



3013 (02-05-09)

ANNUAL REPORT

OF

Name: RIVER FALLS MUNICIPAL UTILITY

Principal Office: 125 EAST ELM STREET
RIVER FALLS, WI 54022

For the Year Ended: DECEMBER 31, 2008

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

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

GENERAL RULES FOR REPORTING

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

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: RIVER FALLS MUNICIPAL UTILITY

Utility Address: 125 EAST ELM STREET
RIVER FALLS, WI 54022

When was utility organized? 1/1/1894

Report any change in name:

Effective Date:

Utility Web Site: www.rfmu.org

Utility employee in charge of correspondence concerning this report:

Name: MR. CARL GAULKE

Title: GENERAL MANAGER

Office Address:

125 EAST ELM STREET
RIVER FALLS, WI 54022

Telephone: (715) 425 - 0906

Fax Number: (715) 425 - 7217 EXT

Email Address: cgaulke@wppienergy.org

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

Name: MICHAEL STIFTER

Title: UTILITY COMMISSION PRESIDETN

Office Address:

930 FALCON DRIVE
RIVER FALLS, WI 54022

Telephone: (715) 426 - 3291

Fax Number:

Email Address: michael.j.stifter@uwrf.edu

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: VICKI HELLENBRAND

Title: PARTNER

Office Address: VIRCHOW, KRAUSE AND COMPANY, LLP

4600 AMERICAN PARKWAY
P.O. BOX 7398
MADISON, WI 53707-7398

Telephone: (608) 249 - 6622

Fax Number: (608) 249 - 8532

Email Address: vhellenbrand@virchowkrause.com

Date of most recent audit report: 3/16/2009

Period covered by most recent audit: 12/31/2008

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: CARRIE FISHER

Title: OFFICE MANAGER

Office Address:

125 EAST ELM STREET
RIVER FALLS, WI 54022

Telephone: (715) 425 - 0906

Fax Number: (715) 425 - 7217

Email Address: cfisher@wppienergy.org

Name: MARK FREEBORN

Title: ELECTRIC GENERATION ENGINEER

Office Address:

125 EAST ELM STREET
RIVER FALLS, WI 54022

Telephone: (715) 425 - 0906

Fax Number: (715) 425 - 7217

Email Address: mfreeborn@wppienergy.org

Name: MR CARL H. GAULKE

Title: GENERAL MANAGER

Office Address:

125 EAST ELM STREET
RIVER FALLS, WI 54022

Telephone: (715) 425 - 0906

Fax Number: (715) 425 - 7217

Email Address: cgaulke@wppienergy.org

Name: MR CHUCK BERANEK

Title: ELECTRIC OPERATIONS SUPERINTENDENT

Office Address:

125 EAST ELM STREET
RIVER FALLS, WI 54022

Telephone: (715) 425 - 0906 EXT

Fax Number: (715) 425 - 7217

Email Address: cberanek@wppienergy.org

Name: MR DON GUTTING

Title: WWTF SUPERINTENDENT

Office Address:

125 EAST ELM STREET
RIVER FALLS, WI 54022

Telephone: (715) 425 - 0906 EXT

Fax Number: (715) 425 - 7217

Email Address: dgutting@wppienergy.org

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: MR MIKE BRANIGAN

Title: WATER WORKS SUPERINTENDENT

Office Address:

125 EAST ELM STREET
RIVER FALLS, WI 54022

Telephone: (715) 425 - 0906

Fax Number: (715) 425 - 7217

Email Address: mbranigan@wppienergy.org

Name of utility commission/committee: CITY OF RIVER FALLS UTILITY COMMISSION

Names of members of utility commission/committee:

- MR THERON DRIER
- MR WALDO HAGEN, COMPTROLLER
- MR GRANT HANSON, SECRETARY
- MR MICHAEL KINNEY
- MR JAMES LAPOINT, VICE PRESIDENT
- MR MICHAEL STIFTER, PRESIDENT
- MR MICHAEL WOOLSEY, COUNCIL REP

Is sewer service rendered by the utility? YES

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

Date of Ordinance:

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

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)	13,556,631	13,162,816	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	11,244,373	10,642,377	2
Depreciation Expense (403)	1,040,318	1,063,458	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	732,457	723,579	5
Total Operating Expenses	13,017,148	12,429,414	
Net Operating Income	539,483	733,402	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	539,483	733,402	
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)	142,271	217,204	10
Miscellaneous Nonoperating Income (421)	642,783	84,756	11
Total Other Income	785,054	301,960	
Total Income	1,324,537	1,035,362	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(64,079)	(64,079)	12
Other Income Deductions (426)	219,913	217,500	13
Total Miscellaneous Income Deductions	155,834	153,421	
Income Before Interest Charges	1,168,703	881,941	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	258,586	292,671	14
Amortization of Debt Discount and Expense (428)	13,948	13,948	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	2,399	2,111	18
Interest Charged to Construction--Cr. (432)	0	0	19
Total Interest Charges	274,933	308,730	
Net Income	893,770	573,211	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	24,585,526	24,012,315	20
Balance Transferred from Income (433)	893,770	573,211	21
Miscellaneous Credits to Surplus (434)	0	1,281,593	22
Miscellaneous Debits to Surplus--Debit (435)	0	1,281,593	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)	25,479,296	24,585,526	

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	13,556,631	0	13,556,631	1
Total (Acct. 400):	13,556,631	0	13,556,631	
Operation and Maintenance Expense (401-402):				
Derived	11,244,373	0	11,244,373	2
Total (Acct. 401-402):	11,244,373	0	11,244,373	
Depreciation Expense (403):				
Derived	1,040,318	0	1,040,318	3
Total (Acct. 403):	1,040,318	0	1,040,318	
Amortization Expense (404-407):				
Derived	0	0	0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	732,457	0	732,457	5
Total (Acct. 408):	732,457	0	732,457	
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:	539,483	0	539,483	
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):				
NONE	142,271		142,271	11
Total (Acct. 419):	142,271	0	142,271	
Miscellaneous Nonoperating Income (421):				
Contributed Plant - Water		550,164	550,164	12
Contributed Plant - Electric		92,619	92,619	13

DETAILS OF INCOME STATEMENT ACCOUNTS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
OTHER INCOME				
Miscellaneous Nonoperating Income (421):				
NONE			0	14
Total (Acct. 421):	0	642,783	642,783	
TOTAL OTHER INCOME:	142,271	642,783	785,054	
MISCELLANEOUS INCOME DEDUCTIONS				
Miscellaneous Amortization (425):				
Regulatory Liability (253) Amortization	(64,079)	0	(64,079)	15
NONE			0	16
Total (Acct. 425):	(64,079)	0	(64,079)	
Other Income Deductions (426):				
Depreciation Expense on Contributed Plant - Water	0	137,766	137,766	17
Depreciation Expense on Contributed Plant - Electric	0	81,948	81,948	18
MEUW LEGISLATIVE & REGULATORY MEMBER DUES	199		199	19
Total (Acct. 426):	199	219,714	219,913	
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(63,880)	219,714	155,834	
INTEREST CHARGES				
Interest on Long-Term Debt (427):				
Derived	258,586	0	258,586	20
Total (Acct. 427):	258,586	0	258,586	
Amortization of Debt Discount and Expense (428):				
NONE	13,948		13,948	21
Total (Acct. 428):	13,948	0	13,948	
Amortization of Premium on Debt--Cr. (429):				
NONE			0	22
Total (Acct. 429):	0	0	0	
Interest on Debt to Municipality (430):				
Derived	0	0	0	23
Total (Acct. 430):	0	0	0	
Other Interest Expense (431):				
Derived	2,399	0	2,399	24
Total (Acct. 431):	2,399	0	2,399	
Interest Charged to Construction--Cr. (432):				
NONE			0	25
Total (Acct. 432):	0	0	0	
TOTAL INTEREST CHARGES:	274,933	0	274,933	
NET INCOME:	470,701	423,069	893,770	
EARNED SURPLUS				
Unappropriated Earned Surplus (Beginning of Year) (216):				
Derived	14,822,470	9,763,056	24,585,526	26
Total (Acct. 216):	14,822,470	9,763,056	24,585,526	

DETAILS OF INCOME STATEMENT ACCOUNTS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
EARNED SURPLUS				
Balance Transferred from Income (433):				
Derived	470,701	423,069	893,770	27
Total (Acct. 433):	470,701	423,069	893,770	
Miscellaneous Credits to Surplus (434):				
NONE			0	28
Total (Acct. 434):	0	0	0	
Miscellaneous Debits to Surplus--Debit (435):				
NONE			0	29
Total (Acct. 435)--Debit:	0	0	0	
Appropriations of Surplus--Debit (436):				
Detail appropriations to (from) account 215			0	30
Total (Acct. 436)--Debit:	0	0	0	
Appropriations of Income to Municipal Funds--Debit (439):				
NONE			0	31
Total (Acct. 439)--Debit:	0	0	0	
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	15,293,171	10,186,125	25,479,296	

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 and 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):						
NONE					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	1,398,872	12,157,759	0	0	13,556,631	1
Less: interdepartmental sales	915		0	0	915	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained	2,069	1,763			3,832	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	1,395,888	12,155,996	0	0	13,551,884	

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	282,222	49,949	332,171	1
Electric operating expenses	1,043,481	184,679	1,228,160	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	1,630	288	1,918	8
Electric utility plant accounts	95,550	16,911	112,461	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	505	89	594	13
Accum. prov. for depreciation of electric plant	20,417	3,614	24,031	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	255,530	(255,530)	0	18
All other accounts	0	0	0	19
Total Payroll	1,699,335	0	1,699,335	

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	5.8	1
Electric	24.2	2
Gas		3
Sewer	8.0	4

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101)	42,887,741	42,396,273	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	15,900,457	14,793,510	2
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
Total Net Utility Plant	26,987,284	27,602,763	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	6
Net Nonutility Property	0	0	
Investment in Municipality (123)	484,166	511,163	7
Other Investments (124)	578,269	565,428	8
Sinking Funds (125)	2,097,739	1,968,448	9
Depreciation Fund (126)	0	0	10
Other Special Funds (128)	91,495	66,816	11
Total Other Property and Investments	3,251,669	3,111,855	
CURRENT AND ACCRUED ASSETS			
Cash (131)	993,155	595,698	12
Special Deposits (134)	0		13
Working Funds (135)	250	250	14
Temporary Cash Investments (136)	1,154,562	1,221,402	15
Notes Receivable (141)	0	0	16
Customer Accounts Receivable (142)	1,256,195	1,191,422	17
Other Accounts Receivable (143)	34,592	48,798	18
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	19
Receivables from Municipality (145)	12,302	8,112	20
Plant Materials and Operating Supplies (154)	304,967	356,555	21
Merchandise (155)	0	0	22
Other Materials and Supplies (156)	0	0	23
Stores Expense (163)	0	0	24
Prepayments (165)	29,695	27,226	25
Interest and Dividends Receivable (171)	3,828	3,953	26
Accrued Utility Revenues (173)		0	27
Miscellaneous Current and Accrued Assets (174)		0	28
Total Current and Accrued Assets	3,789,546	3,453,416	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	77,921	91,868	29
Extraordinary Property Losses (182)	0		30
Preliminary Survey and Investigation Charges (183)	317,502	317,502	31
Clearing Accounts (184)	0		32
Temporary Facilities (185)	0		33
Miscellaneous Deferred Debits (186)	2,050		34
Total Deferred Debits	397,473	409,370	
Total Assets and Other Debits	34,425,972	34,577,404	

