mills		<b>9.870297</b>				<b>14</b>
<b>Combined School Tax Rate</b>	mills		<b>10.490559</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>20.360856</b>				<b>17</b>
<b>Total Tax Rate</b>	mills		<b>20.360856</b>				<b>18</b>
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>1.000000</b>				<b>19</b>
<b>Total tax net of state credit</b>	mills		<b>19.349980</b>				<b>20</b>
<b>Net Local and School Tax Rate</b>	mills		<b>19.349980</b>				<b>21</b>
Utility Plant, Jan. 1	\$	50,838,568	50,838,568				22
Materials & Supplies	\$	666,821	666,821				23
<b>Subtotal</b>	\$	<b>51,505,389</b>	<b>51,505,389</b>				<b>24</b>
Less: Plant Outside Limits	\$	22,295,627	22,295,627				25
<b>Taxable Assets</b>	\$	<b>29,209,762</b>	<b>29,209,762</b>				<b>26</b>
Assessment Ratio	dec.		0.895721				27
<b>Assessed Value</b>	\$	<b>26,163,797</b>	<b>26,163,797</b>				<b>28</b>
<b>Net Local &amp; School Rate</b>	mills		<b>19.349980</b>				<b>29</b>
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>506,269</b>	<b>506,269</b>				<b>30</b>
Tax Equivalent per 1994 PSC Report	\$	420,306					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>506,269</b>					<b>34</b>
Footnotes							35

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## PROPERTY TAX EQUIVALENT (ELECTRIC)

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

If Materials and Supplies Total for this schedule does not match the Electric utility Prior Year amount on the Materials and Supplies schedule, please explain.

Materials and supplies total for this schedule does not match the electric utility prior year amount on Schedule F-12. The amount on prior year schedule F-12 includes Fuel, which we have excluded from our calculation on E-05, since it is located outside the City of Marshfield.

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## ELECTRIC UTILITY PLANT IN SERVICE

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>INTANGIBLE PLANT</b>						
Organization (301)	0				0	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>STEAM PRODUCTION PLANT</b>						
Land and Land Rights (310)	0				0	4
Structures and Improvements (311)	0				0	5
Boiler Plant Equipment (312)	0				0	6
Engines and Engine Driven Generators (313)	0				0	7
Turbogenerator Units (314)	0				0	8
Accessory Electric Equipment (315)	0				0	9
Miscellaneous Power Plant Equipment (316)	0				0	10
<b>Total Steam Production Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>HYDRAULIC PRODUCTION PLANT</b>						
Land and Land Rights (330)	0				0	11
Structures and Improvements (331)	0				0	12
Reservoirs, Dams and Waterways (332)	0				0	13
Water Wheels, Turbines and Generators (333)	0				0	14
Accessory Electric Equipment (334)	0				0	15
Miscellaneous Power Plant Equipment (335)	0				0	16
Roads, Railroads and Bridges (336)	0				0	17
<b>Total Hydraulic Production Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>OTHER PRODUCTION PLANT</b>						
Land and Land Rights (340)	12,099				12,099	18
Structures and Improvements (341)	2,534,146				2,534,146	19
Fuel Holders, Producers and Accessories (342)	528,186				528,186	20
Prime Movers (343)	0				0	21
Generators (344)	4,451,783	17,133			4,468,916	22
Accessory Electric Equipment (345)	662,710	21,301	106,971		577,040	23
Miscellaneous Power Plant Equipment (346)	31,020	5,760			36,780	24
<b>Total Other Production Plant</b>	<b>8,219,944</b>	<b>44,194</b>	<b>106,971</b>	<b>0</b>	<b>8,157,167</b>	
<b>TRANSMISSION PLANT</b>						
Land and Land Rights (350)	331,237				331,237	25
Structures and Improvements (352)	0				0	26
Station Equipment (353)	6,202,309	3,527	2,272	(4,223)	6,199,341	* 27
Towers and Fixtures (354)	0				0	28

