



3014 (02-05-09)

ANNUAL REPORT

OF

Name: BARRON LIGHT & WATER UTILITY

Principal Office: 1303 EAST DIVISION AVENUE
BARRON, WI 54812

For the Year Ended: DECEMBER 31, 2008

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

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

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

GENERAL RULES FOR REPORTING

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

TABLE OF CONTENTS

Schedule Name	Page
General Rules for Reporting	i
Signature Page	ii
Table of Contents	iii
Identification and Ownership	iv
FINANCIAL SECTION	
Income Statement	F-01
Details of Income Statement Accounts	F-02
Income from Merchandising, Jobbing & Contract Work (Accts. 415-416)	F-03
Revenues Subject to Wisconsin Remainder Assessment	F-04
Distribution of Total Payroll	F-05
Full-Time Employees (FTE)	F-06
Balance Sheet	F-07
Net Utility Plant	F-08
Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 111.1)	F-09
Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 111.2)	F-10
Net Nonutility Property (Accts. 121 & 122)	F-11
Accumulated Provision for Uncollectible Accounts-Cr. (Acct. 144)	F-12
Materials and Supplies	F-13
Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251)	F-14
Capital Paid in by Municipality (Acct. 200)	F-15
Bonds (Accts. 221 and 222)	F-17
Notes Payable & Miscellaneous Long-Term Debt	F-18
Taxes Accrued (Acct. 236)	F-19
Interest Accrued (Acct. 237)	F-20
Detail of Other Balance Sheet Accounts	F-22
Return on Rate Base Computation	F-23
Regulatory Liability - Pre-2003 Historical Accumulated Depreciation on Contributed Utility Plant (253)	F-25
Important Changes During the Year	F-26
WATER OPERATING SECTION	
Water Operating Revenues & Expenses	W-01
Water Operating Revenues - Sales of Water	W-02
Sales for Resale (Acct. 466)	W-03
Other Operating Revenues (Water)	W-04
Water Operation & Maintenance Expenses	W-05
Taxes (Acct. 408 - Water)	W-06
Property Tax Equivalent (Water)	W-07
Water Utility Plant in Service --Plant Financed by Utility or Municipality--	W-08
Water Utility Plant in Service --Plant Financed by Contributions--	W-09
Sources of Water Supply - Statistics	W-13
Water Loss and Other Statistics	W-14
Sources of Water Supply - Ground Waters	W-15
Sources of Water Supply - Surface Waters	W-16
Pumping & Power Equipment	W-17
Reservoirs, Standpipes & Water Treatment	W-18
Water Mains	W-19
Water Services	W-20
Meters	W-21

TABLE OF CONTENTS

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

IDENTIFICATION AND OWNERSHIP

Exact Utility Name: BARRON LIGHT & WATER UTILITY

Utility Address: 1303 EAST DIVISION AVENUE
BARRON, WI 54812

When was utility organized? 11/1/1894

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: TONY SLAGSTAD

Title: CITY CLERK-TREASURER

Office Address:

1303 EAST DIVISION AVE,
BARRON, WI 54812

Telephone: (715) 537 - 3855

Fax Number: (715) 537 - 3714

Email Address: tslagstad@barronwi.us

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

Name: BRIAN M. KAHL, C.P.A.

Title: INDEPENDENT AUDITOR

Office Address: LARSONALLEN, LLP

502 SECOND STREET
HUDSON, WI 54016

Telephone: (715) 386 - 2391

Fax Number: (715) 386 - 0535

Email Address: bkahl@larsonallen.com

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

Name: MARVIN AMUNDSON

Title: PRESIDENT

Office Address:

1303 EAST DIVISION
BARRON, WI 54812

Telephone: (715) 537 - 3855

Fax Number: (715) 537 - 3714

Email Address:

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

YES

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

Name: BRIAN M. KAHL, C.P.A.

Title: INDEPENDENT AUDITOR

Office Address: LARSONALLEN, LLP

502 SECOND STREET
HUDSON, WI 54016

Telephone: (715) 386 - 2391

Fax Number: (715) 386 - 0535

Email Address: bkahl@larsonallen.com

IDENTIFICATION AND OWNERSHIP

Date of most recent audit report: 3/24/2009

Period covered by most recent audit: 1/1/08-12/31/08

Names and titles of utility management including manager or superintendent:

Name: RICK JARI

Title: UTILITY MANAGER

Office Address:

1303 EAST DIVISION AVENUE
BARRON, WI 54812

Telephone: (715) 537 - 3855

Fax Number: (715) 537 - 3714

Email Address:

Name: TONY SLAGSTAD

Title: CITY CLERK-TREASURER

Office Address:

1303 EAST DIVISION
BARRON, WI 54812

Telephone: (715) 537 - 5631

Fax Number: (715) 537 - 9209

Email Address: tslagstad@barronwi.us

Name of utility commission/committee: CITY OF BARRON UTILITY COMMISSION

Names of members of utility commission/committee:

MR MARV AMUNDSON, PRESIDENT

MR GERALD JOHNSON, MEMBER

MR ROBERT MISSLING, MEMBER

MR ROBERT OMAN, MEMBER

MR RANDY SEVERSON, MEMBER

Is sewer service rendered by the utility? NO

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

Date of Ordinance: [REDACTED]

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

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

Firm Name: NONE

Contact Person:

Title:

Telephone:

Fax Number:

Email Address:

Contract/Agreement beginning-ending dates:

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

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	6,517,697	6,159,296	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	5,895,748	5,323,556	2
Depreciation Expense (403)	307,878	296,657	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	244,120	247,044	5
Total Operating Expenses	6,447,746	5,867,257	
Net Operating Income	69,951	292,039	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	69,951	292,039	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	64,482	97,840	10
Miscellaneous Nonoperating Income (421)	3,535	14,877	11
Total Other Income	68,017	112,717	
Total Income	137,968	404,756	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(29,104)	(29,104)	12
Other Income Deductions (426)	57,915	61,010	13
Total Miscellaneous Income Deductions	28,811	31,906	
Income Before Interest Charges	109,157	372,850	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	6,031	8,961	14
Amortization of Debt Discount and Expense (428)	1,865	1,865	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	5,082	8,997	18
Interest Charged to Construction--Cr. (432)	0	0	19
Total Interest Charges	12,978	19,823	
Net Income	96,179	353,027	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	5,535,795	5,182,768	20
Balance Transferred from Income (433)	96,179	353,027	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	5,631,974	5,535,795	

DETAILS OF INCOME STATEMENT ACCOUNTS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
UTILITY OPERATING INCOME				
Operating Revenues (400):				
Derived	6,517,697	0	6,517,697	1
Total (Acct. 400):	6,517,697	0	6,517,697	
Operation and Maintenance Expense (401-402):				
Derived	5,895,748	0	5,895,748	2
Total (Acct. 401-402):	5,895,748	0	5,895,748	
Depreciation Expense (403):				
Derived	307,878	0	307,878	3
Total (Acct. 403):	307,878	0	307,878	
Amortization Expense (404-407):				
Derived	0	0	0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	244,120	0	244,120	5
Total (Acct. 408):	244,120	0	244,120	
Revenues from Utility Plant Leased to Others (412):				
NONE			0	6
Total (Acct. 412):	0	0	0	
Expenses of Utility Plant Leased to Others (413):				
NONE			0	7
Total (Acct. 413):	0	0	0	
TOTAL UTILITY OPERATING INCOME:	69,951	0	69,951	
OTHER INCOME				
Income from Merchandising, Jobbing and Contract Work (415-416):				
Derived	0	0	0	8
Total (Acct. 415-416):	0	0	0	
Income from Nonutility Operations (417):				
NONE			0	9
Total (Acct. 417):	0	0	0	
Nonoperating Rental Income (418):				
NONE			0	10
Total (Acct. 418):	0	0	0	
Interest and Dividend Income (419):				
INTEREST ON INVESTMENTS	43,151	0	43,151	11
INTEREST ON ADVANCES	21,331		21,331	12
Total (Acct. 419):	64,482	0	64,482	
Miscellaneous Nonoperating Income (421):				
Contributed Plant - Water		1,192	1,192	13
Contributed Plant - Electric		2,343	2,343	14

DETAILS OF INCOME STATEMENT ACCOUNTS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
OTHER INCOME				
Miscellaneous Nonoperating Income (421):				
NONE			0	15
Total (Acct. 421):	0	3,535	3,535	
TOTAL OTHER INCOME:	64,482	3,535	68,017	
MISCELLANEOUS INCOME DEDUCTIONS				
Miscellaneous Amortization (425):				
Regulatory Liability (253) Amortization	(29,104)	0	(29,104)	16
NONE			0	17
Total (Acct. 425):	(29,104)	0	(29,104)	
Other Income Deductions (426):				
Depreciation Expense on Contributed Plant - Water	0	17,959	17,959	18
Depreciation Expense on Contributed Plant - Electric	0	20,596	20,596	19
DEPRECIATION ON NON-UTILITY PROPERTY	11,860	0	11,860	20
MISCELLANEOUS NONOPERATING EXPENSE	7,500		7,500	21
Total (Acct. 426):	19,360	38,555	57,915	
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(9,744)	38,555	28,811	
INTEREST CHARGES				
Interest on Long-Term Debt (427):				
Derived	6,031	0	6,031	22
Total (Acct. 427):	6,031	0	6,031	
Amortization of Debt Discount and Expense (428):				
ELECTRIC MORTGAGE REVENUE BONDS	1,865		1,865	23
Total (Acct. 428):	1,865	0	1,865	
Amortization of Premium on Debt--Cr. (429):				
NONE			0	24
Total (Acct. 429):	0	0	0	
Interest on Debt to Municipality (430):				
Derived	0	0	0	25
Total (Acct. 430):	0	0	0	
Other Interest Expense (431):				
Derived	5,082	0	5,082	26
Total (Acct. 431):	5,082	0	5,082	
Interest Charged to Construction--Cr. (432):				
NONE			0	27
Total (Acct. 432):	0	0	0	
TOTAL INTEREST CHARGES:	12,978	0	12,978	
NET INCOME:	131,199	(35,020)	96,179	