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)	517,815	515,390	35
Appropriated Earned Surplus (215)	0	0	36
Unappropriated Earned Surplus (216)	25,479,296	24,585,526	37
Total Proprietary Capital	25,997,111	25,100,916	
LONG-TERM DEBT			
Bonds (221)	4,404,942	4,990,651	38
Advances from Municipality (223)	0	0	39
Other Long-Term Debt (224)	1,382,811	1,636,859	40
Total Long-Term Debt	5,787,753	6,627,510	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	41
Accounts Payable (232)	915,888	800,021	42
Payables to Municipality (233)	0	0	43
Customer Deposits (235)	92,006	67,691	44
Taxes Accrued (236)	0	0	45
Interest Accrued (237)	71,236	81,216	46
Tax Collections Payable (241)	14,170	12,454	47
Miscellaneous Current and Accrued Liabilities (242)	347,993	300,273	48
Total Current and Accrued Liabilities	1,441,293	1,261,655	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	49
Customer Advances for Construction (252)	175,293	531,292	50
Other Deferred Credits (253)	1,024,522	1,056,031	51
Total Deferred Credits	1,199,815	1,587,323	
OPERATING RESERVES			
Property Insurance Reserve (261)		0	52
Injuries and Damages Reserve (262)		0	53
Pensions and Benefits Reserve (263)		0	54
Miscellaneous Operating Reserves (265)		0	55
Total Operating Reserves	0	0	
Total Liabilities and Other Credits	34,425,972	34,577,404	

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	14,726,699	0	0	27,669,574	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)	5,710,327	0	0	25,495,432	2
Utility Plant in Service - Contributed Plant (101.2)	9,089,111	0	0	2,361,609	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)	128,258			103,004	8
Total Utility Plant	14,927,696	0	0	27,960,045	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (111.1)	1,907,171	0	0	11,868,703	9
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	1,132,263	0	0	992,320	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	3,039,434	0	0	12,861,023	
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	11,888,262	0	0	15,099,022	

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

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

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

Particulars (a)	Water (b)	Electric (c)	(d)	(e)	Total (f)	
Balance first of year (111.1)	1,753,224	11,103,561			12,856,785	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	134,569	905,749			1,040,318	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	40,506				40,506	6
Accruals charged other						7
accounts (specify):						8
Transportation Clearing Account	329	57,786			58,115	9
Salvage	994	13,794			14,788	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	176,398	977,329	0	0	1,153,727	16
Debits during year						17
Book cost of plant retired	20,519	194,482			215,001	18
Cost of removal	1,932	17,705			19,637	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	22,451	212,187	0	0	234,638	25
Balance end of year (111.1)	1,907,171	11,868,703	0	0	13,775,874	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)	1,000,427	936,298			1,936,725	1
Credits During Year						2
Accruals:						3
Charged Other Income Deductions (426)	137,766	81,948			219,714	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	756			756	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	137,766	82,704	0	0	220,470	16
Debits during year						17
Book cost of plant retired	512	20,437			20,949	18
Cost of removal	5,418	6,245			11,663	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	5,930	26,682	0	0	32,612	25
Balance end of year (111.2)	1,132,263	992,320	0	0	2,124,583	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
NONE	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

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)	40,513				40,513	54,348	1
Fuel stock expenses (152)					0	0	2
Plant mat. & oper. sup. (154)			250,795		250,795	288,086	3
Total Electric Utility					291,308	342,434	

Account	Total End of Year	Amount Prior Year	
Electric utility total	291,308	342,434	1
Water utility (154)	13,659	14,121	2
Sewer utility (154)		0	3
Heating utility (154)		0	4
Gas utility (154)		0	5
Merchandise (155)		0	6
Other materials & supplies (156)		0	7
Stores expense (163)		0	8
Total Materials and Supplies	304,967	356,555	

**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 MORTGAGE REVENUE BOND 1994	2,827	428	2,120	1
ELECTRIC MORTGAGE REVENUE BOND 1998	5,376	428	25,537	2
ELECTRIC MORTGAGE REVENUE BOND 2002	5,744	428	50,264	3
Total			77,921	
Unamortized premium on debt (251)				
NONE				4
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	515,390	1
Changes during year (explain):		
NEW CITY HALL 8" WATER SERVICE	2,425	2
Balance end of year	<u>517,815</u>	

BONDS (ACCT. 221)

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
ELECTRIC MORTG. REVENUE BONDS 1994	04/05/1994	10/01/2009	5.49%	110,000	1
ELECTRIC MORTG. REVENUE BOND, 1998	06/23/1998	10/01/2013	4.39%	2,075,000	2
DUE TO MUNICIPALITY ASSESSMENT	12/01/2001	12/01/2011	4.25%	34,942	3
ELECTRIC MORT REVENUE BOND 2002	11/01/2002	10/01/2017	2.98%	2,185,000	4
Total Bonds (Account 221):				4,404,942	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances from Municipality (223)					
NONE	00/00/0000	00/00/0000	0.00%		1
Total for Account 223				0	
Other Long-Term Debt (224)					
AMR LOAN STATE FUND (2)	07/27/2004	03/15/2009	2.74%	24,789	2
WATER LOAN (2) 2003	12/28/2003	12/28/2010	3.73%	52,101	3
AMR LOAN STATE FUND (1)	01/26/2004	03/15/2008	2.74%	0	4
AMR LOAN STATE FUND (5)	11/17/2005	03/15/2015	3.99%	269,358	5
ELECTRIC UNFUNDED PENSION DEBT	12/31/2003	02/01/2013	5.02%	72,144	6
AMR LOAN STATE FUND (3)	03/15/2005	03/15/2015	3.99%	223,299	7
WATER LOAN 2003	03/10/2003	02/10/2013	4.60%	379,615	8
WATER UNFUNDED PENSION DEBT	12/31/2003	02/01/2013	5.02%	19,247	9
AMR LOAN STATE FUND (4)	07/19/2005	03/15/2015	3.99%	342,258	10
Total for Account 224				1,382,811	
Notes Payable (231)					
NONE	00/00/0000	00/00/0000	0.00%		11
Total for Account 231				0	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	219,474	2
Charged electric department expense	512,983	3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	732,457	
Taxes paid during year:		
County, state and local taxes	587,612	6
Social Security taxes	117,231	7
PSC Remainder Assessment	12,220	8
Other (explain):		
WI Gross Receipts Tax	15,394	9
Total payments and other debits	732,457	
Balance end of year	0	

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)					
NONE	0			0	1
ELECTRIC MORTGAGE REVENUE BOND 1994	2,967	10,470	11,870	1,567	2
ELECTRIC MORTGAGE REVENUE BONDS 1998	26,144	101,516	104,575	23,085	3
ELECTRIC MORTGAGE REVENUE BONDS 2002	20,936	82,243	83,743	19,436	4
DUE TO MUNICIPALITY	0	1,945	1,945	0	5
Subtotal	50,047	196,174	202,133	44,088	
Advances from Municipality (223)					
NONE	0			0	6
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
WATER LOAN 2003	0	19,713	19,713	0	7
ELECTRIC UNFUNDED PENSION	1,434	3,852	4,032	1,254	8
WATER UNFUNDED PENSION	383	1,028	1,076	335	9
WATER LOAN 2003 (2)	0	2,476	2,476	0	10
WATER AMR LOAN STATE FUND	29,352	35,343	39,136	25,559	11
Subtotal	31,169	62,412	66,433	27,148	
Notes Payable (231)					
CUSTOMER DEPOSITS	0	2,399	2,399	0	12
Subtotal	0	2,399	2,399	0	
Total	81,216	260,985	270,965	71,236	

INTEREST ACCRUED (ACCT. 237)

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

General footnotes

Done

Bonds (221): If Interest Accrued During Year is non-zero AND the Bonds schedule shows a Principal Amount EOY of zero or less, please explain.

Done

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.

Account 231, Value \$2,399. This reflects interest paid on customer deposits. It is not related to long-term debt. The dollar amount of the customer deposits is included in current and accrued liabilities.

Bonds (221): If Interest Accrued During Year is zero AND the Bonds schedule shows a Principal Amount EOY greater than zero, please explain.

Done

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.

Done

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):		
ADVANCES TO SEWER	484,166	1
Total (Acct. 123):	484,166	
Other Investments (124):		
WATER ASSESSMENTS	4,852	2
WATER IMPACT FEES	573,417	3
Total (Acct. 124):	578,269	
Sinking Funds (125):		
STREET LIGHTING RESERVE FUND	6,328	4
SUBSTATION RESERVE FUND	186,655	5
TRANSMISSION RESERVE FUND	451,616	6
DIST DEVELOPMENT RESERVE FUND	15,318	7
CAPACITY PAYMENT RESERVE FUND	52,711	8
VEHICLE REPLACEMENT RESERVE FUND	250,448	9
FACILITY REPLACEMENT RESERVE FUND	481,017	10
HYDRO REPAIR RESERVE FUND	102,919	11
WATER TRANS & DIST IMPROVEMENT RESERVE FUND	266,789	12
WATER UTILITY VEHICLE REPLACEMENT RESERVE FUND	51,798	13
WATER FACILITY REPLACEMENT RESERVE FUND	232,140	14
Total (Acct. 125):	2,097,739	
Depreciation Fund (126):		
NONE		15
Total (Acct. 126):	0	
Other Special Funds (128):		
CUSTOMER DEPOST	91,495	16
Total (Acct. 128):	91,495	
Special Deposits (134):		
NONE		17
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE		18
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	106,673	19
Electric	1,149,522	20
Sewer (Regulated)		21
Other (specify):		
NONE		22
Total (Acct. 142):	1,256,195	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		23

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)	
Other Accounts Receivable (143):		
Merchandising, jobbing and contract work		24
Other (specify):		
CITY OF RIVER FALLS A/R	27,659	25
ELECTRIC MISC A/R	6,677	26
WATER MISC A/R	256	27
Total (Acct. 143):	34,592	
Receivables from Municipality (145):		
ELECTRIC	9,523	28
WATER	2,779	29
Total (Acct. 145):	12,302	
Prepayments (165):		
AUTO, WORKERS COMP, GENERAL LIAB, UMBRELLA, AND PROP INS	23,644	30
LIFE & DISABILITY INSURANCE	972	31
INTELLISYS - COMPUTER MAINTENANCE AGREEMENT	1,650	32
MEUW QUARTERLY SAFETY DIRECTOR	3,429	33
Total (Acct. 165):	29,695	
Extraordinary Property Losses (182):		
NONE		34
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
STH 35 NORTH 24" CASINGS	16,240	35
WELL #6 CASINGS	301,262	36
Total (Acct. 183):	317,502	
Clearing Accounts (184):		
NONE		37
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE		38
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
2008 POWERFUL CHOICES	2,050	39
Total (Acct. 186):	2,050	
Payables to Municipality (233):		
NONE		40
Total (Acct. 233):	0	
Other Deferred Credits (253):		
Regulatory Liability	961,194	41
COMMITMENT TO COMMUNITY	63,328	42
Total (Acct. 253):	1,024,522	

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.
04/11/2008

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

Done

RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service (101.1)	5,754,661	25,419,264	0	0	31,173,925	1
Materials and Supplies	13,890	316,871	0	0	330,761	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (111.1)	1,830,197	11,486,132	0	0	13,316,329	4
Customer Advances for Construction	353,291				353,291	5
Regulatory Liability	455,361	537,872	0	0	993,233	6
NONE					0	7
Average Net Rate Base	3,129,702	13,712,131	0	0	16,841,833	
Net Operating Income	321,438	218,045	0	0	539,483	8
Net Operating Income as a percent of						
Average Net Rate Base	10.27%	1.59%	N/A	N/A	3.20%	

**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	470,050	555,223	0	0	1,025,273	1
Add credits during year:						
NONE					0	2
Deduct charges:						
Miscellaneous Amortization (425)	29,378	34,701	0	0	64,079	3
Other (specify):						
NONE					0	4
Balance End of Year	440,672	520,522	0	0	961,194	