## ELECTRIC UTILITY PLANT IN SERVICE

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>TRANSMISSION PLANT</b>						
Poles and Fixtures (355)	3,624,154	8,448			3,632,602	29
Overhead Conductors and Devices (356)	2,583,753				2,583,753	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>12,741,453</b>	<b>11,975</b>	<b>2,272</b>	<b>(4,223)</b>	<b>12,746,933</b>	
<b>DISTRIBUTION PLANT</b>						
Land and Land Rights (360)	7,013		2,680		4,333	34
Structures and Improvements (361)	0				0	35
Station Equipment (362)	23,581				23,581	36
Storage Battery Equipment (363)	0				0	37
Poles, Towers and Fixtures (364)	3,608,333	119,681	16,952		3,711,062	38
Overhead Conductors and Devices (365)	4,777,005	182,815	43,913		4,915,907	39
Underground Conduit (366)	1,380,337	225,353	1,641		1,604,049	40
Underground Conductors and Devices (367)	1,649,210	218,421	9,410		1,858,221	41
Line Transformers (368)	3,938,842	209,952	1,770		4,147,024	42
Services (369)	1,373,145	141,917	10,747		1,504,315	43
Meters (370)	1,274,360	20,162	15,178		1,279,344	44
Installations on Customers' Premises (371)	252,486	11,772	6,314		257,944	45
Leased Property on Customers' Premises (372)	0				0	46
Street Lighting and Signal Systems (373)	590,096	13,780	3,220		600,656	47
<b>Total Distribution Plant</b>	<b>18,874,408</b>	<b>1,143,853</b>	<b>111,825</b>	<b>0</b>	<b>19,906,436</b>	
<b>GENERAL PLANT</b>						
Land and Land Rights (389)	84,054				84,054	48
Structures and Improvements (390)	979,690	30,846			1,010,536	49
Office Furniture and Equipment (391)	82,712	1,505	10,194		74,023	50
Computer Equipment (391.1)	721,679	65,882	18,290		769,271	51
Transportation Equipment (392)	686,254				686,254	52
Stores Equipment (393)	24,064				24,064	53
Tools, Shop and Garage Equipment (394)	243,961	18,911			262,872	54
Laboratory Equipment (395)	50,742				50,742	55
Power Operated Equipment (396)	649,450				649,450	56
Communication Equipment (397)	318,360	2,170	593		319,937	57
SCADA Equipment (397.1)					0	58
Miscellaneous Equipment (398)	0				0	59

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>GENERAL PLANT</b>						
Other Tangible Property (399)	0				0	60
<b>Total General Plant</b>	<b>3,840,966</b>	<b>119,314</b>	<b>29,077</b>	<b>0</b>	<b>3,931,203</b>	
<b>Total utility plant in service directly assignable</b>	<b>43,676,771</b>	<b>1,319,336</b>	<b>250,145</b>	<b>(4,223)</b>	<b>44,741,739</b>	
Common Utility Plant Allocated to Electric Department (300)	0				0	61
<b>Total utility plant in service</b>	<b>43,676,771</b>	<b>1,319,336</b>	<b>250,145</b>	<b>(4,223)</b>	<b>44,741,739</b>	

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

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

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

364- This includes the installed cost of poles, towers, and fixtures conductors that were capitalized in 2008. These costs are supported by continuing property records.

365- This includes the installed cost of overhead conductor that was capitalized in 2008. These costs are supported by continuing property records.

366- This includes the installed cost of underground conduit that was capitalized in 2008. These costs are supported by continuing property records.

367- This includes the installed cost of underground conductor that was capitalized in 2008. These costs are supported by continuing property records.

368- 12 transformers were purchased in 2008, with costs ranging from \$1770 to \$40,966.

369- This includes the installed cost of underground and overhead services that were capitalized in 2008. These costs are supported by continuing property records.