DETAILS OF INCOME STATEMENT ACCOUNTS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
EARNED SURPLUS				
Unappropriated Earned Surplus (Beginning of Year) (216):				
Derived	4,669,295	866,500	5,535,795	28
Total (Acct. 216):	4,669,295	866,500	5,535,795	
Balance Transferred from Income (433):				
Derived	131,199	(35,020)	96,179	29
Total (Acct. 433):	131,199	(35,020)	96,179	
Miscellaneous Credits to Surplus (434):				
NONE			0	30
Total (Acct. 434):	0	0	0	
Miscellaneous Debits to Surplus--Debit (435):				
NONE			0	31
Total (Acct. 435)--Debit:	0	0	0	
Appropriations of Surplus--Debit (436):				
Detail appropriations to (from) account 215			0	32
Total (Acct. 436)--Debit:	0	0	0	
Appropriations of Income to Municipal Funds--Debit (439):				
NONE			0	33
Total (Acct. 439)--Debit:	0	0	0	
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	4,800,494	831,480	5,631,974	

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs & Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

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	545,544	5,972,153	0	0	6,517,697	1
Less: interdepartmental sales	0	53,364	0	0	53,364	2
Less: interdepartmental rents	0	1,176		0	1,176	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		292			292	5
Other Increases or (Decreases)						
to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to						
Wisconsin Remainder Assessment	545,544	5,917,321	0	0	6,462,865	

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	113,039	0	113,039	1
Electric operating expenses	261,197	0	261,197	2
Gas operating expenses	0	0	0	3
Heating operating expenses	0	0	0	4
Sewer operating expenses	0	0	0	5
Merchandising and jobbing	0	0	0	6
Other nonutility expenses	0	0	0	7
Water utility plant accounts	1,400	0	1,400	8
Electric utility plant accounts	27,935	0	27,935	9
Gas utility plant accounts	0	0	0	10
Heating utility plant accounts	0	0	0	11
Sewer utility plant accounts	0	0	0	12
Accum. prov. for depreciation of water plant	0	0	0	13
Accum. prov. for depreciation of electric plant	0	0	0	14
Accum. prov. for depreciation of gas plant	0	0	0	15
Accum. prov. for depreciation of heating plant	0	0	0	16
Accum. prov. for depreciation of sewer plant	0	0	0	17
Clearing accounts	0	0	0	18
All other accounts	0	0	0	19
Total Payroll	403,571	0	403,571	

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	2.5	1
Electric	6.0	2
Gas		3
Sewer		4

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101)	11,240,998	11,035,293	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	6,768,008	6,439,473	2
Net Utility Plant	4,472,990	4,595,820	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	296,489	296,489	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	257,133	245,273	4
Net Nonutility Property	39,356	51,216	
Investment in Municipality (123)	458,844	552,613	5
Other Investments (124)	10,662	15,178	6
Sinking Funds (125)	58,000	58,000	7
Depreciation Fund (126)	0		8
Other Special Funds (128)	0		9
Total Other Property and Investments	566,862	677,007	
CURRENT AND ACCRUED ASSETS			
Cash (131)	1,493,783	1,320,460	10
Special Deposits (134)	0		11
Working Funds (135)			12
Temporary Cash Investments (136)	12,235	11,939	13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	555,177	577,721	15
Other Accounts Receivable (143)	3,494	18,103	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	74,087	70,570	18
Plant Materials and Operating Supplies (154)	176,350	149,421	19
Merchandise (155)	0	0	20
Other Materials and Supplies (156)	0	0	21
Stores Expense (163)	0	0	22
Prepayments (165)	0	0	23
Interest and Dividends Receivable (171)			24
Accrued Utility Revenues (173)			25
Miscellaneous Current and Accrued Assets (174)			26
Total Current and Accrued Assets	2,315,126	2,148,214	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	932	2,797	27
Extraordinary Property Losses (182)	0	0	28
Preliminary Survey and Investigation Charges (183)	0	0	29
Clearing Accounts (184)	0		30
Temporary Facilities (185)	0		31
Miscellaneous Deferred Debits (186)	26,665	53,330	32
Total Deferred Debits	27,597	56,127	
Total Assets and Other Debits	7,382,575	7,477,168	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	411,858	411,858	33
Appropriated Earned Surplus (215)			34
Unappropriated Earned Surplus (216)	5,631,974	5,535,795	35
Total Proprietary Capital	6,043,832	5,947,653	
LONG-TERM DEBT			
Bonds (221)	70,000	135,000	36
Advances from Municipality (223)	0	0	37
Other Long-Term Debt (224)	0	0	38
Total Long-Term Debt	70,000	135,000	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	39
Accounts Payable (232)	418,622	460,333	40
Payables to Municipality (233)	6,280	40,344	41
Customer Deposits (235)	1,535	1,625	42
Taxes Accrued (236)	207,474	211,918	43
Interest Accrued (237)	274	523	44
Tax Collections Payable (241)			45
Miscellaneous Current and Accrued Liabilities (242)			46
Total Current and Accrued Liabilities	634,185	714,743	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	47
Customer Advances for Construction (252)			48
Other Deferred Credits (253)	634,558	679,772	49
Total Deferred Credits	634,558	679,772	
OPERATING RESERVES			
Property Insurance Reserve (261)			50
Injuries and Damages Reserve (262)			51
Pensions and Benefits Reserve (263)			52
Miscellaneous Operating Reserves (265)			53
Total Operating Reserves	0	0	
Total Liabilities and Other Credits	7,382,575	7,477,168	

NET UTILITY PLANT

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

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
First of Year:					
Total Utility Plant - First of Year	3,659,848	0	0	7,375,445	1
	<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>				
Plant Accounts:					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	2,680,784	0	0	6,956,778	2
Utility Plant in Service - Contributed Plant (101.2)	986,473	0	0	610,530	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)				6,433	8
Total Utility Plant	3,667,257	0	0	7,573,741	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (111.1)	879,991	0	0	5,113,550	9
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	318,492	0	0	455,975	10
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					11
Accumulated Provision for Depreciation of Property Held for Future Use (113)					12
Accumulated Provision for Amortization of Utility Plant in Service (114)					13
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					14
Accumulated Provision for Amortization of Property Held for Future Use (116)					15
Total Accumulated Provision	1,198,483	0	0	5,569,525	
Other Utility Plant Accounts:					
Utility Plant Acquisition Adjustments (117)					16
Accumulated Provision for Amortization of Utility Plant Acquisition Adjustments (118)					17
Other Utility Plant Adjustments (119)					18
Total Other Utility Plant Accounts	0	0	0	0	
Net Utility Plant	2,468,774	0	0	2,004,216	

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

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

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

Particulars (a)	Water (b)	Electric (c)	(d)	(e)	Total (f)	
Balance first of year (111.1)	817,374	4,886,187			5,703,561	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	64,866	243,012			307,878	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	3,890				3,890	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage		846			846	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	68,756	243,858	0	0	312,614	16
Debits during year						17
Book cost of plant retired	6,139	15,944			22,083	18
Cost of removal		551			551	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	6,139	16,495	0	0	22,634	25
Balance end of year (111.1)	879,991	5,113,550	0	0	5,993,541	26
Footnotes						27

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

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

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

Particulars (a)	Water (b)	Electric (c)	(d)	(e)	Total (f)	
Balance first of year (111.2)	300,533	435,379			735,912	1
Credits During Year						2
Accruals:						3
Charged Other Income Deductions (426)	17,959	20,596			38,555	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	17,959	20,596	0	0	38,555	16
Debits during year						17
Book cost of plant retired	0	0			0	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	0	0	0	0	0	25
Balance end of year (111.2)	318,492	455,975	0	0	774,467	26
Footnotes						27

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Dam	296,489			296,489	2
Total Nonutility Property (121)	296,489	0	0	296,489	
Less accum. prov. depr. & amort. (122)	245,273	11,860		257,133	3
Net Nonutility Property	51,216	(11,860)	0	39,356	

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

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

MATERIALS AND SUPPLIES

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

Account	Total End of Year	Amount Prior Year	
Electric utility total	159,382	133,553	1
Water utility (154)	16,968	15,868	2
Sewer utility (154)		0	3
Heating utility (154)			4
Gas utility (154)		0	5
Merchandise (155)		0	6
Other materials & supplies (156)		0	7
Stores expense (163)			8
Total Materials and Supplies	176,350	149,421	

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

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

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
ELECTRIC SYSTEM REVENUE BONDS	1,865	428	932	1
Total			932	
Unamortized premium on debt (251)				
NONE				2
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	411,858	1
Changes during year (explain):		
Balance end of year	411,858	2

BONDS (ACCT. 221)

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
ELECTRIC SYSTEM REVENUE BONDS	06/01/1999	12/01/2009	3.90%	70,000	1
Total Bonds (Account 221):				70,000	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances from Municipality (223)					
STATE TRUST FUND LOAN WATER UTILITY	01/25/1995	03/15/2004	5.00%		1
Total for Account 223				0	
Other Long-Term Debt (224)					
NONE	00/00/0000	00/00/0000	0.00%		2
Total for Account 224				0	
Notes Payable (231)					
NONE	00/00/0000	00/00/0000	0.00%		3
Total for Account 231				0	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	211,918	1
Accruals:		
Charged water department expense	77,894	2
Charged electric department expense	167,521	3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	245,415	
Taxes paid during year:		
County, state and local taxes	211,918	6
Social Security taxes	31,049	7
PSC Remainder Assessment	5,942	8
Other (explain):		
LICENSE FEE AGREEMENT	950	9
Total payments and other debits	249,859	
Balance end of year	207,474	

INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
SERIES 1999 REVENUE BONDS	523	6,031	6,280	274	1
Subtotal	523	6,031	6,280	274	
Advances from Municipality (223)					
NONE	0			0	2
8-2-93 PROMISORY NOTE	0			0	3
State Trust Fund Loan 1/25/95	0			0	4
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
NONE	0			0	5
Subtotal	0	0	0	0	
Notes Payable (231)					
INTEREST ON CAPACITY CREDIT	0	5,067	5,067	0	* 6
OTHER INTEREST-REFUNDS	0	15	15	0	* 7
Subtotal	0	5,082	5,082	0	
Total	523	11,113	11,362	274	

INTEREST ACCRUED (ACCT. 237)

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

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

The utility had other interest expense for capacity credits and refunds.