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)	1,275,597	1,268,536	1
Total Sales of Water	1,275,597	1,268,536	
Other Operating Revenues			
Forfeited Discounts (470)	4,452	4,538	2
Rents from Water Property (472)	49,772	49,523	3
Interdepartmental Rents (473)	0	0	4
Other Water Revenues (474)	69,051	71,413	5
Total Other Operating Revenues	123,275	125,474	
Total Operating Revenues	1,398,872	1,394,010	
Operation and Maintenance Expenses			
Source of Supply Expense (600-617)	0	0	6
Pumping Expenses (620-633)	136,203	125,915	7
Water Treatment Expenses (640-652)	64,614	51,741	8
Transmission and Distribution Expenses (660-678)	238,777	274,417	9
Customer Accounts Expenses (901-906)	70,013	63,460	10
Sales Expenses (910)	818	1,411	11
Administrative and General Expenses (920-932)	212,966	209,271	12
Total Operation and Maintenance Expenses	723,391	726,215	
Other Operating Expenses			
Depreciation Expense (403)	134,569	159,962	13
Amortization Expense (404-407)	0	0	14
Taxes (408)	219,474	221,416	15
Total Other Operating Expenses	354,043	381,378	
Total Operating Expenses	1,077,434	1,107,593	
NET OPERATING INCOME	321,438	286,417	

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)	10	309	850	2
Industrial (460.3)				3
Public Authority (460.4)				4
Total Unmetered Sales to General Customers (460)	10	309	850	
Metered Sales to General Customers (461)				
Residential (461.1)	4,017	192,555	464,381	5
Commercial (461.2)	424	114,653	163,401	6
Industrial (461.3)				7
Public Authority (461.4)	65	70,056	90,080	8
Total Metered Sales to General Customers (461)	4,506	377,264	717,862	
Private Fire Protection Service (462)	79		51,492	9
Public Fire Protection Service (463)	4,137		504,478	10
Other Water Sales (465)				11
Sales for Resale (466)		0	0	12
Interdepartmental Sales (467)	1	514	915	13
Total Sales of Water	8,733	378,087	1,275,597	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

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

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):		
Amount billed (usually per rate schedule F-1 or Fd-1)	504,478	2
NONE		3
Wholesale fire protection billed		4
Total Public Fire Protection Service (463)	504,478	
Forfeited Discounts (470):		
NONE		5
Customer late payment charges	4,452	6
Other (specify):		
Total Forfeited Discounts (470)	4,452	
Rents from Water Property (472):		
RENTAL FEE FROM SPRINT	15,114	7
RENTAL FEE FROM ALLTEL	19,572	8
RENTAL FEE FROM T MOBILE	15,086	9
Total Rents from Water Property (472)	49,772	
Interdepartmental Rents (473):		
NONE		10
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
METER RECONNECTION	1,785	11
FLUSHING AGREEMENT	6,800	12
INITIATION FEE/OCCUPANCY CHARGE	19,540	13
IRRIGATION METERS	900	14
Return on net investment in meters charged to sewer department	33,954	15
Other (specify):		
NSF FEES	750	16
MISCELLANEOUS	5,322	17
Total Other Water Revenues (474)	69,051	

OTHER OPERATING REVENUES (WATER)

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

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

done

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
SOURCE OF SUPPLY EXPENSES			
Operation Supervision and Engineering (600)	0	0	1
Operation Labor and Expenses (601)	0	0	2
Purchased Water (602)	0	0	3
Miscellaneous Expenses (603)	0	0	4
Rents (604)	0	0	5
Maintenance Supervision and Engineering (610)	0	0	6
Maintenance of Structures and Improvements (611)	0	0	7
Maintenance of Collecting and Impounding Reservoirs (612)	0	0	8
Maintenance of Lake, River and Other Intakes (613)	0	0	9
Maintenance of Wells and Springs (614)	0	0	10
Maintenance of Supply Mains (616)	0	0	11
Maintenance of Miscellaneous Water Source Plant (617)	0	0	12
Total Source of Supply Expenses	0	0	
PUMPING EXPENSES			
Operation Supervision and Engineering (620)	10,070	9,908	13
Fuel for Power Production (621)	0	0	14
Power Production Labor and Expenses (622)	0	0	15
Fuel or Power Purchased for Pumping (623)	71,489	62,616	16
Pumping Labor and Expenses (624)	26,937	26,461	17
Expenses Transferred--Credit (625)	0	0	18
Miscellaneous Expenses (626)	1,650	1,100	19
Rents (627)	0	0	20
Maintenance Supervision and Engineering (630)	0	0	21
Maintenance of Structures and Improvements (631)	11,133	7,196	22
Maintenance of Power Production Equipment (632)	1,340	225	23
Maintenance of Pumping Equipment (633)	13,584	18,409	24
Total Pumping Expenses	136,203	125,915	
WATER TREATMENT EXPENSES			
Operation Supervision and Engineering (640)	11,804	8,919	25
Chemicals (641)	30,029	29,066	26
Operation Labor and Expenses (642)	18,468	9,287	27
Miscellaneous Expenses (643)	0	0	28
Rents (644)	0	0	29
Maintenance Supervision and Engineering (650)	0	0	30
Maintenance of Structures and Improvements (651)	0	0	31
Maintenance of Water Treatment Equipment (652)	4,313	4,469	32
Total Water Treatment Expenses	64,614	51,741	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Supervision and Engineering (660)	42,054	88,762	33
Storage Facilities Expenses (661)	3,813	2,848	34
Transmission and Distribution Lines Expenses (662)	19,632	26,436	35
Meter Expenses (663)	27,874	32,319	36
Customer Installations Expenses (664)	2,351	3,417	37
Miscellaneous Expenses (665)	21,861	12,858	38
Rents (666)	0	0	39
Maintenance Supervision and Engineering (670)	15,270	13,566	40
Maintenance of Structures and Improvements (671)	11,573	7,334	41
Maintenance of Distribution Reservoirs and Standpipes (672)	7,499	6,584	42
Maintenance of Transmission and Distribution Mains (673)	46,409	35,079	43
Maintenance of Services (675)	19,971	20,637	44
Maintenance of Meters (676)	215	34	45
Maintenance of Hydrants (677)	20,255	24,543	46
Maintenance of Miscellaneous Plant (678)	0	0	47
Total Transmission and Distribution Expenses	238,777	274,417	
CUSTOMER ACCOUNTS EXPENSES			
Supervision (901)	0	0	48
Meter Reading Expenses (902)	5,854	5,449	49
Customer Records and Collection Expenses (903)	62,090	57,926	50
Uncollectible Accounts (904)	2,069	85	51
Miscellaneous Customer Accounts Expenses (905)	0	0	52
Customer Service and Information Expenses (906)			53
Total Customer Accounts Expenses	70,013	63,460	
SALES EXPENSES			
Sales Expenses (910)	818	1,411	54
Total Sales Expenses	818	1,411	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	65,294	64,544	55
Office Supplies and Expenses (921)	16,215	16,724	56
Administrative Expenses Transferred--Credit (922)	0	0	57
Outside Services Employed (923)	10,671	11,634	58
Property Insurance (924)	1,848	1,939	59
Injuries and Damages (925)	12,511	13,282	60
Employee Pensions and Benefits (926)	95,112	87,663	61
Regulatory Commission Expenses (928)	0	0	62
Duplicate Charges--Credit (929)	0	0	63

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
ADMINISTRATIVE AND GENERAL EXPENSES			
Miscellaneous General Expenses (930)	4,587	6,896	64
Rents (931)	6,728	6,589	65
Maintenance of General Plant (932)	0	0	66
Total Administrative and General Expenses	212,966	209,271	
Total Operation and Maintenance Expenses	723,391	726,215	

WATER OPERATION & MAINTENANCE EXPENSES

Water Operation & Maintenance Expenses (Page W-05)

For values that represent an increase or a decrease when compared to the previous year of greater than 15%, but not less \$10,000, please explain.

Account 660 - Decrease of \$46,968.39. In 2007 we had engineering consulting fees for the following projects: Site G for the water tower that didn't work out, new Kwik Trip site, engineering guidelines, and Well #4 water level decline.

Account 673 - Increase of \$11,329.84. In 2008 we paid Tower Asphalt for mill & overlay and we had an expensive repair to a water line at UW River Falls on Easter Sunday.

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		207,713	210,462	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		9,329	9,119	2
Net property tax equivalent		198,384	201,343	
Social Security		20,549	19,772	3
PSC Remainder Assessment		1,294	1,473	4
Other (specify): AMOUNT OF SOCIAL SECURITY CHARGED TO PLANT		(753)	(1,172)	5
Total tax expense		219,474	221,416	

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			Pierce	Saint Croix			1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.167047	0.164022			3
County tax rate	mills		4.257784	2.858815			4
Local tax rate	mills		5.106637	5.012993			5
School tax rate	mills		8.329048	8.178187			6
Voc. school tax rate	mills		1.557398	1.529189			7
Other tax rate - Local	mills		0.000000	0.000000			8
Other tax rate - Non-Local	mills		0.000000	0.000000			9
Total tax rate	mills		19.417914	17.743206			10
Less: state credit	mills		1.551088	1.313173			11
Net tax rate	mills		17.866826	16.430033			12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		5.106637	5.012993			14
Combined School Tax Rate	mills		9.886446	9.707376			15
Other Tax Rate - Local	mills		0.000000	0.000000			16
Total Local & School Tax	mills		14.993083	14.720369			17
Total Tax Rate	mills		19.417914	17.743206			18
Ratio of Local and School Tax to Total	dec.		0.772126	0.829634			19
Total tax net of state credit	mills		17.866826	16.430033			20
Net Local and School Tax Rate	mills		13.795447	13.630916			21
Utility Plant, Jan. 1	\$	14,726,699	12,664,961	2,061,738			22
Materials & Supplies	\$	14,121	12,144	1,977			23
Subtotal	\$	14,740,820	12,677,105	2,063,715			24
Less: Plant Outside Limits	\$	0	0	0			25
Taxable Assets	\$	14,740,820	12,677,105	2,063,715			26
Assessment Ratio	dec.		1.015919	1.067970			27
Assessed Value	\$	15,082,898	12,878,912	2,203,986			28
Net Local & School Rate	mills		13.795447	13.630916			29
Tax Equiv. Computed for Current Year	\$	207,713	177,670	30,042			30
Tax Equivalent per 1994 PSC Report	\$	132,020					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	207,713					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 \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
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)	2,707				2,707	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)	87,720				87,720	8
Supply Mains (316)	0				0	9
Other Water Source Plant (317)	0				0	10
Total Source of Supply Plant	90,427	0	0	0	90,427	
PUMPING PLANT						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	94,539	1,500			96,039	12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	191,390				191,390	14
Diesel Pumping Equipment (326)	29,465				29,465	15
Other Pumping Equipment (328)	0				0	16
Total Pumping Plant	315,394	1,500	0	0	316,894	
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)	47,638	1,403	2,235		46,806	19
Membrane Filtration Equipment (333)					0	20
Other Water Treatment Equipment (334)					0	21
Total Water Treatment Plant	47,638	1,403	2,235	0	46,806	
TRANSMISSION AND DISTRIBUTION PLANT						
Land and Land Rights (340)	412				412	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	847,408				847,408	24
Transmission and Distribution Mains (343)	1,890,316	1,152		(139,666)	1,751,802	25
Services (345)	416,917	10,293	137		427,073	26
Meters (346)	1,329,193	40,663	2,948		1,366,908	27
Hydrants (348)	248,205	5,119	46	397	253,675	28

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT						
Other Transmission and Distribution Plant (349)	52,379				52,379	29
Total Transmission and Distribution Plant	4,784,830	57,227	3,131	(139,269)	4,699,657	
GENERAL PLANT						
Land and Land Rights (389)	0				0	30
Structures and Improvements (390)	204,890				204,890	31
Office Furniture and Equipment (391)	25,526	110	130		25,506	32
Computer Equipment (391.1)	87,558	3,205	13,839		76,924	33
Transportation Equipment (392)	57,513	6,435	820		63,128	34
Stores Equipment (393)	0				0	35
Tools, Shop and Garage Equipment (394)	9,051				9,051	36
Laboratory Equipment (395)	11,683	605	234		12,054	37
Power Operated Equipment (396)	27,229				27,229	38
Communication Equipment (397)	4,839		130		4,709	39
SCADA Equipment (397.1)	132,418	634			133,052	40
Miscellaneous Equipment (398)	0				0	41
Total General Plant	560,707	10,989	15,153	0	556,543	
Total utility plant in service directly assignable	5,798,996	71,119	20,519	(139,269)	5,710,327	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	5,798,996	71,119	20,519	(139,269)	5,710,327	

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

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

If Adjustments for any account are nonzero, please explain.