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

353 - Retire equipment that was removed in 2007.

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## ELECTRIC UTILITY PLANT IN SERVICE

### --Plant Financed by Contributions--

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

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

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>TRANSMISSION PLANT</b>						
Towers and Fixtures (354)	0				0	28
Poles and Fixtures (355)	0				0	29
Overhead Conductors and Devices (356)	0				0	30
Underground Conduit (357)	0				0	31
Underground Conductors and Devices (358)	0				0	32
Roads and Trails (359)	0				0	33
<b>Total Transmission Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>DISTRIBUTION PLANT</b>						
Land and Land Rights (360)	0				0	34
Structures and Improvements (361)	0				0	35
Station Equipment (362)	0				0	36
Storage Battery Equipment (363)	0				0	37
Poles, Towers and Fixtures (364)	1,661,302	33,481	8,650		1,686,133	38
Overhead Conductors and Devices (365)	1,832,172	49,327	16,057		1,865,442	39
Underground Conduit (366)	829,776	63,042	583		892,235	40
Underground Conductors and Devices (367)	895,196	61,104	4,131		952,169	41
Line Transformers (368)	0				0	42
Services (369)	208,199	39,702	1,187		246,714	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)	258,531	3,855	1,193		261,193	47
<b>Total Distribution Plant</b>	<b>5,685,176</b>	<b>250,511</b>	<b>31,801</b>	<b>0</b>	<b>5,903,886</b>	
<b>GENERAL PLANT</b>						
Land and Land Rights (389)	0				0	48
Structures and Improvements (390)	0				0	49
Office Furniture and Equipment (391)	0				0	50
Computer Equipment (391.1)	0				0	51
Transportation Equipment (392)	0				0	52
Stores Equipment (393)	0				0	53
Tools, Shop and Garage Equipment (394)	0				0	54
Laboratory Equipment (395)	0				0	55
Power Operated Equipment (396)	0				0	56
Communication Equipment (397)	0				0	57
SCADA Equipment (397.1)	0				0	58
Miscellaneous Equipment (398)	0				0	59

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>GENERAL PLANT</b>						
Other Tangible Property (399)	0				0	60
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>5,685,176</b>	<b>250,511</b>	<b>31,801</b>	<b>0</b>	<b>5,903,886</b>	
Common Utility Plant Allocated to Electric Department (300)	0				0	61
<b>Total utility plant in service</b>	<b>5,685,176</b>	<b>250,511</b>	<b>31,801</b>	<b>0</b>	<b>5,903,886</b>	

## ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC

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

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
<b>STEAM PRODUCTION PLANT</b>				
Structures and Improvements (311)	0	0.00%		1
Boiler Plant Equipment (312)	0	0.00%		2
Engines and Engine Driven Generators (313)	0	0.00%		3
Turbogenerator Units (314)	0	0.00%		4
Accessory Electric Equipment (315)	0	0.00%		5
Miscellaneous Power Plant Equipment (316)	0	0.00%		6
<b>Total Steam Production Plant</b>	<b>0</b>		<b>0</b>	
<b>HYDRAULIC PRODUCTION PLANT</b>				
Structures and Improvements (331)	0	0.00%		7
Reservoirs, Dams and Waterways (332)	0	0.00%		8
Water Wheels, Turbines and Generators (333)	0	0.00%		9
Accessory Electric Equipment (334)	0	0.00%		10
Miscellaneous Power Plant Equipment (335)	0	0.00%		11
Roads, Railroads and Bridges (336)	0	0.00%		12
<b>Total Hydraulic Production Plant</b>	<b>0</b>		<b>0</b>	
<b>OTHER PRODUCTION PLANT</b>				
Structures and Improvements (341)	1,058,664	2.69%	68,169	13
Fuel Holders, Producers and Accessories (342)	209,034	3.06%	16,162	14
Prime Movers (343)	0	0.00%		15
Generators (344)	1,593,134	2.66%	118,645	16
Accessory Electric Equipment (345)	287,687	3.14%	19,464	17
Miscellaneous Power Plant Equipment (346)	9,478	2.89%	980	18
<b>Total Other Production Plant</b>	<b>3,157,997</b>		<b>223,420</b>	
<b>TRANSMISSION PLANT</b>				
Structures and Improvements (352)	0	0.00%		19
Station Equipment (353)	2,412,279	3.00%	186,025 *	20
Towers and Fixtures (354)	0	0.00%		21
Poles and Fixtures (355)	1,222,121	3.30%	119,597	22
Overhead Conductors and Devices (356)	566,684	3.00%	77,513	23
Underground Conduit (357)	0	0.00%		24
Underground Conductors and Devices (358)	0	0.00%		25
Roads and Trails (359)	0	0.00%		26
<b>Total Transmission Plant</b>	<b>4,201,084</b>		<b>383,135</b>	
<b>DISTRIBUTION PLANT</b>				
Structures and Improvements (361)	0	0.00%		27
Station Equipment (362)	23,581	3.10%		28
Storage Battery Equipment (363)	0	0.00%		29