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

The utility had other interest expense for capacity credits and refunds totaling \$5082.

DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
ADVANCE TO GENERAL FUND - NEW BUILDING	329,717	1
ADVANCE TO SEWER UTILITY	129,127	2
Total (Acct. 123):	458,844	
Other Investments (124):		
SPECIAL ASSESSMENTS RECEIVABLE	10,662	3
Total (Acct. 124):	10,662	
Sinking Funds (125):		
BOND RESERVE FUND	58,000	4
Total (Acct. 125):	58,000	
Depreciation Fund (126):		
NONE		5
Total (Acct. 126):	0	
Other Special Funds (128):		
NONE		6
Total (Acct. 128):	0	
Special Deposits (134):		
NONE		7
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE		8
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	42,179	9
Electric	512,998	10
Sewer (Regulated)		11
Other (specify):		
NONE		12
Total (Acct. 142):	555,177	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		13
Merchandising, jobbing and contract work	3,494	14
Other (specify):		
NONE		15
Total (Acct. 143):	3,494	
Receivables from Municipality (145):		
2008 TAX ROLL ITEMS	49,320	* 16
RENT OF EQUIPMENT	979	17
SEWER SHARE OF METER COSTS	21,670	* 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)	
Receivables from Municipality (145):		
2008 INSURANCE	2,118	19
Total (Acct. 145):	74,087	
Prepayments (165):		
NONE		20
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		21
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
NONE		22
Total (Acct. 183):	0	
Clearing Accounts (184):		
NONE		23
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE		24
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
WATER TOWER PAINTING	26,665	* 25
Total (Acct. 186):	26,665	
Payables to Municipality (233):		
INTEREST PAYMENT	6,280	* 26
Total (Acct. 233):	6,280	
Other Deferred Credits (253):		
Regulatory Liability	436,558	27
UNREFUNDED CAPACITY CREDIT	142,504	28
PUBLIC BENEFITS CHARGE	20,780	29
VESTED VACATION AND SICK LEAVE LIABILITY	34,716	30
Total (Acct. 253):	634,558	

DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

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

Bruce Manthey authorized the water tower painting amortization in a letter dated 9/20/05.

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

The water department charges the sewer utility for meter use charges. This is recorded in account 145 at year-end and totaled \$21,670.

The City of Barron's debt service fund paid the interest on the mortgage revenue bonds during 2008. This is recorded in account # 233 at year-end.

The utility places delinquent utility billings on the tax roll. This amount totaled \$49,320 and is recorded in account # 145 at year-end.

RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service (101.1)	2,677,675	6,862,018	0	0	9,539,693	1
Materials and Supplies	16,418	146,467	0	0	162,885	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (111.1)	848,682	4,999,868	0	0	5,848,550	4
Customer Advances for Construction					0	5
Regulatory Liability	189,938	261,172	0	0	451,110	6
NONE					0	7
Average Net Rate Base	1,655,473	1,747,445	0	0	3,402,918	
Net Operating Income	(8,765)	78,716	0	0	69,951	8
Net Operating Income as a percent of						
Average Net Rate Base	-0.53%	4.50%	N/A	N/A	2.06%	

**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	196,065	269,597	0	0	465,662	1
Add credits during year:					0	2
Deduct charges:						
Miscellaneous Amortization (425)	12,254	16,850	0	0	29,104	3
Other (specify):					0	4
Balance End of Year	183,811	252,747	0	0	436,558	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	530,433	540,107	1
Total Sales of Water	530,433	540,107	
Other Operating Revenues			
Forfeited Discounts (470)	1,423	1,352	2
Rents from Water Property (472)	0	0	3
Interdepartmental Rents (473)	0	0	4
Other Water Revenues (474)	13,688	15,107	5
Total Other Operating Revenues	15,111	16,459	
Total Operating Revenues	545,544	556,566	
Operation and Maintenance Expenses			
Source of Supply Expenses (600-605)	0	0	6
Pumping Expenses (620-625)	132,819	86,021	7
Water Treatment Expenses (630-635)	42,240	38,602	8
Transmission and Distribution Expenses (640-655)	93,969	70,366	9
Customer Accounts Expenses (901-906)	16,854	15,581	10
Sales Expenses (910)	0	0	11
Administrative and General Expenses (920-935)	126,962	110,622	12
Total Operation and Maintenance Expenses	412,844	321,192	
Other Operating Expenses			
Depreciation Expense (403)	64,866	62,365	13
Amortization Expense (404-407)		0	14
Taxes (408)	76,599	77,906	15
Total Other Operating Expenses	141,465	140,271	
Total Operating Expenses	554,309	461,463	
NET OPERATING INCOME	(8,765)	95,103	

WATER OPERATING REVENUES - SALES OF WATER

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

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential (460.1)				1
Commercial (460.2)				2
Industrial (460.3)				3
Public Authority (460.4)				4
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential (461.1)	1,070	48,555	100,714	5
Commercial (461.2)	186	48,795	56,683	6
Industrial (461.3)	9	423,386	221,438	7
Public Authority (461.4)	35	12,943	19,163	8
Total Metered Sales to General Customers (461)	1,300	533,679	397,998	
Private Fire Protection Service (462)	14		6,203	9
Public Fire Protection Service (463)	1		126,232	10
Other Water Sales (465)				11
Sales for Resale (466)		0	0	12
Interdepartmental Sales (467)				13
Total Sales of Water	1,315	533,679	530,433	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

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

OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		1
Other (specify):		
Wholesale fire protection billed		2
Amount billed (usually per rate schedule F-1 or Fd-1)	126,232	3
NONE		4
Total Public Fire Protection Service (463)	126,232	
Forfeited Discounts (470):		
NONE		5
Customer late payment charges	1,423	6
Other (specify):		
Total Forfeited Discounts (470)	1,423	
Rents from Water Property (472):		
NONE		7
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE		8
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
MARK-UP ON SALE OF MATERIALS	9	9
WATER TOWER CELL ANTENNA RENT	9,553	10
BULK WATER SALES	504	11
Return on net investment in meters charged to sewer department	3,622	12
Other (specify):		
Total Other Water Revenues (474)	13,688	

OTHER OPERATING REVENUES (WATER)

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

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

The Utility charges cell phone companies for use of the water tower. This amount totaled \$9553 in 2008.

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
SOURCE OF SUPPLY EXPENSES			
Operation Labor (600)		0	1
Purchased Water (601)		0	2
Operation Supplies and Expenses (602)		0	3
Maintenance of Water Source Plant (605)		0	4
Total Source of Supply Expenses	0	0	
PUMPING EXPENSES			
Operation Labor (620)		0	5
Fuel for Power Production (621)		0	6
Fuel or Power Purchased for Pumping (622)	65,775	64,682	7
Operation Supplies and Expenses (623)		0	8
Maintenance of Pumping Plant (625)	67,044	21,339 *	9
Total Pumping Expenses	132,819	86,021	
WATER TREATMENT EXPENSES			
Operation Labor (630)		0	10
Chemicals (631)	42,240	38,602	11
Operation Supplies and Expenses (632)		0	12
Maintenance of Water Treatment Plant (635)		0	13
Total Water Treatment Expenses	42,240	38,602	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Labor (640)	14,310	15,802	14
Operation Supplies and Expenses (641)	7,138	2,225	15
Maintenance of Distribution Reservoirs and Standpipes (650)	26,665	26,665	16
Maintenance of Mains (651)	28,304	8,828 *	17
Maintenance of Services (652)	10,997	10,757	18
Maintenance of Meters (653)	3,116	2,689	19
Maintenance of Hydrants (654)	3,439	3,400	20
Maintenance of Other Plant (655)		0	21
Total Transmission and Distribution Expenses	93,969	70,366	
CUSTOMER ACCOUNTS EXPENSES			
Meter Reading Labor (901)	7,107	5,634	22
Accounting and Collecting Labor (902)	9,747	9,947	23
Supplies and Expenses (903)		0	24
Uncollectible Accounts (904)		0	25

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
CUSTOMER ACCOUNTS EXPENSES			
Customer Service and Information Expenses (906)			26
Total Customer Accounts Expenses	16,854	15,581	
SALES EXPENSES			
Sales Expenses (910)		0	27
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	28,807	28,670	28
Office Supplies and Expenses (921)	4,437	4,092	29
Administrative Expenses Transferred--Credit (922)		0	30
Outside Services Employed (923)	5,049	3,847	31
Property Insurance (924)	2,829	1,388	32
Injuries and Damages (925)	6,066	7,610	33
Employee Pensions and Benefits (926)	54,044	53,871	34
Regulatory Commission Expenses (928)		0	35
Miscellaneous General Expenses (930)	3,245	3,419	36
Transportation Expenses (933)	2,882	3,384	37
Maintenance of General Plant (935)	19,603	4,341	* 38
Total Administrative and General Expenses	126,962	110,622	
Total Operation and Maintenance Expenses	412,844	321,192	

WATER OPERATION & MAINTENANCE EXPENSES

Water Operation & Maintenance Expenses (Page W-05)

If Fuel or Power Purchased for Pumping (622), divided by the Total kWh Used for Pumping on the Source of Supply, Pumping and Purchased Water Statistics schedule, is less than 3 cents or greater than 12 cents, please explain.

The cost of purchased power increased in 2008.