Account 343 adjustment was due to reclassification between Utility Financed Plant and Plant Financed by Contributions.

Account 348 adjustment was due to reclassification between Utility Financed Plant and Plant Financed by Contributions

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT						
Organization (301)	0				0	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
Total Intangible Plant	0	0	0	0	0	
SOURCE OF SUPPLY PLANT						
Land and Land Rights (310)	0				0	4
Structures and Improvements (311)	0				0	5
Collecting and Impounding Reservoirs (312)	0				0	6
Lake, River and Other Intakes (313)	0				0	7
Wells and Springs (314)	0				0	8
Supply Mains (316)	0				0	9
Other Water Source Plant (317)	0				0	10
Total Source of Supply Plant	0	0	0	0	0	
PUMPING PLANT						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	0				0	12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	0				0	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	0				0	16
Total Pumping Plant	0	0	0	0	0	
WATER TREATMENT PLANT						
Land and Land Rights (330)	0				0	17
Structures and Improvements (331)	0				0	18
Sand or Other Media Filtration Equipment (332)	0				0	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
Total Water Treatment Plant	0	0	0	0	0	
TRANSMISSION AND DISTRIBUTION PLANT						
Land and Land Rights (340)	0				0	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	0				0	24
Transmission and Distribution Mains (343)	5,979,555	81,903		139,666	6,201,124	25
Services (345)	1,419,041	27,966	384		1,446,623	26
Meters (346)	2,140				2,140	27

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT						
Hydrants (348)	963,338	26,280	128	(397)	989,093	28
Other Transmission and Distribution Plant (349)	446,208				446,208	29
Total Transmission and Distribution Plant	8,810,282	136,149	512	139,269	9,085,188	
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)	3,923				3,923	40
Miscellaneous Equipment (398)	0				0	41
Total General Plant	3,923	0	0	0	3,923	
Total utility plant in service directly assignable	8,814,205	136,149	512	139,269	9,089,111	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	8,814,205	136,149	512	139,269	9,089,111	

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

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

If Adjustments for any account are nonzero, please explain.

Account 343 adjustment due to reclassification between Utility Financed Plant and Plant Financed by Contributions.

Account 348 adjustment due to reclassification between Utility Financed Plant and Plant Financed by Contributions.

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

--Plant Financed by Utility or Municipality--

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
SOURCE OF SUPPLY PLANT				
Structures and Improvements (311)	0	0.00%		1
Collecting and Impounding Reservoirs (312)	0	0.00%		2
Lake, River and Other Intakes (313)	0	0.00%		3
Wells and Springs (314)	84,388	2.94%	2,579	4
Supply Mains (316)	0	0.00%		5
Other Water Source Plant (317)	0	0.00%		6
Total Source of Supply Plant	84,388		2,579	
PUMPING PLANT				
Structures and Improvements (321)	52,996	2.44%	2,325	7
Other Power Production Equipment (323)	0	0.00%		8
Electric Pumping Equipment (325)	162,135	5.00%	9,570	9
Diesel Pumping Equipment (326)	29,465	4.29%		10
Other Pumping Equipment (328)	0	0.00%		11
Total Pumping Plant	244,596		11,895	
WATER TREATMENT PLANT				
Structures and Improvements (331)	0	0.00%		12
Sand or Other Media Filtration Equipment (332)	38,791	6.00%	2,833	13
Membrane Filtration Equipment (333)				14
Other Water Treatment Equipment (334)				15
Total Water Treatment Plant	38,791		2,833	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	0	0.00%		16
Distribution Reservoirs and Standpipes (342)	304,342	1.87%	15,847	17
Transmission and Distribution Mains (343)	205,633	1.10%	20,032	18
Services (345)	89,328	2.09%	8,820	19
Meters (346)	385,364	6.00%	80,883	20
Hydrants (348)	46,484	1.85%	4,642	21
Other Transmission and Distribution Plant (349)	24,767	5.00%	2,619	22
Total Transmission and Distribution Plant	1,055,918		132,843	
GENERAL PLANT				
Structures and Improvements (390)	83,941	2.25%	4,610	23
Office Furniture and Equipment (391)	6,586	5.83%	1,488	24
Computer Equipment (391.1)	83,516	26.67%	4,156	25
Transportation Equipment (392)	57,513	10.50%	331	26
Stores Equipment (393)	0	0.00%		27
Tools, Shop and Garage Equipment (394)	6,740	5.83%	528	28
Laboratory Equipment (395)	10,042	5.83%	692	29

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314					86,967	4
316					0	5
317					0	6
	0	0	0	0	86,967	
321					55,321	7
323					0	8
325					171,705	9
326					29,465	10
328					0	11
	0	0	0	0	256,491	
331					0	12
332	2,235				39,389	13
333					0	14
334					0	15
	2,235	0	0	0	39,389	
341					0	16
342					320,189	17
343					225,665	18
345	137	1,803			96,208	19
346	2,948				463,299	20
348	46	129			50,951	21
349					27,386	22
	3,131	1,932	0	0	1,183,698	
390					88,551	23
391	130			72	8,016	24
391.1	13,839		314		74,147	25
392	820		680	131	57,835	26
393					0	27
394					7,268	28
395	234			84	10,584	29

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

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
GENERAL PLANT				
Power Operated Equipment (396)	8,467	6.00%	1,633	30
Communication Equipment (397)	2,860	9.17%	438	31
SCADA Equipment (397.1)	69,866	8.33%	11,057	32
Miscellaneous Equipment (398)	0	0.00%		33
Total General Plant	329,531		24,933	
Total accum. prov. directly assignable	1,753,224		175,083	
 Common Utility Plant Allocated to Water Department	 0	 0.00%		 34
Total accum. prov. for depreciation	1,753,224		175,083	

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
396					10,100	30
397	130			34	3,202	31
397.1					80,923	32
398					0	33
	15,153	0	994	321	340,626	
	20,519	1,932	994	321	1,907,171	
					0	34
	20,519	1,932	994	321	1,907,171	

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

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

If Adjustments for any account are nonzero, please explain.

All the adjustments are for items retired before fully depreciated.

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

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ACCUMULATED PROVISION FOR DEPRECIATION - WATER

--Plant Financed by Contributions--

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
SOURCE OF SUPPLY PLANT				
Structures and Improvements (311)	0	0.00%		1
Collecting and Impounding Reservoirs (312)	0	0.00%		2
Lake, River and Other Intakes (313)	0	0.00%		3
Wells and Springs (314)	0	0.00%		4
Supply Mains (316)	0	0.00%		5
Other Water Source Plant (317)	0	0.00%		6
Total Source of Supply Plant	0		0	
PUMPING PLANT				
Structures and Improvements (321)	0	0.00%		7
Other Power Production Equipment (323)	0	0.00%		8
Electric Pumping Equipment (325)	0	0.00%		9
Diesel Pumping Equipment (326)	0	0.00%		10
Other Pumping Equipment (328)	0	0.00%		11
Total Pumping Plant	0		0	
WATER TREATMENT PLANT				
Structures and Improvements (331)	0	0.00%		12
Sand or Other Media Filtration Equipment (332)	0	0.00%		13
Membrane Filtration Equipment (333)				14
Other Water Treatment Equipment (334)				15
Total Water Treatment Plant	0		0	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	0	0.00%		16
Distribution Reservoirs and Standpipes (342)	0	0.00%		17
Transmission and Distribution Mains (343)	549,113	1.10%	66,994	18
Services (345)	263,952	2.09%	29,945	19
Meters (346)	192	6.00%	129	20
Hydrants (348)	137,791	1.85%	18,060	21
Other Transmission and Distribution Plant (349)	48,695	5.00%	22,311	22
Total Transmission and Distribution Plant	999,743		137,439	
GENERAL PLANT				
Structures and Improvements (390)	0	0.00%		23
Office Furniture and Equipment (391)	0	0.00%		24
Computer Equipment (391.1)	0	0.00%		25
Transportation Equipment (392)	0	0.00%		26
Stores Equipment (393)	0	0.00%		27
Tools, Shop and Garage Equipment (394)	0	0.00%		28
Laboratory Equipment (395)	0	0.00%		29

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314					0	4
316					0	5
317					0	6
	0	0	0	0	0	
321					0	7
323					0	8
325					0	9
326					0	10
328					0	11
	0	0	0	0	0	
331					0	12
332					0	13
333					0	14
334					0	15
	0	0	0	0	0	
341					0	16
342					0	17
343					616,107	18
345	384	5,057			288,456	19
346					321	20
348	128	361			155,362	21
349					71,006	22
	512	5,418	0	0	1,131,252	
390					0	23
391					0	24
391.1					0	25
392					0	26
393					0	27
394					0	28
395					0	29

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

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
GENERAL PLANT				
Power Operated Equipment (396)	0	0.00%		30
Communication Equipment (397)	0	0.00%		31
SCADA Equipment (397.1)	684	8.33%	327	32
Miscellaneous Equipment (398)	0	0.00%		33
Total General Plant	684		327	
Total accum. prov. directly assignable	1,000,427		137,766	
 Common Utility Plant Allocated to Water Department	 0	 0.00%		 34
Total accum. prov. for depreciation	1,000,427		137,766	

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
396					0	30
397					0	31
397.1					1,011	32
398					0	33
	0	0	0	0	1,011	
	512	5,418	0	0	1,132,263	
					0	34
	512	5,418	0	0	1,132,263	

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			27,909	27,909	1
February			28,551	28,551	2
March			29,136	29,136	3
April			30,600	30,600	4
May			35,473	35,473	5
June			37,602	37,602	6
July			50,365	50,365	7
August			46,450	46,450	8
September			39,767	39,767	9
October			32,252	32,252	10
November			28,974	28,974	11
December			28,686	28,686	12
Total annual pumpage	0	0	415,765	415,765	

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):	415,765	1
Less: Gallons (000's) used in the treatment process:	0	2
Subtotal: Gallons (000's) entering distribution system:	415,765	3
Less: Gallons (000's) sold:	378,087	4
Gallons (000's) entering distribution system but not sold:	37,678	5
Estimated Water Usage:		6
Gallons (000's) used to flush mains:	3,547	7
Gallons (000's) used for fire protection:	400	8
Gallons (000's) used to prevent freezing of distribution system:	0	9
Gallons (000's) used for other system uses:	914	10
Subtotal Estimated Usage:	4,861	11
Estimated Water Losses:		12
Gallons (000's) lost due to main leaks or breaks:	1,232	13
Gallons (000's) lost due to service leaks or breaks:	680	14
Gallons (000's) lost due to hydrant leaks, tank overflows and pressure reducing valves:	127	15
Gallons (000's) for unauthorized usage such as vandalism and theft:	1,411	16
Gallons (000's) not accounted for:	29,367	17
Subtotal of Estimated Losses:	32,817	18
Percentage of water entering distribution system sold:	91%	19
Percentage of unaccounted for water:	7%	20
If more than 15%, indicate causes:		21

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

OTHER STATISTICS

Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)	2,784	22
Date of maximum: 09/26/2008		23
Cause of maximum: Fall hydrant flushing.		24
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)	590	25
Date of minimum: 12/26/2008		26
Total KWH used by the utility (include pumping, treatment facilities and other utility operations):	584,500	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:	7	32
Number of service breaks repaired this year:	5	33
Population served (estimate the number of individuals served):		34
Inside municipality?	14,228	35
Outside municipality?	0	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)	
2ND STREET (FORMERLY OAK ST)	2	382	19	1,699,200	Yes	1
CEDAR STREET	3	382	24	1,728,000	Yes	2
SYCAMORE STREET	4	401	16	1,454,400	Yes	3
WEST DIVISION STREET	5	386	20	2,232,000	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)	4	1
Identification	2	3			
Location	OAK STREET	CEDAR STREET	SYCAMORE STREET		2
Purpose	P	P			3
Destination	D	D			4
Pump Manufacturer	GOULDS	GOULDS	GOULDS		5
Year Installed	1998	1999	1995		6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE		7
Actual Capacity (gpm)	1,180	1,200	1,010		8
Pump Motor or Standby Engine Mfr	U.S.	U.S.	U.S.		10
Year Installed	1998	1999	1967		11
Type	ELECTRIC	ELECTRIC	ELECTRIC		12
Horsepower	100	125	60		13
Footnotes					14