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314					0	4
315					0	5
316					0	6
	0	0	0	0	0	
331					0	7
332					0	8
333					0	9
334					0	10
335					0	11
336					0	12
	0	0	0	0	0	
341					1,126,833	13
342					225,196	14
343					0	15
344					1,711,779	16
345	106,971				200,180	17
346					10,458	18
	106,971	0	0	0	3,274,446	
352					0	19
353	2,272			(4,223)	2,591,809 *	20
354					0	21
355			165		1,341,883	22
356					644,197	23
357					0	24
358					0	25
359					0	26
	2,272	0	165	(4,223)	4,577,889	
361					0	27
362					23,581	28
363					0	29

## ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC

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

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
<b>DISTRIBUTION PLANT</b>				
Poles, Towers and Fixtures (364)	1,534,160	4.00%	146,388	30
Overhead Conductors and Devices (365)	1,354,044	3.20%	155,087	31
Underground Conduit (366)	158,368	2.50%	37,305	32
Underground Conductors and Devices (367)	428,600	3.33%	58,399	33
Line Transformers (368)	1,396,771	3.20%	129,374 *	34
Services (369)	420,158	4.62%	66,469	35
Meters (370)	715,499	4.80%	61,289	36
Installations on Customers' Premises (371)	141,628	9.09%	23,199	37
Leased Property on Customers' Premises (372)	0	0.00%		38
Street Lighting and Signal Systems (373)	218,427	4.13%	24,589	39
<b>Total Distribution Plant</b>	<b>6,391,236</b>		<b>702,099</b>	
<b>GENERAL PLANT</b>				
Structures and Improvements (390)	525,555	2.50%	24,877	40
Office Furniture and Equipment (391)	48,695	5.88%	4,608	41
Computer Equipment (391.1)	721,679	26.67%	65,882	42
Transportation Equipment (392)	444,655	15.00%	52,802 *	43
Stores Equipment (393)	20,484	5.88%	1,415	44
Tools, Shop and Garage Equipment (394)	124,243	5.88%	14,901	45
Laboratory Equipment (395)	38,817	5.88%	2,983	46
Power Operated Equipment (396)	402,189	10.00%	40,187	47
Communication Equipment (397)	58,027	9.15%	29,202	48
SCADA Equipment (397.1)				49
Miscellaneous Equipment (398)	0	0.00%		50
<b>Total General Plant</b>	<b>2,384,344</b>		<b>236,857</b>	
<b>Total accum. prov. directly assignable</b>	<b>16,134,661</b>		<b>1,545,511</b>	
Common Utility Plant Allocated to Electric Department	0	0.00%		51
<b>Total accum. prov. for depreciation</b>	<b>16,134,661</b>		<b>1,545,511</b>	
<b>GENERAL PLANT</b>				
Other Tangible Property (399)	0	0.00%		52
<b>Total General Plant</b>	<b>0</b>		<b>0</b>	
<b>Total accum. prov. directly assignable</b>	<b>16,134,661</b>		<b>1,545,511</b>	