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

Maintenance of pumping plant (a/c # 625) increased because of repairs to well # 3 and well # 4 that totaled \$36781.

Maintenance of general plant increased because of roof repairs and parking lot patching in the amount of \$12392.

The maintenance of main account (651) increased because of five main breaks that were repaired during 2008.

TAXES (ACCT. 408 - WATER)

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

Description of Tax (a)	Method Used to Allocate Between Departments (b)	This Year (c)	Last Year (d)	
Property Tax Equivalent		68,184	69,332	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		1,295	1,352	2
Net property tax equivalent		66,889	67,980	
Social Security		9,168	9,325	3
PSC Remainder Assessment		542	601	4
Other (specify): NONE			0	5
Total tax expense		76,599	77,906	

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			Barron				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.202340				3
County tax rate	mills		4.952838				4
Local tax rate	mills		10.068802				5
School tax rate	mills		12.743687				6
Voc. school tax rate	mills		1.186257				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		29.153924				10
Less: state credit	mills		2.286134				11
Net tax rate	mills		26.867790				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		10.068802				14
Combined School Tax Rate	mills		13.929944				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		23.998746				17
Total Tax Rate	mills		29.153924				18
Ratio of Local and School Tax to Total	dec.		0.823174				19
Total tax net of state credit	mills		26.867790				20
Net Local and School Tax Rate	mills		22.116860				21
Utility Plant, Jan. 1	\$	3,659,848	3,659,848				22
Materials & Supplies	\$	15,868	15,868				23
Subtotal	\$	3,675,716	3,675,716				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	3,675,716	3,675,716				26
Assessment Ratio	dec.		0.838717				27
Assessed Value	\$	3,082,885	3,082,885				28
Net Local & School Rate	mills		22.116860				29
Tax Equiv. Computed for Current Year	\$	68,184	68,184				30
Tax Equivalent per 1994 PSC Report	\$	61,547					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	68,184					34
Footnotes							35

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT						
Organization (301)	0				0	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
Total Intangible Plant	0	0	0	0	0	
SOURCE OF SUPPLY PLANT						
Land and Land Rights (310)	16,667				16,667	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)	273,180				273,180	8
Supply Mains (316)	0				0	9
Other Water Source Plant (317)	0				0	10
Total Source of Supply Plant	289,847	0	0	0	289,847	
PUMPING PLANT						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	114,687				114,687	12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	150,843				150,843	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	0				0	16
Total Pumping Plant	265,530	0	0	0	265,530	
WATER TREATMENT PLANT						
Land and Land Rights (330)	0				0	17
Structures and Improvements (331)	0				0	18
Sand or Other Media Filtration Equipment (332)	6,202				6,202	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
Total Water Treatment Plant	6,202	0	0	0	6,202	
TRANSMISSION AND DISTRIBUTION PLANT						
Land and Land Rights (340)	728				728	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	201,574				201,574	24
Transmission and Distribution Mains (343)	1,317,861				1,317,861	25
Services (345)	168,650	513			169,163	26
Meters (346)	139,668	7,872	4,953		142,587	27
Hydrants (348)	199,481	3,424	1,186		201,719	28

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT						
Other Transmission and Distribution Plant (349)	498				498	29
Total Transmission and Distribution Plant	2,028,460	11,809	6,139	0	2,034,130	
GENERAL PLANT						
Land and Land Rights (389)	0				0	30
Structures and Improvements (390)	0				0	31
Office Furniture and Equipment (391)	2,140	547			2,687	32
Computer Equipment (391.1)	11,826				11,826	33
Transportation Equipment (392)	41,445				41,445	34
Stores Equipment (393)	0				0	35
Tools, Shop and Garage Equipment (394)	9,320				9,320	36
Laboratory Equipment (395)	307				307	37
Power Operated Equipment (396)	0				0	38
Communication Equipment (397)	17,349				17,349	39
SCADA Equipment (397.1)	0				0	40
Miscellaneous Equipment (398)	2,141				2,141	41
Total General Plant	84,528	547	0	0	85,075	
Total utility plant in service directly assignable	2,674,567	12,356	6,139	0	2,680,784	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	2,674,567	12,356	6,139	0	2,680,784	

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT						
Organization (301)	0				0	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
Total Intangible Plant	0	0	0	0	0	
SOURCE OF SUPPLY PLANT						
Land and Land Rights (310)	0				0	4
Structures and Improvements (311)	0				0	5
Collecting and Impounding Reservoirs (312)	0				0	6
Lake, River and Other Intakes (313)	0				0	7
Wells and Springs (314)	129,299				129,299	8
Supply Mains (316)	0				0	9
Other Water Source Plant (317)	0				0	10
Total Source of Supply Plant	129,299	0	0	0	129,299	
PUMPING PLANT						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	0				0	12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	0				0	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	0				0	16
Total Pumping Plant	0	0	0	0	0	
WATER TREATMENT PLANT						
Land and Land Rights (330)	0				0	17
Structures and Improvements (331)	0				0	18
Sand or Other Media Filtration Equipment (332)	0				0	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
Total Water Treatment Plant	0	0	0	0	0	
TRANSMISSION AND DISTRIBUTION PLANT						
Land and Land Rights (340)	0				0	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	0				0	24
Transmission and Distribution Mains (343)	649,024				649,024	25
Services (345)	171,621	1,192			172,813	26
Meters (346)	0				0	27

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT						
Hydrants (348)	35,337				35,337	28
Other Transmission and Distribution Plant (349)	0				0	29
Total Transmission and Distribution Plant	855,982	1,192	0	0	857,174	
GENERAL PLANT						
Land and Land Rights (389)	0				0	30
Structures and Improvements (390)	0				0	31
Office Furniture and Equipment (391)	0				0	32
Computer Equipment (391.1)	0				0	33
Transportation Equipment (392)	0				0	34
Stores Equipment (393)	0				0	35
Tools, Shop and Garage Equipment (394)	0				0	36
Laboratory Equipment (395)	0				0	37
Power Operated Equipment (396)	0				0	38
Communication Equipment (397)	0				0	39
SCADA Equipment (397.1)	0				0	40
Miscellaneous Equipment (398)	0				0	41
Total General Plant	0	0	0	0	0	
Total utility plant in service directly assignable	985,281	1,192	0	0	986,473	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	985,281	1,192	0	0	986,473	

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			45,790	45,790	1
February			43,335	43,335	2
March			43,996	43,996	3
April			43,642	43,642	4
May			46,607	46,607	5
June			44,991	44,991	6
July			52,595	52,595	7
August			51,530	51,530	8
September			45,432	45,432	9
October			45,140	45,140	10
November			40,218	40,218	11
December			42,397	42,397	12
Total annual pumpage	0	0	545,673	545,673	

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):	545,673	1
Less: Gallons (000's) used in the treatment process:		2
Subtotal: Gallons (000's) entering distribution system:	545,673	3
Less: Gallons (000's) sold:	533,679	4
Gallons (000's) entering distribution system but not sold:	11,994	5
Estimated Water Usage:		6
Gallons (000's) used to flush mains:	1,000	7
Gallons (000's) used for fire protection:	500	8
Gallons (000's) used to prevent freezing of distribution system:	2,000	9
Gallons (000's) used for other system uses:	202	10
Subtotal Estimated Usage:	3,702	11
Estimated Water Losses:		12
Gallons (000's) lost due to main leaks or breaks:	5,000	13
Gallons (000's) lost due to service leaks or breaks:	10	14
Gallons (000's) lost due to hydrant leaks, tank overflows and pressure reducing valves:	25	15
Gallons (000's) for unauthorized usage such as vandalism and theft:		16
Gallons (000's) not accounted for:	3,257	17
Subtotal of Estimated Losses:	8,292	18
Percentage of water entering distribution system sold:	98%	19
Percentage of unaccounted for water:	1%	20
If more than 25%, indicate causes:		21

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

OTHER STATISTICS

Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)	2,954	22
Date of maximum: 04/22/2008		23
Cause of maximum: Hydrant flushing.		24
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)	431	25
Date of minimum: 11/23/2008		26
Total KWH used by the utility (include pumping, treatment facilities and other utility operations):	780,000	27
If water is purchased:		28
Vendor Name:		29
Point of Delivery:		30
What percentage of purchased water is surface water?		31
Number of main breaks repaired this year:	5	32
Number of service breaks repaired this year:	2	33
Population served (estimate the number of individuals served):		34
Inside municipality?	3,338	35
Outside municipality?		36

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
GUY AVENUE (1985)	#4	350	20	1,292,000	Yes	1
MEMORIAL (1958)	#3	420	14	1,152,000	Yes	2
NORTH MILL (1919)	#1	400	16	1,152,000	Yes	3
WEST MAPLE (1990)	#5	382	20	1,080,000	Yes	4

SOURCES OF WATER SUPPLY - SURFACE WATERS

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

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	#
Identification	#1	#3	#4	1
Location	NORTH MILL STREET	MEMORIAL AVENUE	GUY AVENUE	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	JOHNSON	LAYNE	LAYNE	5
Year Installed	1974	1958	1985	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	815	800	1,200	8
Pump Motor or Standby Engine Mfr	G.E.	U.S.	G.E.	10
Year Installed	1974	1958	1985	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	100	75	125	13
Footnotes				14

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	#
Identification	#5			15
Location	WEST MAPLE			16
Purpose	P			17
Destination	D			18
Pump Manufacturer	PEERLESS			19
Year Installed	1993			20
Type	VERTICAL TURBINE			21
Actual Capacity (gpm)	800			22
Pump Motor or Standby Engine Mfr	U.S.			24
Year Installed	1990			25
Type	ELECTRIC			26
Horsepower	75			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	BULL HILL		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		3
Year constructed	1974		4
Primary material (earthen, steel, concrete, other)	STEEL		5
Elevation difference in feet (See Headnote 3.)	130		6
Total capacity in gallons (actual)	300,000		7
			8
WATER TREATMENT PLANT			9
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID		10
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		11
Filters, type (gravity, pressure, other, none)	OTHER		12
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.1000		13
Is a corrosion control chemical used (yes, no)?	Y		14
Is water fluoridated (yes, no)?	N		15
			16
Footnotes			17
			18
			19
			20
			21
			22
			23
			24
			25
			26
			27
			28

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	1.000	138				138	1
M	D	1.500	40				40	2
M	D	4.000	22,319				22,319	3
M	D	6.000	44,392				44,392	4
M	D	8.000	34,295				34,295	5
M	D	10.000	27,631				27,631	6
M	D	12.000	4,455				4,455	7
M	D	14.000	351				351	8
Total Within Municipality			133,621	0	0	0	133,621	
Total Utility			133,621	0	0	0	133,621	

WATER SERVICES

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

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	804				804	18	1
M	1.000	461	1			462	4	2
M	1.250	19				19		3
M	1.500	20				20		4
M	2.000	28				28		5
M	3.000	5				5		6
M	4.000	19				19		7
M	6.000	12				12		8
M	10.000	1				1		9
Total Utility		1,369	1	0	0	1,370	22	

WATER SERVICES

Water Services (Page W-20)

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

The service added was financed partially by the customer with the utility paying the remaining amount.