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	15
Identification	5			
Location	WEST DIVISION STREET			16
Purpose	P			17
Destination	D			18
Pump Manufacturer	PEERLESS			19
Year Installed	1980			20
Type	VERTICAL TURBINE			21
Actual Capacity (gpm)	1,550			22
Pump Motor or Standby Engine Mfr	WESTINGHOUSE			24
Year Installed	1980			25
Type	ELECTRIC			26
Horsepower	200			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	GOLFVIEW TOWER	MOUND RESERVOIR	SYCAMORE TOWER	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	R	ET	3
Year constructed	1991	1989	1960	4
Primary material (earthen, steel, concrete, other)	STEEL	CONCRETE	STEEL	5
Elevation difference in feet (See Headnote 3.)	124	128	130	6
Total capacity in gallons (actual)	250,000	750,000	300,000	7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	GAS	GAS	9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	WELLHOUSE	10
Filters, type (gravity, pressure, other, none)	NONE	NONE	NONE	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0000	0.0000	0.0000	12
Is a corrosion control chemical used (yes, no)?	Y	Y	Y	13
Is water fluoridated (yes, no)?	Y	Y	Y	14
Footnotes				15

WATER MAINS

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

Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	Number of Feet				End of Year (h)	
			First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)		
M	D	0.750	2,023				2,023	1
M	D	1.250	105				105	2
M	D	1.500	989				989	3
M	D	2.000	67				67	4
M	D	2.500	1,281				1,281	5
M	D	3.000	180				180	6
M	D	4.000	21,602				21,602	7
M	D	6.000	89,401				89,401	8
M	D	8.000	106,387	1,351			107,738	9
M	D	10.000	1,645				1,645	10
M	S	10.000	46,376				46,376	11
M	D	12.000	7,430	1,020			8,450	12
M	S	12.000	18,758				18,758	13
M	T	12.000	7,185				7,185	14
M	D	14.000	5,633				5,633	15
M	D	16.000	3,859				3,859	16
M	T	16.000	12,944				12,944	17
Total Within Municipality			325,865	2,371	0	0	328,236	
Total Utility			325,865	2,371	0	0	328,236	

WATER MAINS

Water Mains (Page W-19)

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

All main additions were put in and financed by contractors

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	2,083		3		2,080	24	1
M	1.000	1,673	40			1,713	481	2
M	1.250	10				10	0	3
M	1.500	91		1		90	5	4
M	2.000	60	1	1		60	11	5
M	3.000	14				14	0	6
M	4.000	15				15	3	7
M	5.000	1				1	0	8
M	6.000	35	1			36	27	9
M	8.000	28	1			29	13	10
Total Utility		4,010	43	5	0	4,048	564	

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.

2 1" Services were replaced and financed by the utility.

The other services were financed by the customers installing them.

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	26	1	2	0	25	0	1
0.750	4,194	110	3	(4)	4,297	111	2
1.000	106	4		(6)	104	7	3
1.250	0				0	0	4
1.500	91	4			95	6	5
2.000	68	1			69	9	6
3.000	33	3	2		34	19	7
4.000	7				7	5	8
6.000	2				2	2	9
8.000	1				1	1	10
Total:	4,528	123	7	(10)	4,634	160	

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	16	1	0	0	1	7	25	1
0.750	3,972	232	0	8	4	81	4,297	2
1.000	6	79	0	7	1	11	104	3
1.250	0	0	0	0	0	0	0	4
1.500	2	69	0	6	0	18	95	5
2.000	0	35	0	15	4	15	69	6
3.000	0	3	0	23	0	8	34	7
4.000	0	1	0	5	0	1	7	8
6.000	0	0	0	1	1	0	2	9
8.000	0	1	0	0	0	0	1	10
Total:	3,996	421	0	65	11	141	4,634	

METERS

Meters (Page W-21)

Explain all reported adjustments.

Inventory property record adjustments

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

We have recently completed a three-year AMR project, which included an accelerated schedule for meter replacement and testing. We are currently 100% compliant with all scheduled testing requirements and have begun a shorter test cycle than required in order to level out the peak testing years that would come due in 2014, 2015, and 2016.

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.

No. Meters were new in 1997, factory tested in 2000, 2003, and 2006. Accuracy is verified several times a year by dividing total gallons pumped by run time. If gallons per minute are consistent we consider the meter to be accurate.

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	653	9	1		661	2
Total Fire Hydrants	653	9	1	0	661	
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:	661
Number of distribution system valves end of year:	986
Number of distribution valves operated during year:	84

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

Hydrants and Distribution System Valves (Page W-22)

General footnotes

Our stance on operating half of all distribution valves is that it is simply too costly for what we'd get out of it. We are on a ten year testing rotation and feel that this is more than adequate. We had discussed this in detail in 1998 with Burce Schmidt of the PSC.

ELECTRIC OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Electricity			
Sales of Electricity (440-448)	11,903,295	11,511,498	1
Total Sales of Electricity	11,903,295	11,511,498	
Other Operating Revenues			
Forfeited Discounts (450)	37,052	34,788	2
Miscellaneous Service Revenues (451)	6,561	8,336	3
Sales of Water and Water Power (453)	0	0	4
Rent from Electric Property (454)	34,790	34,023	5
Interdepartmental Rents (455)	0	0	6
Other Electric Revenues (456)	176,061	180,160	7
Total Other Operating Revenues	254,464	257,307	
Total Operating Revenues	12,157,759	11,768,805	
Operation and Maintenance Expenses			
Power Production Expenses (500-557)	8,348,738	8,110,068	8
Transmission Expenses (560-573)	150,895	104,277	9
Distribution Expenses (580-598)	901,243	725,852	10
Customer Accounts Expenses (901-905)	180,387	170,991	11
Customer Service and Information Expenses (906)	73,333		12
Sales Expenses (911-916)	3,949	(4,328)	13
Administrative and General Expenses (920-932)	862,437	809,302	14
Total Operation and Maintenance Expenses	10,520,982	9,916,162	
Other Expenses			
Depreciation Expense (403)	905,749	903,496	15
Amortization Expense (404-407)		0	16
Taxes (408)	512,983	502,163	17
Total Other Expenses	1,418,732	1,405,659	
Total Operating Expenses	11,939,714	11,321,821	
NET OPERATING INCOME	218,045	446,984	

OTHER OPERATING REVENUES (ELECTRIC)

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

Particulars (a)	Amount (b)	
Forfeited Discounts (450):		
Customer late payment charges	37,052	1
Other (specify):		
NONE		2
NONE		3
Total Forfeited Discounts (450)	37,052	
Miscellaneous Service Revenues (451):		
MISCELLANEOUS	15	4
RECONNECT FEE	6,546	5
Total Miscellaneous Service Revenues (451)	6,561	
Sales of Water and Water Power (453):		
NONE		6
Total Sales of Water and Water Power (453)	0	
Rent from Electric Property (454):		
POLE ATTACHMENTS - RIVER FALLS SCHOOLS	290	7
POLE ATTACHMENTS - AMERITECH	13,510	8
POLE ATTACHMENTS - COMCAST	20,990	9
Total Rent from Electric Property (454)	34,790	
Interdepartmental Rents (455):		
NONE		10
Total Interdepartmental Rents (455)	0	
Other Electric Revenues (456):		
TRANSMISSION CREDIT	131,923	11
SERVICES PROVIDED TO CITY OF RIVER FALLS	23,372	12
WAUSAU INSURANCE DIVIDEND	7,055	13
SCRAP METAL/WIRE	3,790	14
NSF FEES	1,810	15
TEMPORARY ELECTRICAL SERVICES	3,945	16
MISCELLANEOUS	4,166	17
Total Other Electric Revenues (456)	176,061	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
POWER PRODUCTION EXPENSES			
STEAM POWER GENERATION EXPENSES			
Operation Supervision and Engineering (500)	0		1
Fuel (501)	0		2
Steam Expenses (502)	0		3
Steam from Other Sources (503)	0		4
Steam Transferred -- Credit (504)	0		5
Electric Expenses (505)	0		6
Miscellaneous Steam Power Expenses (506)	0		7
Rents (507)	0		8
Maintenance Supervision and Engineering (510)	0		9
Maintenance of Structures (511)	0		10
Maintenance of Boiler Plant (512)	0		11
Maintenance of Electric Plant (513)	0		12
Maintenance of Miscellaneous Steam Plant (514)	0		13
Total Steam Power Generation Expenses	0	0	
HYDRAULIC POWER GENERATION EXPENSES			
Operation Supervision and Engineering (535)	6,035	4,740	14
Water for Power (536)	0	0	15
Hydraulic Expenses (537)	0	301	16
Electric Expenses (538)	18,115	24,674	17
Miscellaneous Hydraulic Power Generation Expenses (539)	20,711	19,797	18
Rents (540)	0	0	19
Maintenance Supervision and Engineering (541)	4,587	6,882	20
Maintenance of Structures (542)	0	476	21
Maintenance of Reservoirs, Dams and Waterways (543)	184	2,259	22
Maintenance of Electric Plant (544)	0	2,488	23
Maintenance of Miscellaneous Hydraulic Plant (545)	306	861	24
Total Hydraulic Power Generation Expenses	49,938	62,478	
OTHER POWER GENERATION EXPENSES			
Operation Supervision and Engineering (546)	98,767	100,001	25
Fuel (547)	87,240	476,563	26
Generation Expenses (548)	13,524	43,847	27
Miscellaneous Other Power Generation Expenses (549)	22,368	28,093	28
Rents (550)	0	0	29
Maintenance Supervision and Engineering (551)	42,179	30,225	30
Maintenance of Structures (552)	51,885	51,019	31
Maintenance of Generating and Electric Plant (553)	107,336	94,067	32

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
POWER PRODUCTION EXPENSES			
OTHER POWER GENERATION EXPENSES			
Maintenance of Miscellaneous Other Power Generating Plant (554)	9,062	2,434	33
Total Other Power Generation Expenses	432,361	826,249	
OTHER POWER SUPPLY EXPENSES			
Purchased Power (555)	7,794,339	7,153,850	34
System Control and Load Dispatching (556)	72,100	67,491	35
Other Expenses (557)	0	0	36
Total Other Power Supply Expenses	7,866,439	7,221,341	
Total Power Production Expenses	8,348,738	8,110,068	
TRANSMISSION EXPENSES			
Operation Supervision and Engineering (560)	171	433	37
Load Dispatching (561)	0	0	38
Station Expenses (562)	75,572	88,751	39
Overhead Line Expenses (563)	66,298	8,514	40
Underground Line Expenses (564)	0	0	41
Miscellaneous Transmission Expenses (566)	0	0	42
Rents (567)	0	0	43
Maintenance Supervision and Engineering (568)	0	0	44
Maintenance of Structures (569)	0	0	45
Maintenance of Station Equipment (570)	719	1,865	46
Maintenance of Overhead Lines (571)	8,135	4,714	47
Maintenance of Underground Lines (572)	0	0	48
Maintenance of Miscellaneous Transmission Plant (573)	0	0	49
Total Transmission Expenses	150,895	104,277	
DISTRIBUTION EXPENSES			
Operation Supervision and Engineering (580)	82,228	69,916	50
Load Dispatching (581)	0	0	51
Station Expenses (582)	192,990	211,412	52
Overhead Line Expenses (583)	56,833	50,695	53
Underground Line Expenses (584)	115,750	65,528	54
Street Lighting and Signal System Expenses (585)	21,889	22,127	55
Meter Expenses (586)	65,242	66,294	56
Customer Installations Expenses (587)	4,667	4,874	57
Miscellaneous Distribution Expenses (588)	74,463	92,818	58
Rents (589)	0	0	59
Maintenance Supervision and Engineering (590)	215	0	60
Maintenance of Structures (591)	29,410	21,438	61
Maintenance of Station Equipment (592)	65,056	3,416	62
Maintenance of Overhead Lines (593)	97,771	54,987	63