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
364	16,952	2,560	27,130		1,688,166	30
365	43,913	5,997	29,865		1,489,086	31
366	1,641				194,032	32
367	9,410	1,354	7,106		483,341	33
368	1,770			1,770	1,526,145 *	34
369	10,747	1,193			474,687	35
370	15,178		382		761,992	36
371	6,314	632	1,064		158,945	37
372					0	38
373	3,220	441	7,570		246,925	39
	<b>109,145</b>	<b>12,177</b>	<b>73,117</b>	<b>1,770</b>	<b>7,046,900</b>	
390					550,432	40
391	10,194				43,109	41
391.1	18,290				769,271	42
392					497,457 *	43
393					21,899	44
394					139,144	45
395					41,800	46
396					442,376	47
397	593				86,636	48
397.1					0	49
398					0	50
	<b>29,077</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,592,124</b>	
	<b>247,465</b>	<b>12,177</b>	<b>73,282</b>	<b>(2,453)</b>	<b>17,491,359</b>	
					<b>0</b>	<b>51</b>
	<b>247,465</b>	<b>12,177</b>	<b>73,282</b>	<b>(2,453)</b>	<b>17,491,359</b>	
399					0	52
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
	<b>247,465</b>	<b>12,177</b>	<b>73,282</b>	<b>(2,453)</b>	<b>17,491,359</b>	

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

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

**General footnotes**

Account 392 - depreciation rate is 10% or 20% on vehicles, depending on the type of vehicle.

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

353- To retire an item that was removed from service in 2007.

368-A transformer was returned to the vendor and a replacement one was received.

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

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

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

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

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

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

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

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
<b>DISTRIBUTION PLANT</b>				
Poles, Towers and Fixtures (364)	528,291	4.00%	66,949	30
Overhead Conductors and Devices (365)	443,228	3.20%	59,162	31
Underground Conduit (366)	73,026	2.50%	21,525	32
Underground Conductors and Devices (367)	163,019	3.33%	30,759	33
Line Transformers (368)	0	0.00%		34
Services (369)	14,141	4.62%	10,508	35
Meters (370)	0	0.00%		36
Installations on Customers' Premises (371)	0	0.00%		37
Leased Property on Customers' Premises (372)	0	0.00%		38
Street Lighting and Signal Systems (373)	16,019	4.13%	10,732	39
<b>Total Distribution Plant</b>	<b>1,237,724</b>		<b>199,635</b>	
<b>GENERAL PLANT</b>				
Structures and Improvements (390)	0	0.00%		40
Office Furniture and Equipment (391)	0	0.00%		41
Computer Equipment (391.1)	0	0.00%		42
Transportation Equipment (392)	0	0.00%		43
Stores Equipment (393)	0	0.00%		44
Tools, Shop and Garage Equipment (394)	0	0.00%		45
Laboratory Equipment (395)	0	0.00%		46
Power Operated Equipment (396)	0	0.00%		47
Communication Equipment (397)	0	0.00%		48
SCADA Equipment (397.1)	0	0.00%		49
Miscellaneous Equipment (398)	0	0.00%		50
<b>Total General Plant</b>	<b>0</b>		<b>0</b>	
<b>Total accum. prov. directly assignable</b>	<b>1,237,724</b>		<b>199,635</b>	
Common Utility Plant Allocated to Electric Department	0	0.00%		51
<b>Total accum. prov. for depreciation</b>	<b>1,237,724</b>		<b>199,635</b>	
<b>GENERAL PLANT</b>				
Other Tangible Property (399)	0	0.00%		52
<b>Total General Plant</b>	<b>0</b>		<b>0</b>	
<b>Total accum. prov. directly assignable</b>	<b>1,237,724</b>		<b>199,635</b>	