METERS

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

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	1,293	55	48		1,300	0	1
0.750	0				0	0	2
1.000	38		1		37	1	3
1.250	3		1		2	0	4
1.500	27				27	0	5
2.000	27		1		26	2	6
3.000	15	2			17	0	7
4.000	1				1	0	8
6.000	6				6	6	9
Total:	1,410	57	51	0	1,416	9	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	1,062	134	0	9	0	95	1,300	1
0.750	0	0	0	0	0	0	0	2
1.000	4	20	0	6	0	7	37	3
1.250	0	2	0	0	0	0	2	4
1.500	0	17	1	1	0	8	27	5
2.000	0	16	0	9	0	1	26	6
3.000	0	4	2	5	0	6	17	7
4.000	0	0	0	1	0	0	1	8
6.000	0	0	0	2	0	4	6	9
Total:	1,066	193	3	33	0	121	1,416	

METERS

Meters (Page W-21)

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

The utility replaces meters as required and is ahead of schedule.

Ss. PSC 185.83(2) states "Station meters shall be maintained to ensure reasonable accuracy and shall have the accuracy checked at least once every 2 years." Are all station meters being tested every two years? Answer yes or no. If no, please explain.

Yes.

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	198	1	1		198	2
Total Fire Hydrants	198	1	1	0	198	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

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:	198
Number of distribution system valves end of year:	646
Number of distribution valves operated during year:	646

ELECTRIC OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Electricity			
Sales of Electricity (440-448)	5,944,162	5,578,046	1
Total Sales of Electricity	5,944,162	5,578,046	
Other Operating Revenues			
Forfeited Discounts (450)	10,918	9,529	2
Miscellaneous Service Revenues (451)	1,150	1,720	3
Sales of Water and Water Power (453)	0	0	4
Rent from Electric Property (454)	14,128	7,278	5
Interdepartmental Rents (455)	1,176	4,292	6
Other Electric Revenues (456)	619	1,865	7
Amortization of Construction Grants (457)	0	0	8
Total Other Operating Revenues	27,991	24,684	
Total Operating Revenues	5,972,153	5,602,730	
Operation and Maintenance Expenses			
Power Production Expenses (500-546)	4,965,343	4,519,215	9
Transmission Expenses (550-553)	0	0	10
Distribution Expenses (560-576)	115,909	117,360	11
Customer Accounts Expenses (901-904)	50,408	51,392	12
Customer Service and Information Expenses (906)			13
Sales Expenses (910)	0	0	14
Administrative and General Expenses (920-935)	351,244	314,397	15
Total Operation and Maintenance Expenses	5,482,904	5,002,364	
Other Expenses			
Depreciation Expense (403)	243,012	234,292	16
Amortization Expense (404-407)		0	17
Taxes (408)	167,521	169,138	18
Total Other Expenses	410,533	403,430	
Total Operating Expenses	5,893,437	5,405,794	
NET OPERATING INCOME	78,716	196,936	

OTHER OPERATING REVENUES (ELECTRIC)

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

Particulars (a)	Amount (b)	
Forfeited Discounts (450):		
NONE		1
Customer late payment charges	10,918	2
Other (specify):		
Total Forfeited Discounts (450)	10,918	
Miscellaneous Service Revenues (451):		
RECONNECTION CHARGES	1,150	3
Total Miscellaneous Service Revenues (451)	1,150	
Sales of Water and Water Power (453):		
NONE		4
Total Sales of Water and Water Power (453)	0	
Rent from Electric Property (454):		
MACHINERY RENT	11,255	5
POLE CONTACTS	2,873	6
Total Rent from Electric Property (454)	14,128	
Interdepartmental Rents (455):		
COMPUTER RENTAL TO OTHER DEPARTMENTS	1,176	7
Total Interdepartmental Rents (455)	1,176	
Other Electric Revenues (456):		
RETAINED SALES TAX	10	8
MARK-UP ON SALE OF INVENTORY	309	9
NSF CHECK CHARGES	300	10
Total Other Electric Revenues (456)	619	
Amortization of Construction Grants (457):		
NONE		11
Total Amortization of Construction Grants (457)	0	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
POWER PRODUCTION EXPENSES			
STEAM POWER GENERATION EXPENSES			
Operation Supervision and Labor (500)	0		1
Fuel (501)	0		2
Operation Supplies and Expenses (502)	0		3
Steam from Other Sources (503)	0		4
Steam Transferred -- Credit (504)	0		5
Maintenance of Steam Production Plant (506)	0		6
Total Steam Power Generation Expenses	0	0	
HYDRAULIC POWER GENERATION EXPENSES			
Operation Supervision and Labor (530)	0		7
Water for Power (531)	0		8
Operation Supplies and Expenses (532)	0		9
Maintenance of Hydraulic Production Plant (535)	17,031	14,421	10
Total Hydraulic Power Generation Expenses	17,031	14,421	
OTHER POWER GENERATION EXPENSES			
Operation Supervision and Labor (538)	320	2,434	11
Fuel (539)	3,347	40,295	* 12
Operation Supplies and Expenses (540)	0		13
Maintenance of Other Power Production Plant (543)	91,438	5,748	* 14
Total Other Power Generation Expenses	95,105	48,477	
OTHER POWER SUPPLY EXPENSES			
Purchased Power (545)	4,853,207	4,456,317	15
Other Expenses (546)	0		16
Total Other Power Supply Expenses	4,853,207	4,456,317	
Total Power Production Expenses	4,965,343	4,519,215	
TRANSMISSION EXPENSES			
Operation Supervision and Labor (550)	0		17
Operation Supplies and Expenses (551)	0		18
Maintenance of Transmission Plant (553)	0		19
Total Transmission Expenses	0	0	
DISTRIBUTION EXPENSES			
Operation Supervision Expenses (560)	0		20
Line and Station Labor (561)	45,190	45,639	21
Line and Station Supplies and Expenses (562)	2,809	2,203	22
Street Lighting and Signal System Expenses (565)	0		23
Meter Expenses (566)	5,787	2,663	24

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
DISTRIBUTION EXPENSES			
Customer Installations Expenses (567)		0	25
Miscellaneous Distribution Expenses (569)	11,197	11,104	26
Maintenance of Structures and Equipment (571)		0	27
Maintenance of Lines (572)	26,455	28,612	28
Maintenance of Line Transformers (573)	2,678	2,144	29
Maintenance of Street Lighting and Signal Systems (574)	12,683	12,569	30
Maintenance of Meters (575)		0	31
Maintenance of Miscellaneous Distribution Plant (576)	9,110	12,426	32
Total Distribution Expenses	115,909	117,360	
CUSTOMER ACCOUNTS EXPENSES			
Meter Reading Labor (901)	6,599	5,191	33
Accounting and Collecting Labor (902)	43,517	46,201	34
Supplies and Expenses (903)		0	35
Uncollectible Accounts (904)	292	0	36
Customer Service and Information Expenses (906)			37
Total Customer Accounts Expenses	50,408	51,392	
SALES EXPENSES			
Sales Expenses (910)		0	38
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	74,432	75,047	39
Office Supplies and Expenses (921)	16,257	15,282	40
Administrative Expenses Transferred -- Credit (922)		0	41
Outside Services Employed (923)	10,631	24,234	* 42
Property Insurance (924)	11,940	11,586	43
Injuries and Damages (925)	9,824	6,525	44
Employee Pensions and Benefits (926)	143,364	144,219	45
Regulatory Commission Expenses (928)		0	46
Miscellaneous General Expenses (930)	16,753	16,387	47
Transportation Expenses (933)	5,775	5,408	48
Maintenance of General Plant (935)	62,268	15,709	* 49
Total Administrative and General Expenses	351,244	314,397	
Total Operation and Maintenance Expenses	5,482,904	5,002,364	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Electric Operation & Maintenance Expenses (Page E-03)

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

Outside services employed decreased because of Boardman billings in 2007 for rate case issues and legal billings in 2007 for employee negotiations.

Maintenance of Other Power Production Plant increased because of repairs to engine # 8 totaling \$61355 and repairs to engine # 2 totaling \$5764.

Fuel (a/c # 539) decreased because the generators were run less in 2008.

Maintenance of general plant (a/c # 935) increased because of roof repairs, driveway patching, and window replacement that totaled \$41,836.