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
DISTRIBUTION EXPENSES			
Maintenance of Underground Lines (594)	44,883	26,987	64
Maintenance of Line Transformers (595)	32,521	17,135	65
Maintenance of Street Lighting and Signal Systems (596)	13,777	14,982	66
Maintenance of Meters (597)	3,548	3,243	67
Maintenance of Miscellaneous Distribution Plant (598)	0	0	68
Total Distribution Expenses	901,243	725,852	
CUSTOMER ACCOUNTS EXPENSES			
Supervision (901)	0	0	69
Meter Reading Expenses (902)	15,850	14,893	70
Customer Records and Collection Expenses (903)	162,774	153,787	71
Uncollectible Accounts (904)	1,763	2,311	72
Miscellaneous Customer Accounts Expenses (905)	0	0	73
Customer Service and Information Expenses (906)	73,333		74
Total Customer Accounts Expenses	253,720	170,991	
SALES EXPENSES			
Supervision (911)	0	0	75
Demonstrating and Selling Expenses (912)	0	0	76
Advertising Expenses (913)	3,949	(4,328)	77
Miscellaneous Sales Expenses (916)	0	0	78
Total Sales Expenses	3,949	(4,328)	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	166,421	168,571	79
Office Supplies and Expenses (921)	41,336	42,993	80
Administrative Expenses Transferred -- Credit (922)	0	0	81
Outside Services Employed (923)	28,354	22,900	82
Property Insurance (924)	35,825	38,230	83
Injuries and Damages (925)	49,731	49,134	84
Employee Pensions and Benefits (926)	488,583	437,581	85
Regulatory Commission Expenses (928)	5,732	1,670	86
Duplicate Charges -- Credit (929)	0	0	87
Miscellaneous General Expenses (930)	29,376	31,019	88
Rents (931)	17,079	17,204	89
Maintenance of General Plant (932)	0	0	90
Total Administrative and General Expenses	862,437	809,302	
Total Operation and Maintenance Expenses	10,520,982	9,916,162	

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 15%, but not less \$10,000, please explain.

Account 547 decreased by \$389,322. We were not called on to generate very much this year.

Account 548 decreased by \$30,323. Lack of generation.

Account 551 increased by \$11,954. Since generation was down we spent more time identifying, defining, and supervising. Also we sent two employees to the Heartland Diesel Conference.

Account 563 increased by \$57,784. Temporary removal & reinstallation of RF-6 line for Wasson Bridge improvements.

Account 580 increased by \$12,312. Labor increase. Less labor capitalized, construction down from 2007.

Account 584 increased by \$50,222. Labor increase - we field switched out all PMH's and inspected, operated, & lubed all of them. Also our new Locate contract has increased from \$9/locate to \$16.50/locate. The previous company has gone out of business.

Account 588 decreased by \$18,355. In 2007 we did an animal guard inventory and we also had less training/schools in 2008.

Account 592 increased by \$61,640. We had extensive maintenance on the South Fork substation.

Account 593 increased by \$42,784. Our tree trimming increased and our labor increased. We finished all repairs from our underground inspections.

Account 594 increased by \$17,896. Labor increased from finishing repairs from our underground inspections.

Account 595 increased by \$15,387. Repair of transformers

Account 906 increased by \$73,333. Implemented our Powerful Choices program.

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		389,228	389,791	1
Social Security		97,435	87,534	2
Wisconsin Gross Receipts Tax		15,394	13,366	3
PSC Remainder Assessment		10,926	11,472	4
Other (specify): NONE			0	5
Total tax expense		512,983	502,163	

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			Pierce	Saint Croix			1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.167047	0.164022			3
County tax rate	mills		4.257784	2.858815			4
Local tax rate	mills		5.106637	5.012993			5
School tax rate	mills		8.329048	8.178187			6
Voc. school tax rate	mills		1.557398	1.529189			7
Other tax rate - Local	mills		0.000000	0.000000			8
Other tax rate - Non-Local	mills		0.000000	0.000000			9
Total tax rate	mills		19.417914	17.743206			10
Less: state credit	mills		1.551088	1.313173			11
Net tax rate	mills		17.866826	16.430033			12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		5.106637	5.012993			14
Combined School Tax Rate	mills		9.886446	9.707376			15
Other Tax Rate - Local	mills		0.000000	0.000000			16
Total Local & School Tax	mills		14.993083	14.720369			17
Total Tax Rate	mills		19.417914	17.743206			18
Ratio of Local and School Tax to Total	dec.		0.772126	0.829634			19
Total tax net of state credit	mills		17.866826	16.430033			20
Net Local and School Tax Rate	mills		13.795447	13.630916			21
Utility Plant, Jan. 1	\$	27,669,574	23,795,833	3,873,741			22
Materials & Supplies	\$	342,434	294,493	47,941			23
Subtotal	\$	28,012,008	24,090,326	3,921,682			24
Less: Plant Outside Limits	\$	389,561	336,187	53,374			25
Taxable Assets	\$	27,622,447	23,754,139	3,868,308			26
Assessment Ratio	dec.		1.015919	1.067970			27
Assessed Value	\$	28,263,518	24,132,281	4,131,237			28
Net Local & School Rate	mills		13.795447	13.630916			29
Tax Equiv. Computed for Current Year	\$	389,228	332,916	56,313			30
Tax Equivalent per 1994 PSC Report	\$	259,372					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32 33
Tax equiv. for current year (see note 5)	\$	389,228					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 \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
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)	15,310				15,310	11
Structures and Improvements (331)	43,697				43,697	12
Reservoirs, Dams and Waterways (332)	850,101				850,101	13
Water Wheels, Turbines and Generators (333)	27,976				27,976	14
Accessory Electric Equipment (334)	7,658				7,658	15
Miscellaneous Power Plant Equipment (335)	2,747				2,747	16
Roads, Railroads and Bridges (336)	0				0	17
Total Hydraulic Production Plant	947,489	0	0	0	947,489	
OTHER PRODUCTION PLANT						
Land and Land Rights (340)	25,249				25,249	18
Structures and Improvements (341)	1,184,529				1,184,529	19
Fuel Holders, Producers and Accessories (342)	66,693				66,693	20
Prime Movers (343)	3,604,781	11,983	1,475		3,615,289	21
Generators (344)	1,754,732	24,152			1,778,884	22
Accessory Electric Equipment (345)	752,971				752,971	23
Miscellaneous Power Plant Equipment (346)	27,223	1,100			28,323	24
Total Other Production Plant	7,416,178	37,235	1,475	0	7,451,938	
TRANSMISSION PLANT						
Land and Land Rights (350)	2,302				2,302	25
Structures and Improvements (352)	0				0	26
Station Equipment (353)	517,133				517,133	27
Towers and Fixtures (354)	0				0	28

ELECTRIC UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION PLANT						
Poles and Fixtures (355)	332,790				332,790	29
Overhead Conductors and Devices (356)	677,173				677,173	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	1,529,398	0	0	0	1,529,398	
DISTRIBUTION PLANT						
Land and Land Rights (360)	65,151		2,440		62,711	34
Structures and Improvements (361)	564,654				564,654	35
Station Equipment (362)	2,211,661	19,582	2,716	51,021	2,279,548	36
Storage Battery Equipment (363)	7,328				7,328	37
Poles, Towers and Fixtures (364)	1,083,119	6,774	3,617	16	1,086,292	38
Overhead Conductors and Devices (365)	1,194,096	16,296	15,568	513	1,195,337	39
Underground Conduit (366)	366,925	3,210	875	51,802	421,062	40
Underground Conductors and Devices (367)	3,247,737	34,567	19,873	9,856	3,272,287	41
Line Transformers (368)	1,754,187	124,562	15,464		1,863,285	42
Services (369)	755,719	35,977	3,496	(1,597)	786,603	43
Meters (370)	908,657	23,042	4,732		926,967	44
Installations on Customers' Premises (371)	0				0	45
Leased Property on Customers' Premises (372)	0				0	46
Street Lighting and Signal Systems (373)	1,246,739	25,177	11,336	(48,515)	1,212,065	47
Total Distribution Plant	13,405,973	289,187	80,117	63,096	13,678,139	
GENERAL PLANT						
Land and Land Rights (389)	1,556				1,556	48
Structures and Improvements (390)	659,563				659,563	49
Office Furniture and Equipment (391)	114,543	330	2,739		112,134	50
Computer Equipment (391.1)	198,035	7,403	7,496	(51,022)	146,920	51
Transportation Equipment (392)	657,464	2,205	2,880		656,789	52
Stores Equipment (393)	0				0	53
Tools, Shop and Garage Equipment (394)	100,082				100,082	54
Laboratory Equipment (395)	60,311		189		60,122	55
Power Operated Equipment (396)	29,501				29,501	56
Communication Equipment (397)	147,243		102,026		45,217	57
SCADA Equipment (397.1)	75,760	824			76,584	58
Miscellaneous Equipment (398)	0				0	59

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

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3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
GENERAL PLANT						
Other Tangible Property (399)	0				0	60
Total General Plant	2,044,058	10,762	115,330	(51,022)	1,888,468	
Total utility plant in service directly assignable	25,343,096	337,184	196,922	12,074	25,495,432	
Common Utility Plant Allocated to Electric Department (300)	0				0	61
Total utility plant in service	25,343,096	337,184	196,922	12,074	25,495,432	

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 \$100,000, please explain.

Account 368 - Transformer Additions \$124,562.66. We had to purchase 4 - 150kVa padmount 3-phase, 3 - 300kVa padmount 3-phase, 1 - 750kVa padmount 3-phase.

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

Retire Ilex SCADA system

If Adjustments for any account are nonzero, please explain.

Account 362 and account 391.1 - Adjustment to reclass retirement in 362 that should have gone to 391.1 - Substation SCADA equipment

Account 364 - \$17 Reclass from CIAC to Utility Financed Plant.

Account 365 - \$1,189 Reclass from CIAC to Utility Financed Plant. (\$676) reclass to account 367 - Coded wrong when closed out in 2007.

Account 366 - \$49,026 Reclass from 373 \$1,596 Reclass from 369 - coded wrong when closed out in 2007. \$1,179 Reclass from CIAC to Utility Financed Plant

Account 367 - (\$511) Reclass to 373 \$676 Reclass from 365 - coded wrong when closed out in 2007. \$9,691 Reclass from CIAC to Utility Financed Plant.

Account 369 - (\$1,597) Reclass to 366 - coded wrong when closed out in 2007.

Account 373 - (\$49,026) Reclass to 366 \$511 Reclass from 367 - coded wrong when closed out in 2007.