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
364	8,650				586,590	30
365	16,057				486,333	31
366	583				93,968	32
367	4,131				189,647	33
368					0	34
369	1,187				23,462	35
370					0	36
371					0	37
372					0	38
373	1,193				25,558	39
	<b>31,801</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,405,558</b>	
390					0	40
391					0	41
391.1					0	42
392					0	43
393					0	44
394					0	45
395					0	46
396					0	47
397					0	48
397.1					0	49
398					0	50
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
	<b>31,801</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,405,558</b>	
					0	51
	<b>31,801</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,405,558</b>	
399					0	52
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
	<b>31,801</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,405,558</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)	0				0	1
7.2/12.5 kV (12kV)	0				0	2
14.4/24.9 kV (25kV)	1				1	3
<b>Other:</b>						
13.4/4.16kV & 120/240 SEC	298				298	4
<b>Underground Lines</b>						
2.4/4.16 kV (4kV)	0				0	5
7.2/12.5 kV (12kV)	31	2			33	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)	0				0	9
7.2/12.5 kV (12kV)	0				0	10
14.4/24.9 kV (25kV)	2				2	11
<b>Other:</b>						
13.4/4.16 kV & 120/240 SEC	262	1			263	12
<b>Underground Lines</b>						
2.4/4.16 kV (4kV)	0				0	13
7.2/12.5 kV (12kV)	17	2			19	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	30				30	19
138 kV	0				0	20
<b>Other:</b>						
NONE	0				0	21
<b>Underground Lines</b>						
34.5 kV	0				0	22
69 kV	0				0	23
115 kV	0				0	24
138 kV	0				0	25
<b>Other:</b>						
NONE	0				0	26

## RURAL LINE CUSTOMERS

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

Particulars (a)	Amount (b)	
Customers added on rural lines during year:		1
Farm Customers	0	2
Nonfarm Customers	0	3
<b>Total</b>	<b>0</b>	<b>4</b>
Customers on rural lines at end of year:		5
Rural Customers (served at rural rates):		6
Farm	0	7
Nonfarm		8
<b>Total</b>	<b>0</b>	<b>9</b>
Customers served at other than rural rates:		10
Farm	172	11
Nonfarm	2,975	12
<b>Total</b>	<b>3,147</b>	<b>13</b>
<b>Total customers on rural lines at end of year</b>	<b>3,147</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	62,000	Wednesday	01/02/2008	18:00	35,906	1
February	02	62,000	Monday	02/11/2008	09:00	33,671	2
March	03	58,000	Monday	03/10/2008	08:00	33,174	3
April	04	55,000	Tuesday	04/08/2008	10:00	30,623	4
May	05	53,000	Tuesday	05/06/2008	12:00	29,954	5
June	06	62,000	Thursday	06/26/2008	14:00	31,333	6
July	07	67,000	Monday	07/07/2008	13:00	35,403	7
August	08	66,000	Monday	08/04/2008	12:00	33,959	8
September	09	68,000	Tuesday	09/02/2008	16:00	30,904	9
October	10	55,000	Monday	10/13/2008	17:00	31,286	10
November	11	57,000	Tuesday	11/11/2008	08:00	31,351	11
December	12	65,000	Monday	12/15/2008	18:00	36,706	12
<b>Total</b>		<b>730,000</b>				<b>394,270</b>	

**System Name** Wisconsin Public Service Corporation

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

Type of Reading	Supplier	
60 minutes integrated	Wisconsin Public Service Corporation	1