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		139,290	142,586	1
Social Security		21,880	20,422	2
Wisconsin Gross Receipts Tax		951	958	3
PSC Remainder Assessment		5,400	5,172	4
Other (specify):				
NONE			0	5
Total tax expense		167,521	169,138	

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			Barron				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.202340				3
County tax rate	mills		4.952838				4
Local tax rate	mills		10.068802				5
School tax rate	mills		12.743687				6
Voc. school tax rate	mills		1.186257				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		29.153924				10
Less: state credit	mills		2.286134				11
Net tax rate	mills		26.867790				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		10.068802				14
Combined School Tax Rate	mills		13.929944				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		23.998746				17
Total Tax Rate	mills		29.153924				18
Ratio of Local and School Tax to Total	dec.		0.823174				19
Total tax net of state credit	mills		26.867790				20
Net Local and School Tax Rate	mills		22.116860				21
Utility Plant, Jan. 1	\$	7,375,445	7,375,445				22
Materials & Supplies	\$	133,553	133,553				23
Subtotal	\$	7,508,998	7,508,998				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	7,508,998	7,508,998				26
Assessment Ratio	dec.		0.838717				27
Assessed Value	\$	6,297,924	6,297,924				28
Net Local & School Rate	mills		22.116860				29
Tax Equiv. Computed for Current Year	\$	139,290	139,290				30
Tax Equivalent per 1994 PSC Report	\$	81,653					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32 33
Tax equiv. for current year (see note 5)	\$	139,290					34
Footnotes							35

ELECTRIC UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT						
Organization (301)	0				0	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
Total Intangible Plant	0	0	0	0	0	
STEAM PRODUCTION PLANT						
Land and Land Rights (310)	0				0	4
Structures and Improvements (311)	0				0	5
Boiler Plant Equipment (312)	0				0	6
Engines and Engine Driven Generators (313)	0				0	7
Turbogenerator Units (314)	0				0	8
Accessory Electric Equipment (315)	0				0	9
Miscellaneous Power Plant Equipment (316)	0				0	10
Total Steam Production Plant	0	0	0	0	0	
HYDRAULIC PRODUCTION PLANT						
Land and Land Rights (330)	0				0	11
Structures and Improvements (331)	0				0	12
Reservoirs, Dams and Waterways (332)	356,813				356,813	13
Water Wheels, Turbines and Generators (333)	63,669				63,669	14
Accessory Electric Equipment (334)	0				0	15
Miscellaneous Power Plant Equipment (335)	0				0	16
Roads, Railroads and Bridges (336)	0				0	17
Total Hydraulic Production Plant	420,482	0	0	0	420,482	
OTHER PRODUCTION PLANT						
Land and Land Rights (340)	3,787				3,787	18
Structures and Improvements (341)	295,244				295,244	19
Fuel Holders, Producers and Accessories (342)	21,596				21,596	20
Prime Movers (343)	1,205,888				1,205,888	21
Generators (344)	76,000				76,000	22
Accessory Electric Equipment (345)	117,900				117,900	23
Miscellaneous Power Plant Equipment (346)	3,809				3,809	24
Total Other Production Plant	1,724,224	0	0	0	1,724,224	
TRANSMISSION PLANT						
Land and Land Rights (350)	0				0	25
Structures and Improvements (352)	0				0	26
Station Equipment (353)	158,157				158,157	27
Towers and Fixtures (354)	0				0	28

ELECTRIC UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION PLANT						
Poles and Fixtures (355)	0				0	29
Overhead Conductors and Devices (356)	0				0	30
Underground Conduit (357)	0				0	31
Underground Conductors and Devices (358)	0				0	32
Roads and Trails (359)	0				0	33
Total Transmission Plant	158,157	0	0	0	158,157	
DISTRIBUTION PLANT						
Land and Land Rights (360)	835				835	34
Structures and Improvements (361)	1,259				1,259	35
Station Equipment (362)	1,322,006				1,322,006	36
Storage Battery Equipment (363)	0				0	37
Poles, Towers and Fixtures (364)	111,245	12,775	5,055		118,965	38
Overhead Conductors and Devices (365)	108,954	4,596	4,165		109,385	39
Underground Conduit (366)	10,362				10,362	40
Underground Conductors and Devices (367)	1,265,991	88,587	3,382		1,351,966 *	41
Line Transformers (368)	566,905	22,961	1,362		588,504	42
Services (369)	206,810	4,361	297		210,874	43
Meters (370)	158,680	1,485	1,489		158,676	44
Installations on Customers' Premises (371)	492				492	45
Leased Property on Customers' Premises (372)	6,012		34		5,978	46
Street Lighting and Signal Systems (373)	205,075	469	160		205,384	47
Total Distribution Plant	3,964,626	135,234	15,944	0	4,083,916	
GENERAL PLANT						
Land and Land Rights (389)	0				0	48
Structures and Improvements (390)	60,838				60,838	49
Office Furniture and Equipment (391)	17,929	547			18,476	50
Computer Equipment (391.1)	47,453				47,453	51
Transportation Equipment (392)	122,041				122,041	52
Stores Equipment (393)	0				0	53
Tools, Shop and Garage Equipment (394)	20,911				20,911	54
Laboratory Equipment (395)	13,105				13,105	55
Power Operated Equipment (396)	197,997	69,683			267,680 *	56
Communication Equipment (397)	11,177				11,177	57
SCADA Equipment (397.1)	0				0	58
Miscellaneous Equipment (398)	8,318				8,318	59

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
GENERAL PLANT						
Other Tangible Property (399)	0				0	60
Total General Plant	499,769	70,230	0	0	569,999	
Total utility plant in service directly assignable	6,767,258	205,464	15,944	0	6,956,778	
Common Utility Plant Allocated to Electric Department (300)	0				0	61
Total utility plant in service	6,767,258	205,464	15,944	0	6,956,778	

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

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

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

Underground Conductors and Devices had additions totaling \$88587 during the year. Major projects included the Middle School to Rolling Oaks project that was capitalized during the year totaling \$47582 and the LaSalle/Ford Garage project that was capitalized in the amount of \$10235.

The electric utility also added a digger truck in 2008. The purchase price totaled \$69383.

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT						
Organization (301)	0				0	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
Total Intangible Plant	0	0	0	0	0	
STEAM PRODUCTION PLANT						
Land and Land Rights (310)	0				0	4
Structures and Improvements (311)	0				0	5
Boiler Plant Equipment (312)	0				0	6
Engines and Engine Driven Generators (313)	0				0	7
Turbogenerator Units (314)	0				0	8
Accessory Electric Equipment (315)	0				0	9
Miscellaneous Power Plant Equipment (316)	0				0	10
Total Steam Production Plant	0	0	0	0	0	
HYDRAULIC PRODUCTION PLANT						
Land and Land Rights (330)	0				0	11
Structures and Improvements (331)	0				0	12
Reservoirs, Dams and Waterways (332)	200,000				200,000	13
Water Wheels, Turbines and Generators (333)	0				0	14
Accessory Electric Equipment (334)	0				0	15
Miscellaneous Power Plant Equipment (335)	0				0	16
Roads, Railroads and Bridges (336)	0				0	17
Total Hydraulic Production Plant	200,000	0	0	0	200,000	
OTHER PRODUCTION PLANT						
Land and Land Rights (340)	0				0	18
Structures and Improvements (341)	0				0	19
Fuel Holders, Producers and Accessories (342)	0				0	20
Prime Movers (343)	0				0	21
Generators (344)	0				0	22
Accessory Electric Equipment (345)	0				0	23
Miscellaneous Power Plant Equipment (346)	0				0	24
Total Other Production Plant	0	0	0	0	0	
TRANSMISSION PLANT						
Land and Land Rights (350)	0				0	25
Structures and Improvements (352)	0				0	26
Station Equipment (353)	17,937				17,937	27

ELECTRIC UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION PLANT						
Towers and Fixtures (354)	0				0	28
Poles and Fixtures (355)	0				0	29
Overhead Conductors and Devices (356)	0				0	30
Underground Conduit (357)	0				0	31
Underground Conductors and Devices (358)	0				0	32
Roads and Trails (359)	0				0	33
Total Transmission Plant	17,937	0	0	0	17,937	
DISTRIBUTION PLANT						
Land and Land Rights (360)	0				0	34
Structures and Improvements (361)	0				0	35
Station Equipment (362)	0				0	36
Storage Battery Equipment (363)	0				0	37
Poles, Towers and Fixtures (364)	40,071	1,847			41,918	38
Overhead Conductors and Devices (365)	14,125				14,125	39
Underground Conduit (366)	0				0	40
Underground Conductors and Devices (367)	168,174	160			168,334	41
Line Transformers (368)	14,306				14,306	42
Services (369)	146,907	16			146,923	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)	6,667	320			6,987	47
Total Distribution Plant	390,250	2,343	0	0	392,593	
GENERAL PLANT						
Land and Land Rights (389)	0				0	48
Structures and Improvements (390)	0				0	49
Office Furniture and Equipment (391)	0				0	50
Computer Equipment (391.1)	0				0	51
Transportation Equipment (392)	0				0	52
Stores Equipment (393)	0				0	53
Tools, Shop and Garage Equipment (394)	0				0	54
Laboratory Equipment (395)	0				0	55
Power Operated Equipment (396)	0				0	56
Communication Equipment (397)	0				0	57
SCADA Equipment (397.1)	0				0	58
Miscellaneous Equipment (398)	0				0	59

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
GENERAL PLANT						
Other Tangible Property (399)	0				0	60
Total General Plant	0	0	0	0	0	
Total utility plant in service directly assignable	608,187	2,343	0	0	610,530	
Common Utility Plant Allocated to Electric Department (300)	0				0	61
Total utility plant in service	608,187	2,343	0	0	610,530	