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.
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3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT						
Organization (301)	0				0	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
Total Intangible Plant	0	0	0	0	0	
STEAM PRODUCTION PLANT						
Land and Land Rights (310)	0				0	4
Structures and Improvements (311)	0				0	5
Boiler Plant Equipment (312)	0				0	6
Engines and Engine Driven Generators (313)	0				0	7
Turbogenerator Units (314)	0				0	8
Accessory Electric Equipment (315)	0				0	9
Miscellaneous Power Plant Equipment (316)	0				0	10
Total Steam Production Plant	0	0	0	0	0	
HYDRAULIC PRODUCTION PLANT						
Land and Land Rights (330)	0				0	11
Structures and Improvements (331)	0				0	12
Reservoirs, Dams and Waterways (332)	0				0	13
Water Wheels, Turbines and Generators (333)	0				0	14
Accessory Electric Equipment (334)	0				0	15
Miscellaneous Power Plant Equipment (335)	0				0	16
Roads, Railroads and Bridges (336)	0				0	17
Total Hydraulic Production Plant	0	0	0	0	0	
OTHER PRODUCTION PLANT						
Land and Land Rights (340)	0				0	18
Structures and Improvements (341)	40,300				40,300	19
Fuel Holders, Producers and Accessories (342)	0				0	20
Prime Movers (343)	0				0	21
Generators (344)	0	36,000			36,000	22
Accessory Electric Equipment (345)	0				0	23
Miscellaneous Power Plant Equipment (346)	0				0	24
Total Other Production Plant	40,300	36,000	0	0	76,300	
TRANSMISSION PLANT						
Land and Land Rights (350)	0				0	25
Structures and Improvements (352)	0				0	26
Station Equipment (353)	9,066				9,066	27

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
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	9,066	0	0	0	9,066	
DISTRIBUTION PLANT						
Land and Land Rights (360)	0				0	34
Structures and Improvements (361)	0				0	35
Station Equipment (362)	7,650				7,650	36
Storage Battery Equipment (363)	0				0	37
Poles, Towers and Fixtures (364)	378,990	6,789	1,702	(17)	384,060	38
Overhead Conductors and Devices (365)	426,423	1,710	7,326	(1,188)	419,619	39
Underground Conduit (366)	17,192	3,343	412	(1,179)	18,944	40
Underground Conductors and Devices (367)	1,166,797	25,991	9,352	(11,544)	1,171,892	41
Line Transformers (368)	0				0	42
Services (369)	259,523	363	1,645		258,241	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)	12,233	1,751		1,853	15,837	47
Total Distribution Plant	2,268,808	39,947	20,437	(12,075)	2,276,243	
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 \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
GENERAL PLANT						
Other Tangible Property (399)	0				0	60
Total General Plant	0	0	0	0	0	
Total utility plant in service directly assignable	2,318,174	75,947	20,437	(12,075)	2,361,609	
 Common Utility Plant Allocated to Electric Department (300)	 0				 0	 61
Total utility plant in service	2,318,174	75,947	20,437	(12,075)	2,361,609	

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

Electric Utility Plant in Service --Plant Financed by Contributions-- (Page E-07)

If Adjustments for any account are nonzero, please explain.

Accounts 364, 365, 366, are Reclass from CIAC to Utility Financed Plant

Account 367 \$9,691 Reclass from CIAC to Utility Financed Plant (\$1,853) Reclass to 373 - Coded wrong when closed out in 2007.

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC

--Plant Financed by Utility or Municipality--

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
STEAM PRODUCTION PLANT				
Structures and Improvements (311)	0	0.00%		1
Boiler Plant Equipment (312)	0	0.00%		2
Engines and Engine Driven Generators (313)	0	0.00%		3
Turbogenerator Units (314)	0	0.00%		4
Accessory Electric Equipment (315)	0	0.00%		5
Miscellaneous Power Plant Equipment (316)	0	0.00%		6
Total Steam Production Plant	0		0	
HYDRAULIC PRODUCTION PLANT				
Structures and Improvements (331)	35,420	2.50%	215	7
Reservoirs, Dams and Waterways (332)	370,605	2.50%	21,252	8
Water Wheels, Turbines and Generators (333)	27,976	2.50%		9
Accessory Electric Equipment (334)	7,657	4.00%		10
Miscellaneous Power Plant Equipment (335)	2,747	4.00%		11
Roads, Railroads and Bridges (336)	0	0.00%		12
Total Hydraulic Production Plant	444,405		21,467	
OTHER PRODUCTION PLANT				
Structures and Improvements (341)	445,761	2.50%	29,613	13
Fuel Holders, Producers and Accessories (342)	17,692	4.00%	2,668	14
Prime Movers (343)	2,468,450	4.00%	144,401	15
Generators (344)	583,164	4.00%	70,672	16
Accessory Electric Equipment (345)	476,566	4.00%	30,119	17
Miscellaneous Power Plant Equipment (346)	17,853	4.00%	1,111	18
Total Other Production Plant	4,009,486		278,584	
TRANSMISSION PLANT				
Structures and Improvements (352)	0	0.00%		19
Station Equipment (353)	502,130	3.00%	15,003	20
Towers and Fixtures (354)	0	0.00%		21
Poles and Fixtures (355)	84,465	4.00%	13,311	22
Overhead Conductors and Devices (356)	294,235	3.33%	22,549	23
Underground Conduit (357)	0	2.50%		24
Underground Conductors and Devices (358)	0	0.00%		25
Roads and Trails (359)	0	0.00%		26
Total Transmission Plant	880,830		50,863	
DISTRIBUTION PLANT				
Structures and Improvements (361)	84,165	3.00%	16,939	27
Station Equipment (362)	563,973	3.33%	74,778	28
Storage Battery Equipment (363)	5,307	4.00%	293	29

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314					0	4
315					0	5
316					0	6
	0	0	0	0	0	
331					35,635	7
332					391,857	8
333					27,976	9
334					7,657	10
335					2,747	11
336					0	12
	0	0	0	0	465,872	
341					475,374	13
342					20,360	14
343	1,475			1,003	2,612,379	15
344					653,836	16
345					506,685	17
346					18,964	18
	1,475	0	0	1,003	4,287,598	
352					0	19
353					517,133	20
354					0	21
355					97,776	22
356					316,784	23
357					0	24
358					0	25
359					0	26
	0	0	0	0	931,693	
361					101,104	27
362	2,716	1,114		51,298	686,219	28
363					5,600	29

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC

--Plant Financed by Utility or Municipality--

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
DISTRIBUTION PLANT				
Poles, Towers and Fixtures (364)	523,498	4.00%	43,388	30
Overhead Conductors and Devices (365)	412,862	3.00%	35,841	31
Underground Conduit (366)	28,254	2.50%	9,850	32
Underground Conductors and Devices (367)	805,408	3.33%	108,559	33
Line Transformers (368)	698,636	3.00%	54,262	34
Services (369)	397,556	4.50%	34,702	35
Meters (370)	298,355	3.33%	30,564	36
Installations on Customers' Premises (371)	0	0.00%		37
Leased Property on Customers' Premises (372)	0	0.00%		38
Street Lighting and Signal Systems (373)	574,702	5.00%	61,470	39
Total Distribution Plant	4,392,716		470,646	
GENERAL PLANT				
Structures and Improvements (390)	301,271	2.50%	16,489	40
Office Furniture and Equipment (391)	64,922	6.67%	7,560	41
Computer Equipment (391.1)	121,128	14.29%	18,832	42
Transportation Equipment (392)	599,267	10.00%	57,786	43
Stores Equipment (393)	0	0.00%		44
Tools, Shop and Garage Equipment (394)	86,025	6.67%	6,676	45
Laboratory Equipment (395)	40,446	5.00%	3,011	46
Power Operated Equipment (396)	28,490	20.00%	1,010	47
Communication Equipment (397)	115,514	6.67%	6,419	48
SCADA Equipment (397.1)		8.33%		49
Miscellaneous Equipment (398)	19,061	8.33%	6,345	50
Total General Plant	1,376,124		124,128	
Total accum. prov. directly assignable	11,103,561		945,688	
Common Utility Plant Allocated to Electric Department	0	0.00%		51
Total accum. prov. for depreciation	11,103,561		945,688	
GENERAL PLANT				
Other Tangible Property (399)	0	0.00%		52
Total General Plant	0		0	
Total accum. prov. directly assignable	11,103,561		945,688	

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
364	3,617	1,981	158		561,446	30
365	15,568	5,636	685		428,184	31
366	875				37,229	32
367	19,873	3,872	695		890,917	33
368	15,464		7,776		745,210	34
369	3,496	1,783	70		427,049	35
370	4,732		35		324,222	36
371					0	37
372					0	38
373	11,336	3,319	1,393		622,910	39
	77,677	17,705	10,812	51,298	4,830,090	
390					317,760	40
391	2,739			195	69,938	41
391.1	7,496		942	(48,785)	84,621	42
392	2,880		2,040	576	656,789	43
393					0	44
394					92,701	45
395	189				43,268	46
396					29,500	47
397	102,026			13,560	33,467	48
397.1				25,406	25,406	49
398				(25,406)	0	50
	115,330	0	2,982	(34,454)	1,353,450	
	194,482	17,705	13,794	17,847	11,868,703	
					0	51
	194,482	17,705	13,794	17,847	11,868,703	
399					0	52
	0	0	0	0	0	
	194,482	17,705	13,794	17,847	11,868,703	

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

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

If Adjustments for any account are nonzero, please explain.

Account 362 adjustment of \$51,022 and Account 391.1 adjustment of (\$51,022) to reclass retirement in 362 that should have gone to 391.1 - Substation SCADA equipment.

Account 391.1 adjustment of \$25,406 and Account 398 adjustment of (\$25,406) to reclass SCADA equipment to new PSC account number

All other adjustments were for items retired before fully depreciated.

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

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ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC

--Plant Financed by Contributions--

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
STEAM PRODUCTION PLANT				
Structures and Improvements (311)	0	0.00%		1
Boiler Plant Equipment (312)	0	0.00%		2
Engines and Engine Driven Generators (313)	0	0.00%		3
Turbogenerator Units (314)	0	0.00%		4
Accessory Electric Equipment (315)	0	0.00%		5
Miscellaneous Power Plant Equipment (316)	0	0.00%		6
Total Steam Production Plant	0		0	
HYDRAULIC PRODUCTION PLANT				
Structures and Improvements (331)	0	0.00%		7
Reservoirs, Dams and Waterways (332)	0	0.00%		8
Water Wheels, Turbines and Generators (333)	0	0.00%		9
Accessory Electric Equipment (334)	0	0.00%		10
Miscellaneous Power Plant Equipment (335)	0	0.00%		11
Roads, Railroads and Bridges (336)	0	0.00%		12
Total Hydraulic Production Plant	0		0	
OTHER PRODUCTION PLANT				
Structures and Improvements (341)	3,527	2.50%	1,007	13
Fuel Holders, Producers and Accessories (342)	0	0.00%		14
Prime Movers (343)	0	0.00%		15
Generators (344)	0	4.00%	720	16
Accessory Electric Equipment (345)	0	0.00%		17
Miscellaneous Power Plant Equipment (346)	0	0.00%		18
Total Other Production Plant	3,527		1,727	
TRANSMISSION PLANT				
Structures and Improvements (352)	0	0.00%		19
Station Equipment (353)	408	3.00%	272	20
Towers and Fixtures (354)	0	0.00%		21
Poles and Fixtures (355)	0	0.00%		22
Overhead Conductors and Devices (356)	0	0.00%		23
Underground Conduit (357)	0	0.00%		24
Underground Conductors and Devices (358)	0	0.00%		25
Roads and Trails (359)	0	0.00%		26
Total Transmission Plant	408		272	
DISTRIBUTION PLANT				
Structures and Improvements (361)	0	0.00%		27
Station Equipment (362)	382	3.30%	255	28
Storage Battery Equipment (363)	0	0.00%		29

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314					0	4
315					0	5
316					0	6
	0	0	0	0	0	
331					0	7
332					0	8
333					0	9
334					0	10
335					0	11
336					0	12
	0	0	0	0	0	
341					4,534	13
342					0	14
343					0	15
344					720	16
345					0	17
346					0	18
	0	0	0	0	5,254	
352					0	19
353					680	20
354					0	21
355					0	22
356					0	23
357					0	24
358					0	25
359					0	26
	0	0	0	0	680	
361					0	27
362					637	28
363					0	29