## ELECTRIC ENERGY ACCOUNT

Particulars (a)	kWh (000's) (b)	
<b>Source of Energy</b>		
<b>Generation (excluding Station Use):</b>		
Fossil Steam		1
Nuclear Steam		2
Hydraulic		3
Internal Combustion Turbine		4
Internal Combustion Reciprocating		5
Non-Conventional (wind, photovoltaic, etc.)		6
<b>Total Generation</b>	<b>0</b>	7
Purchases	394,270	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>394,270</b>	15
<b>Disposition of Energy</b>		
Sales to Ultimate Consumers (including interdepartmental sales)	383,081	18
Sales For Resale		19
<b>Energy Used by the Company (excluding station use):</b>		
Electric Utility	223	21
Common (office, shops, garages, etc. serving 2 or more util. depts.)	485	22
<b>Total Used by Company</b>	<b>708</b>	23
<b>Total Sold and Used</b>	<b>383,789</b>	24
<b>Energy Losses:</b>		
Transmission Losses (if applicable)		26
Distribution Losses	10,481	27
<b>Total Energy Losses</b>	<b>10,481</b>	28
<b>Loss Percentage (% Total Energy Losses of Total Source of Energy)</b>	<b>2.6583%</b>	29
<b>Total Disposition of Energy</b>	<b>394,270</b>	30

## SALES OF ELECTRICITY BY RATE SCHEDULE

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

Type of Sales/Rate Class Title (a)	Rate Schedule (b)	Avg. No. of Customers (c)	kWh (000 Omitted) (d)	1
<b>Residential Sales</b>				
RESIDENTIAL	RG-1	11,229	99,972	1
<b>Total Sales for Residential Sales</b>		<b>11,229</b>	<b>99,972</b>	
<b>Commercial &amp; Industrial</b>				
SMALL POWER	CP-1	175	51,000	2
LARGE POWER	CP-2	38	40,032	3
INDUSTRIAL POWER	CP-3	19	149,486	4
GENERAL SERVICE	GS-1	1,679	40,342	5
<b>Total Sales for Commercial &amp; Industrial</b>		<b>1,911</b>	<b>280,860</b>	
<b>Public Street &amp; Highway Lighting</b>				
STREET LIGHTING	MS-1	7	1,685	6
AREA LIGHTING	MS-2	496	564	7
<b>Total Sales for Public Street &amp; Highway Lighting</b>		<b>503</b>	<b>2,249</b>	
<b>Sales for Resale</b>				
NONE				8
<b>Total Sales for Sales for Resale</b>		<b>0</b>	<b>0</b>	
<b>TOTAL SALES FOR ELECTRICITY</b>		<b>13,643</b>	<b>383,081</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)	
		7,302,937	143,926	<b>7,446,863</b>	1
<b>0</b>	<b>0</b>	<b>7,302,937</b>	<b>143,926</b>	<b>7,446,863</b>	
157,190	206,492	3,440,334	35,985	<b>3,476,319</b>	2
116,774	144,422	2,631,486	35,540	<b>2,667,026</b>	3
307,908	349,026	8,655,724	90,016	<b>8,745,740</b>	4
		2,806,667	47,232	<b>2,853,899</b>	5
<b>581,872</b>	<b>699,940</b>	<b>17,534,211</b>	<b>208,773</b>	<b>17,742,984</b>	
		198,046	1,864	<b>199,910</b>	6
		64,385	576	<b>64,961</b>	7
<b>0</b>	<b>0</b>	<b>262,431</b>	<b>2,440</b>	<b>264,871</b>	
				<b>0</b>	8
<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>581,872</b>	<b>699,940</b>	<b>25,099,579</b>	<b>355,139</b>	<b>25,454,718</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	WPS				1
Point of Delivery	MCMILLAN,WW,HUME				2
Type of Power Purchased (firm, dump, etc.)	FIRM				3
Voltage at Which Delivered	115,000				4
Point of Metering	4				5
Total of 12 Monthly Maximum Demands -- kW	730,000				6
Average load factor	<b>73.9857%</b>				7
Total Cost of Purchased Power	18,874,614				8
Average cost per kWh	<b>0.0479</b>				9
On-Peak Hours (if applicable)					10
Monthly purchases --- kWh (000):	<b>On-peak</b>	<b>Off-peak</b>	<b>On-peak</b>	<b>Off-peak</b>	11
January	19,245	16,660			12
February	18,218	15,453			13
March	16,219	16,956			14
April	17,152	13,471			15
May	15,780	14,174			16
June	17,121	14,212			17
July	19,707	15,696			18
August	17,896	16,063			19
September	16,572	14,332			20
October	17,669	13,617			21
November	14,618	16,733			22
December	17,790	18,916			23
<b>Total kWh (000)</b>	<b>207,987</b>	<b>186,283</b>			24
Footnotes:					25
					26
					27
	(d)		(e)		28
Name of Vendor					29
Point of Delivery					30
Voltage at Which Delivered					31
Point of Metering					32
Type of Power Purchased (firm, dump, etc.)					33
Total of 12 Monthly Maximum Demands -- kW					34
Average load factor					35
Total Cost of Purchased Power					36
Average cost per kWh					37
On-Peak Hours (if applicable)					38
Monthly purchases --- kWh (000):	<b>On-peak</b>	<b>Off-peak</b>	<b>On-peak</b>	<b>Off-peak</b>	39
January					40
February					41
March					42
April					43
May					44
June					45
July					46
August					47
September					48
October					49
November					50
December					51
<b>Total kWh (000)</b>					52
Footnotes:					53