TRANSMISSION AND DISTRIBUTION LINES

Classification (a)	Miles of Line Owned					Total End of Year (f)
	First of Year (b)	Additions During Year (c)	Retirements During Year (d)	Adjustments During Year (e)		
Primary Distribution System Voltage(s) -- Urban						
Pole Lines						
2.4/4.16 kV (4kV)	0				0	1
7.2/12.5 kV (12kV)	0				0	2
14.4/24.9 kV (25kV)	0				0	3
Other:						
2.4 KV	1				1	4
13.8 KV	0				0	5
Underground Lines						
2.4/4.16 kV (4kV)	0				0	6
7.2/12.5 kV (12kV)	0				0	7
14.4/24.9 kV (25kV)	0				0	8
Other:						
2.4 KV	5				5	9
13.8 KV	13				13	10
Primary Distribution System Voltage(s) -- Rural						
Pole Lines						
2.4/4.16 kV (4kV)	0				0	11
7.2/12.5 kV (12kV)	0				0	12
14.4/24.9 kV (25kV)	0				0	13
Other:						
NONE	0				0	14
Underground Lines						
2.4/4.16 kV (4kV)	0				0	15
7.2/12.5 kV (12kV)	0				0	16
14.4/24.9 kV (25kV)	0				0	17
Other:						
NONE	0				0	18
Transmission System						
Pole Lines						
34.5 kV	0				0	19
69 kV	0				0	20
115 kV	0				0	21
138 kV	0				0	22
Other:						
NONE	0				0	23
Underground Lines						
34.5 kV	0				0	24
69 kV	0				0	25
115 kV	0				0	26
138 kV	0				0	27
Other:						
NONE	0				0	28

RURAL LINE CUSTOMERS

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

Particulars (a)	Amount (b)	
Customers added on rural lines during year:		1
Farm Customers		2
Nonfarm Customers		3
Total	0	4
Customers on rural lines at end of year:		5
Rural Customers (served at rural rates):		6
Farm		7
Nonfarm		8
Total	0	9
Customers served at other than rural rates:		10
Farm		11
Nonfarm	19	12
Total	19	13
Total customers on rural lines at end of year	19	14

MONTHLY PEAK DEMAND AND ENERGY USAGE

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

Monthly Peak						Monthly Energy Usage	
Month (a)		kW (b)	Day of Week (c)	Date (MM/DD/YYYY) (d)	Time Beginning (HH:MM) (e)	(kWh) (000's) (f)	
January	01	13,421	Wednesday	01/02/2008	17:44	7,436	1
February	02	13,504	Thursday	01/24/2008	10:59	7,894	2
March	03	13,075	Thursday	03/06/2008	10:29	7,006	3
April	04	12,680	Monday	04/07/2008	10:29	6,973	4
May	05	12,357	Monday	04/21/2008	10:29	6,633	5
June	06	12,789	Thursday	06/12/2008	16:44	6,873	6
July	07	14,048	Wednesday	06/25/2008	14:15	6,968	7
August	08	14,460	Tuesday	07/29/2008	14:15	7,483	8
September	09	15,112	Tuesday	09/02/2008	13:15	6,882	9
October	10	12,872	Tuesday	09/23/2008	14:00	6,522	10
November	11	12,640	Monday	11/17/2008	17:15	7,041	11
December	12	13,586	Thursday	12/11/2008	17:30	7,133	12
Total		160,544				84,844	

System Name

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

Type of Reading	Supplier
15 minutes integrated	XCEL ENERGY

ELECTRIC ENERGY ACCOUNT

Particulars (a)	kWh (000's) (b)	
Source of Energy		
Generation (excluding Station Use):		
Fossil Steam		1
Nuclear Steam		2
Hydraulic	246	3
Internal Combustion Turbine		4
Internal Combustion Reciprocating	14	5
Non-Conventional (wind, photovoltaic, etc.)		6
Total Generation	260	7
Purchases	84,844	8
Interchanges:		
In (gross)		9
Out (gross)		10
Net	0	11
Transmission for/by others (wheeling):		
Received		12
Delivered		13
Net	0	14
Total Source of Energy	85,104	15
Disposition of Energy		
Sales to Ultimate Consumers (including interdepartmental sales)	82,553	18
Sales For Resale		19
Energy Used by the Company (excluding station use):		
Electric Utility		21
Common (office, shops, garages, etc. serving 2 or more util. depts.)	350	22
Total Used by Company	350	23
Total Sold and Used	82,903	24
Energy Losses:		
Transmission Losses (if applicable)		26
Distribution Losses	2,201	27
Total Energy Losses	2,201	28
Loss Percentage (% Total Energy Losses of Total Source of Energy)	2.5862%	29
Total Disposition of Energy	85,104	30

SALES OF ELECTRICITY BY RATE SCHEDULE

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

Type of Sales/Rate Class Title (a)	Rate Schedule (b)	Avg. No. of Customers (c)	kWh (000 Omitted) (d)	(e)	(f)
Residential Sales					
RESIDENTIAL	RG-1	1,479	14,150		1
Total Sales for Residential Sales		1,479	14,150		
Commercial & Industrial					
SMALL POWER	CP-1	35	6,411		2
LARGE POWER	CP-2	10	11,405		3
INDUSTRIAL POWER	CP-3	1	41,369		4
GENERAL SERVICE	GS-1	320	8,993		5
Total Sales for Commercial & Industrial		366	68,178		
Public Street & Highway Lighting					
STREET LIGHTING	GS-1		225		6
Total Sales for Public Street & Highway Lighting		0	225		
Sales for Resale					
NONE					7
Total Sales for Sales for Resale		0	0		
TOTAL SALES FOR ELECTRICITY		1,845	82,553		

SALES OF ELECTRICITY BY RATE SCHEDULE (cont.)

Demand kW (e)	Customer or Distribution kW (f)	Tariff Revenues (g)	PCAC Revenues (h)	Total Revenues (g)+(h)	
		1,053,034	195,022	1,248,056	1
0	0	1,053,034	195,022	1,248,056	
		462,864	86,020	548,884	2
		777,477	45,202	822,679	3
		2,465,538	108,939	2,574,477	4
		568,926	126,857	695,783	5
0	0	4,274,805	367,018	4,641,823	
		51,329	2,954	54,283	6
0	0	51,329	2,954	54,283	
0	0	0	0	0	7
0	0	0	0	0	
0	0	5,379,168	564,994	5,944,162	

SALES OF ELECTRICITY BY RATE SCHEDULE

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

If Billing Demand Units are not reported in Columns (e) or (f), please explain.
Demand KW are not available at this time.

SALES OF ELECTRICITY BY RATE SCHEDULE (cont.)

This page intentionally left blank

PURCHASED POWER STATISTICS

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

Particulars (a)	(b)		(c)		
Name of Vendor	Northern States Powe				1
Point of Delivery	BARRON				2
Type of Power Purchased (firm, dump, etc.)	Firm				3
Voltage at Which Delivered	69,000				4
Point of Metering	Substation				5
Total of 12 Monthly Maximum Demands -- kW	160,544				6
Average load factor	72.3943%				7
Total Cost of Purchased Power	4,853,207				8
Average cost per kWh	0.0572				9
On-Peak Hours (if applicable)	9:00-:9:00				10
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	11
January	2,792	4,644			12
February	3,457	4,438			13
March	3,014	3,992			14
April	2,925	4,048			15
May	2,994	3,639			16
June	3,018	3,855			17
July	2,883	4,085			18
August	3,489	3,994			19
September	2,988	3,894			20
October	2,848	3,674			21
November	3,194	3,847			22
December	2,919	4,213			23
Total kWh (000)	36,521	48,323			24

Footnotes:

Particulars	(d)		(e)		
Name of Vendor					25
Point of Delivery					26
Voltage at Which Delivered					27
Point of Metering					28
Type of Power Purchased (firm, dump, etc.)					29
Total of 12 Monthly Maximum Demands -- kW					30
Average load factor					31
Total Cost of Purchased Power					32
Average cost per kWh					33
On-Peak Hours (if applicable)					34
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	35
January					36
February					37
March					38
April					39
May					40
June					41
July					42
August					43
September					44
October					45
November					46
December					47
Total kWh (000)					48

Footnotes:

PRODUCTION STATISTICS TOTALS

Particulars (a)	Total (b)	
Name of Plant		1
Unit Identification		2
Type of Generation		3
kWh Net Generation (000)	260	4
Is Generation Metered or Estimated?		5
Is Exciter & Station Use Metered or Estimated?		6
60-Minute Maximum Demand--kW (est. if not meas.)	0	7
Date and Hour of Such Maximum Demand		8
Load Factor		9
Maximum Net Generation in Any One Day	0	10
Date of Such Maximum		11
Number of Hours Generators Operated		12
Maximum Continuous or Dependable Capacity--kW	0	13
Is Plant Owned or Leased?		14
Total Production Expenses	0	15
Cost per kWh of Net Generation (\$)	0	16
Monthly Net Generation --- kWh (000):		
January	13	17
February	10	18
March	16	19
April	43	20
May	40	21
June	46	22
July	12	23
August	14	24
September	17	25
October	19	26
November	18	27
December	12	28
Total kWh (000)	260	29
Gas Consumed--Therms	0	30
Average Cost per Therm Burned (\$)	0.0000	31
Fuel Oil Consumed Barrels (42 gal.)	33	32
Average Cost per Barrel of Oil Burned (\$)		33
Specific Gravity		34
Average BTU per Gallon		35
Lubricating Oil Consumed--Gallons	0	36
Average Cost per Gallon (\$)		37
kWh Net Generation per Gallon of Fuel Oil		38
kWh Net Generation per Gallon of Lubr. Oil		39
Does plant produce steam for heating or other purposes in addition to elec. generation?		40
Coal consumed--tons (2,000 lbs.)	0	42
Average Cost per Ton (\$)		43
Kind of Coal Used		44
Average BTU per Pound		45
Water Evaporated--Thousands of Pounds	0	46
Is Water Evaporated, Metered or Estimated?		47
Lbs. of Steam per Lb. of Coal or Equivalent Fuel		48
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.		49
Based on Total Coal Used at Plant		50
Based on Coal Used Solely in Electric Generation		51
Average BTU per kWh Net Generation		52
Total Cost of Fuel (Oil and/or Coal) per kWh Net Generation (\$)		53
Footnote		54