### 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	Hume	McMillan	Wildwood	Wildwood-2	1
Voltage--High Side	115,000	115,000	115,000	115,000	2
Voltage--Low Side	13,200	13,200	13,200	24,940	3
Num. Main Transformers in Operation	1	2	2	1	4
Total Capacity of Transformers in kVA	28,000	56,000	56,000	20,000	5
Number of Spare Transformers on Hand	0	1	0	0	6
15-Minute Maximum Demand in kW					7
Dt and Hr of Such Maximum Demand					8
Kwh Output					9
Footnotes					10

### SUBSTATION EQUIPMENT (continued)

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

### SUBSTATION EQUIPMENT (continued)

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

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## SUBSTATION EQUIPMENT

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### Substation Equipment (Page E-26)

#### General footnotes

This information is not available for our substations:

15 minute maximum demand in kW

Date and hour of such maximum demand

Kwh output

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## ELECTRIC DISTRIBUTION METERS & LINE TRANSFORMERS

Particulars (a)	Number of Watt-Hour Meters (b)	Line Transformers		1
		Number (c)	Total Cap. (kVA) (d)	
Number first of year	13,533	4,673	168,057	1
Acquired during year	69	12	7,100	2
<b>Total</b>	<b>13,602</b>	<b>4,685</b>	<b>175,157</b>	<b>3</b>
Retired during year	161	1	75	4
Sales, transfers or adjustments increase (decrease)	(16)			5
<b>Number end of year</b>	<b>13,425</b>	<b>4,684</b>	<b>175,082</b>	<b>6</b>
<b>Number end of year accounted for as follows:</b>				<b>7</b>
In customers' use	13,199	4,253	144,310	8
In utility's use	7			9
Locked meters on customers' premises				10
In stock	219	431	30,772	12
<b>Total end of year</b>	<b>13,425</b>	<b>4,684</b>	<b>175,082</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

An adjustment was needed to get the number of meters at end of year to equal the total meters in customer use plus in utility use plus in stock.

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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	100	533	297,947	1
Sodium Vapor	150	925	740,000	2
Sodium Vapor	250	300	378,000	3
<b>Total</b>		<b>1,758</b>	<b>1,415,947</b>	
<b>Ornamental</b>				
Sodium Vapor	250	120	151,200	4
<b>Total</b>		<b>120</b>	<b>151,200</b>	
<b>Other</b>				
Sodium Vapor	150	147	117,600	5
<b>Total</b>		<b>147</b>	<b>117,600</b>	