PRODUCTION STATISTICS

Particulars (a)	Plant (b)	Plant (c)	Plant (d)	Plant (e)	
	#1	#1	#1	#1	1
Name of Plant					2
Unit Identification	4	3	1	9	3
Type of Generation	RECIP	RECIP	RECIP	RECIP	4
kWh Net Generation (000)	4	2	3	4	5
Is Generation Metered or Estimated?	M	M	M	M	6
Is Exciter & Station Use Metered or Estimated?	M	M	M	M	7
60-Minute Maximum Demand--kW (est. if not meas.)					8
Date and Hour of Such Maximum Demand					9
Load Factor					10
Maximum Net Generation in Any One Day					11
Date of Such Maximum					12
Number of Hours Generators Operated					13
Maximum Continuous or Dependable Capacity--kW					14
Is Plant Owned or Leased?	O	O	O	O	15
Total Production Expenses					16
Cost per kWh of Net Generation (\$)	0.0000	0.0000	0.0000	0.0000	17
Monthly Net Generation --- kWh (000):					18
January					19
February					20
March					21
April					22
May	1	1	1	1	23
June	3	1	2	3	24
July					25
August					26
September					27
October					28
November					29
December					30
Total kWh (000)	4	2	3	4	31
Gas Consumed--Therms					32
Average Cost per Therm Burned (\$)					33
Fuel Oil Consumed Barrels (42 gal.)	6	3	6	7	34
Average Cost per Barrel of Oil Burned (\$)					35
Specific Gravity					36
Average BTU per Gallon					37
Lubricating Oil Consumed--Gallons					38
Average Cost per Gallon (\$)					39
kWh Net Generation per Gallon of Fuel Oil					40
kWh Net Generation per Gallon of Lubr. Oil					41
Does plant produce steam for heating or other purposes in addition to elec. generation?					42
Coal consumed--tons (2,000 lbs.)					43
Average Cost per Ton (\$)					44
Kind of Coal Used					45
Average BTU per Pound					46
Water Evaporated--Thousands of Pounds					47
Is Water Evaporated, Metered or Estimated?					48
Lbs. of Steam per Lb. of Coal or Equivalent Fuel					49
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.					50
Based on Total Coal Used at Plant					51
Based on Coal Used Solely in Electric Generation					52
Average BTU per kWh Net Generation					53
Total Cost of Fuel (Oil and/or Coal) per kWh Net Generation (\$)					54
Footnotes					

PRODUCTION STATISTICS

Particulars (a)	Plant (b)	Plant (c)	Plant (d)	Plant (e)	
Name of Plant	#7	#8	HYDRO	NONE	1
Unit Identification	7	8	2A	2	2
Type of Generation	RECIP	RECIP	HYDRO	RECIP	3
kWh Net Generation (000)	0	2	242	3	4
Is Generation Metered or Estimated?	M	M	M	M	5
Is Exciter & Station Use Metered or Estimated?	M		M	M	6
60-Minute Maximum Demand--kW (est. if not meas.)					7
Date and Hour of Such Maximum Demand					8
Load Factor					9
Maximum Net Generation in Any One Day					10
Date of Such Maximum					11
Number of Hours Generators Operated					12
Maximum Continuous or Dependable Capacity--kW					13
Is Plant Owned or Leased?				O	14
Total Production Expenses					15
Cost per kWh of Net Generation (\$)		0.0000	0.0000	0.0000	16
Monthly Net Generation --- kWh (000):	January		13		17
	February		10		18
	March		16		19
	April		43		20
	May	1	34	1	21
	June	1	34	2	22
	July		12		23
	August		14		24
	September		17		25
	October		19		26
	November		18		27
	December		12		28
Total kWh (000)	0	2	242	3	29
Gas Consumed--Therms					30
Average Cost per Therm Burned (\$)					31
Fuel Oil Consumed Barrels (42 gal.)		7		4	32
Average Cost per Barrel of Oil Burned (\$)					33
Specific Gravity					34
Average BTU per Gallon					35
Lubricating Oil Consumed--Gallons					36
Average Cost per Gallon (\$)					37
kWh Net Generation per Gallon of Fuel Oil					38
kWh Net Generation per Gallon of Lubr. Oil					39
Does plant produce steam for heating or other purposes in addition to elec. generation?					40
Coal consumed--tons (2,000 lbs.)					41
Average Cost per Ton (\$)					42
Kind of Coal Used					43
Average BTU per Pound					44
Water Evaporated--Thousands of Pounds					45
Is Water Evaporated, Metered or Estimated?					46
Lbs. of Steam per Lb. of Coal or Equivalent Fuel					47
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.					48
Based on Total Coal Used at Plant					49
Based on Coal Used Solely in Electric Generation					50
Average BTU per kWh Net Generation					51
Total Cost of Fuel (Oil and/or Coal) per kWh Net Generation (\$)					52
Footnotes					53
					54

STEAM PRODUCTION PLANTS

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

Boilers

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

1

Turbine-Generators

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

INTERNAL COMBUSTION GENERATION PLANTS

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

Prime Movers

Name of Plant (a)	Unit No. (b)	Year Installed (c)	Type (Recip. or Turbine) (d)	Manufacturer (e)	RPM (f)	Rated HP Each Unit (g)	
#1	1	1998	RECIP.	Cummins	1,800	1,620	1
#2	2	1998	RECIP.	Cummins	1,800	1,620	2
#3	3	1998	RECIP.	Cummins	1,800	1,620	3
#4	4	1998	RECIP.	Cummins	1,800	1,620	4
#7	7	1944	RECIP.	FAIRBANKS-MORSE	300	1,400	5
#8	8	1954	RECIP.	FAIRBANKS-MORSE	720	1,920	6
#9	9	1960	RECIP.	FAIRBANKS-MORSE	720	2,880	7
Total						12,680	

INTERNAL COMBUSTION GENERATION PLANTS (cont.)

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

Year Installed (h)	Voltage (kV) (i)	Generators		Total Rated Plant Capacity (kW) (m)	Total Maximum Continuous Plant Capacity (kW) (n)		
		kWh Generated by Each Unit Generator During Yr. (000's) (j)	Rated Unit Capacity				
			kW (k)				kVA (l)
1998	1		1,167	1,459	1,175	1,175	1
1998	1		1,167	1,459	1,175	1,175	2
1998	1		1,167	1,459	1,175	1,175	3
1998	1		1,167	1,459	1,175	1,175	4
1944	2		980	1,225	980	600	5
1954	2		1,360	1,360	1,360	1,200	6
1960	2		2,000	2,500	2,000	1,800	7
Total		0	9,008	10,921	9,040	8,300	

HYDRAULIC GENERATING PLANTS

Name of Plant (a)	Name of Stream (b)	Control (Attended, Automatic or Remote) (c)	Type (d)	Prime Movers				1	
				Unit No. (e)	Year Installed (f)	RPM (g)	Rated HP Each Unit (h)		
Barron	YELLOW RIV	REMOTE	VERTICA	2	1,923	150	150		
							Total	150	

HYDRAULIC GENERATING PLANTS (cont.)

Rated Head (i)	Operating Head (j)	Year Installed (k)	Generators				Total Rated Plant Capacity (kW) (p)	Total Maximum Continuous Plant Capacity (kW) (q)	
			Voltage (kV) (l)	kWh Generated by Each Unit During Year (000's) (m)	Rated Unit Capacity				
					kW (n)	kVA (o)			
12	12	1,923	2		72	90	72		1
			Total	0	72	90	72	0	

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					
	(b)	(c)	(d)	(e)	(f)	
Name of Substation	East End	Generator	Generator-	Jerome	Jerome's	1
Voltage--High Side	14	14	14	69	69	2
Voltage--Low Side	2	0	0	12	12	3
Num. Main Transformers in Operation	1	1	1	1	1	4
Total Capacity of Transformers in kVA	2,500	3,750	3,750	5,000	5,000	5
Number of Spare Transformers on Hand	0	0	0	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					
	(h)	(i)	(j)	(k)	(l)	
Name of Substation	Main	Main Plant	South End	West End	West Maple	16
Voltage--High Side	69	69	14	14	14	17
Voltage--Low Side	14	14	2	2	2	18
Num. of Main Transformers in Operation	1	1	1	1	1	19
Total Capacity of Transformers in kVA	7,500	7,500	1,500	2,500	1,000	20
Number of Spare Transformers on Hand	0	0	0	0	0	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					
	(n)	(o)	(p)	(q)	(r)	
Name of Substation	WI Dairy	Woodland				31
Voltage--High Side	14	14				32
Voltage--Low Side	2	2				33
Num. of Main Transformers in Operation	1	1				34
Capacity of Transformers in kVA	1,000	500				35
Number of Spare Transformers on Hand	0	0				36
15-Minute Maximum Demand in kW						37
Dt and Hr of Such Maximum Demand						38
Kwh Output						39
Footnotes						40

ELECTRIC DISTRIBUTION METERS & LINE TRANSFORMERS

Particulars (a)	Number of Watt-Hour Meters (b)	Line Transformers		13
		Number (c)	Total Cap. (kVA) (d)	
Number first of year	1,918	424	44,562	1
Acquired during year	4	7	570	2
Total	1,922	431	45,132	3
Retired during year	18	15	600	4
Sales, transfers or adjustments increase (decrease)				5
Number end of year	1,904	416	44,532	6
Number end of year accounted for as follows:				7
In customers' use	1,875	360	41,448	8
In utility's use				9
Locked meters on customers' premises				10
In stock	29	56	3,084	11
Total end of year	1,904	416	44,532	12

STREET LIGHTING EQUIPMENT

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

Particulars (a)	Watts (b)	Number Each Type (c)	kWh Used Annually (d)	
Street Lighting Non-Ornamental				
Mercury Vapor	175	232	189	1
Mercury Vapor	400	10	16	2
Sodium Vapor	100	79	39	3
Sodium Vapor	150	120	57	4
Sodium Vapor	250	10	11	5
Total		451	312	
Ornamental				
NONE		0		6
Total		0	0	
Other				
Mercury Vapor	175	41	33	7
Mercury Vapor	400	1	2	8
Sodium Vapor	100	4	2	9
Total		46	37	