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC

--Plant Financed by Contributions--

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
DISTRIBUTION PLANT				
Poles, Towers and Fixtures (364)	228,763	4.00%	15,261	30
Overhead Conductors and Devices (365)	186,638	3.00%	12,691	31
Underground Conduit (366)	2,113	2.50%	452	32
Underground Conductors and Devices (367)	336,902	3.30%	38,939	33
Line Transformers (368)	0	0.00%		34
Services (369)	175,266	4.50%	11,649	35
Meters (370)	0	0.00%		36
Installations on Customers' Premises (371)	0	0.00%		37
Leased Property on Customers' Premises (372)	0	0.00%		38
Street Lighting and Signal Systems (373)	2,299	5.00%	702	39
Total Distribution Plant	932,363		79,949	
GENERAL PLANT				
Structures and Improvements (390)	0	0.00%		40
Office Furniture and Equipment (391)	0	0.00%		41
Computer Equipment (391.1)	0	0.00%		42
Transportation Equipment (392)	0	0.00%		43
Stores Equipment (393)	0	0.00%		44
Tools, Shop and Garage Equipment (394)	0	0.00%		45
Laboratory Equipment (395)	0	0.00%		46
Power Operated Equipment (396)	0	0.00%		47
Communication Equipment (397)	0	0.00%		48
SCADA Equipment (397.1)	0	0.00%		49
Miscellaneous Equipment (398)	0	0.00%		50
Total General Plant	0		0	
Total accum. prov. directly assignable	936,298		81,948	
Common Utility Plant Allocated to Electric Department	0	0.00%		51
Total accum. prov. for depreciation	936,298		81,948	
GENERAL PLANT				
Other Tangible Property (399)	0	0.00%		52
Total General Plant	0		0	
Total accum. prov. directly assignable	936,298		81,948	

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
364	1,702	932	74		241,464	30
365	7,326	2,652	322		189,673	31
366	412				2,153	32
367	9,352	1,822	327		364,994	33
368					0	34
369	1,645	839	33		184,464	35
370					0	36
371					0	37
372					0	38
373					3,001	39
	20,437	6,245	756	0	986,386	
390					0	40
391					0	41
391.1					0	42
392					0	43
393					0	44
394					0	45
395					0	46
396					0	47
397					0	48
397.1					0	49
398					0	50
	0	0	0	0	0	
	20,437	6,245	756	0	992,320	
					0	51
	20,437	6,245	756	0	992,320	
399					0	52
	0	0	0	0	0	
	20,437	6,245	756	0	992,320	

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)	86	1			87		2
14.4/24.9 kV (25kV)	0				0		3
Other:							
NONE	0				0		4
Underground Lines							
2.4/4.16 kV (4kV)	0				0		5
7.2/12.5 kV (12kV)	99				99		6
14.4/24.9 kV (25kV)	0				0		7
Other:							
NONE	0				0		8
Primary Distribution System Voltage(s) -- Rural							
Pole Lines							
2.4/4.16 kV (4kV)	0				0		9
7.2/12.5 kV (12kV)	12				12		10
14.4/24.9 kV (25kV)	0				0		11
Other:							
NONE	0				0		12
Underground Lines							
2.4/4.16 kV (4kV)	0				0		13
7.2/12.5 kV (12kV)	7				7		14
14.4/24.9 kV (25kV)	0				0		15
Other:							
NONE	0				0		16
Transmission System							
Pole Lines							
34.5 kV	0				0		17
69 kV	10				10		18
115 kV	0				0		19
138 kV	0				0		20
Other:							
NONE	0				0		21
Underground Lines							
34.5 kV	0				0		22
69 kV	0				0		23
115 kV	0				0		24
138 kV	0				0		25
Other:							
NONE	0				0		26

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	273	8
Total	273	9
Customers served at other than rural rates:		10
Farm	8	11
Nonfarm	33	12
Total	41	13
Total customers on rural lines at end of year	314	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	19,921	Tuesday	01/29/2008	19:00	10,914	1
February	02	19,377	Monday	02/11/2008	09:00	10,459	2
March	03	17,851	Monday	03/03/2008	20:00	9,969	3
April	04	16,289	Friday	04/11/2008	13:00	9,068	4
May	05	15,546	Tuesday	05/06/2008	14:00	8,527	5
June	06	20,253	Wednesday	06/25/2008	16:00	9,022	6
July	07	23,566	Tuesday	07/29/2008	14:00	10,960	7
August	08	21,575	Monday	08/18/2008	16:00	10,532	8
September	09	22,326	Tuesday	09/02/2008	13:00	9,577	9
October	10	17,274	Monday	10/13/2008	12:00	9,331	10
November	11	18,131	Thursday	11/20/2008	18:00	9,500	11
December	12	20,179	Monday	12/15/2008	18:00	10,883	12
Total		232,288				118,742	

System Name River Falls

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

Type of Reading	Supplier
60 minutes integrated	Wisconsin Public Power Inc.

ELECTRIC ENERGY ACCOUNT

Particulars (a)	kWh (000's) (b)	
Source of Energy		
Generation (excluding Station Use):		
Fossil Steam		1
Nuclear Steam		2
Hydraulic	1,333	3
Internal Combustion Turbine		4
Internal Combustion Reciprocating	427	5
Non-Conventional (wind, photovoltaic, etc.)		6
Total Generation	1,760	7
Purchases	118,743	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	120,503	15
Disposition of Energy		
Sales to Ultimate Consumers (including interdepartmental sales)	116,981	18
Sales For Resale	427	19
Energy Used by the Company (excluding station use):		
Electric Utility		21
Common (office, shops, garages, etc. serving 2 or more util. depts.)		22
Total Used by Company	0	23
Total Sold and Used	117,408	24
Energy Losses:		
Transmission Losses (if applicable)		26
Distribution Losses	3,095	27
Total Energy Losses	3,095	28
Loss Percentage (% Total Energy Losses of Total Source of Energy)	2.5684%	29
Total Disposition of Energy	120,503	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 SERVICE	RG-1	5,153	42,862		1
RESIDENTIAL SERVICE	RG-2	16	230		2
Total Sales for Residential Sales		5,169	43,092		
Commercial & Industrial					
GENERAL SERVICES	CG-1	603	15,903		3
LARGE POWER SERVICES	CP-1	64	17,788		4
LARGE POWER TIME OF DAY SERVICE	CP-2	14	21,375		5
INDUSTRIAL TIME OF DAY SERVICE	CP-3	2	17,911		6
Total Sales for Commercial & Industrial		683	72,977		
Public Street & Highway Lighting					
STREET LIGHTING SERVICES	MS-1	15	896		7
AREA LIGHTING SERVICES	MS-2	94	1		8
PARKING LOT LIGHTS	MS-3	1	8		9
PATHWAY LIGHTS	MS-4	3	7		10
Total Sales for Public Street & Highway Lighting		113	912		
Sales for Resale					
WPPI GENERATION OUTPUT AGREEMENT	WR-1	1	427		11
Total Sales for Sales for Resale		1	427		
TOTAL SALES FOR ELECTRICITY		5,966	117,408		

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)	
		4,366,929	165,190	4,532,119	1
		18,191	968	19,159	2
0	0	4,385,120	166,158	4,551,278	
		1,537,058	60,013	1,597,071	3
59,362	75,802	1,492,928	63,677	1,556,605	4
49,486	59,993	1,560,574	79,296	1,639,870	5
42,820	60,237	1,346,134	67,767	1,413,901	6
151,668	196,032	5,936,694	270,753	6,207,447	
		194,262	1,774	196,036	7
		13,971		13,971	8
		4,381	26	4,407	9
		7,663	18	7,681	10
0	0	220,277	1,818	222,095	
		922,475		922,475	11
0	0	922,475	0	922,475	
151,668	196,032	11,464,566	438,729	11,903,295	

SALES OF ELECTRICITY BY RATE SCHEDULE

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

If Rate Schedule Name is not one selected from the dropdown list, please explain.

WR-1 WPPI Generation Output Agreement. This is the generation output agreement with our wholesale supplier.

SALES OF ELECTRICITY BY RATE SCHEDULE (cont.)

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PURCHASED POWER STATISTICS

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

Particulars (a)	(b)		(c)		
Name of Vendor	WPPI ENERGY				1
Point of Delivery	Power Plant				2
Type of Power Purchased (firm, dump, etc.)	Firm				3
Voltage at Which Delivered	69000				4
Point of Metering	Utility Substation				5
Total of 12 Monthly Maximum Demands -- kW	232,288				6
Average load factor	70.0258%				7
Total Cost of Purchased Power	7,794,339				8
Average cost per kWh	0.0656				9
On-Peak Hours (if applicable)	0700-2100				10
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	11
January	5,185	5,729			12
February	5,034	5,425			13
March	4,539	5,430			14
April	4,515	4,553			15
May	4,013	4,514			16
June	4,438	4,584			17
July	5,537	5,423			18
August	5,042	5,489			19
September	4,675	4,902			20
October	4,750	4,582			21
November	4,145	5,355			22
December	5,168	5,716			23
Total kWh (000)	57,041	61,702			24
Footnotes:					25
					26
					27
					28
	(d)		(e)		29
Name of Vendor					30
Point of Delivery					31
Voltage at Which Delivered					32
Point of Metering					33
Type of Power Purchased (firm, dump, etc.)					34
Total of 12 Monthly Maximum Demands -- kW					35
Average load factor					36
Total Cost of Purchased Power					37
Average cost per kWh					38
On-Peak Hours (if applicable)					39
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	40
January					41
February					42
March					43
April					44
May					45
June					46
July					47
August					48
September					49
October					50
November					51
December					52
Total kWh (000)					53
Footnotes:					53

PRODUCTION STATISTICS TOTALS

Particulars (a)	Total (b)	
Name of Plant		1
Unit Identification		2
Type of Generation		3
kWh Net Generation (000)	1,793	4
Is Generation Metered or Estimated?		5
Is Exciter & Station Use Metered or Estimated?		6
60-Minute Maximum Demand--kW (est. if not meas.)	11,581	7
Date and Hour of Such Maximum Demand	4/8/2008 0	8
Load Factor	0.0177	9
Maximum Net Generation in Any One Day	65,164	10
Date of Such Maximum	8/4/2008	11
Number of Hours Generators Operated	131	12
Maximum Continuous or Dependable Capacity--kW	18,845	13
Is Plant Owned or Leased?		14
Total Production Expenses	482,299	15
Cost per kWh of Net Generation (\$)	269	16
Monthly Net Generation --- kWh (000):		
January	130	17
February	82	18
March	162	19
April	211	20
May	164	21
June	184	22
July	141	23
August	233	24
September	191	25
October	54	26
November	86	27
December	155	28
Total kWh (000)	1,793	29
Gas Consumed--Therms	40,098	30
Average Cost per Therm Burned (\$)	40,098.0000	31
Fuel Oil Consumed Barrels (42 gal.)	123	32
Average Cost per Barrel of Oil Burned (\$)	112.4860	33
Specific Gravity	28	34
Average BTU per Gallon	232	35
Lubricating Oil Consumed--Gallons	0	36
Average Cost per Gallon (\$)		37
kWh Net Generation per Gallon of Fuel Oil	82	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 (\$)	0.0324	53
Footnote		54

PRODUCTION STATISTICS

Particulars (a)	Plant (b)	Plant (c)	Plant (d)	Plant (e)	
Name of Plant	Junction	Junction D	Powell Fal		1
Unit Identification	Engines	No. 1	No. 2		2
Type of Generation	RECIP	HYDRO	HYDRO		3
kWh Net Generation (000)	427	944	422		4
Is Generation Metered or Estimated?	M	M	M		5
Is Exciter & Station Use Metered or Estimated?	M	M	M		6
60-Minute Maximum Demand--kW (est. if not meas.)	11,581				7
Date and Hour of Such Maximum Demand	4/8/2008 0	1/1/2008 0			8
Load Factor	0.0042				9
Maximum Net Generation in Any One Day	65,164	4,422	2,129		10
Date of Such Maximum	08/04/2008	08/04/2008	03/21/2008		11
Number of Hours Generators Operated	131	8,412	7,252		12
Maximum Continuous or Dependable Capacity--kW	18,500	235	110		13
Is Plant Owned or Leased?	O	O	O		14
Total Production Expenses	432,361	34,457	15,481		15
Cost per kWh of Net Generation (\$)	1,012.5550	36.5011	36.6848		16
Monthly Net Generation --- kWh (000):					
January	18	77	35		17
February	0	71	11		18
March	48	90	24		19
April	68	98	45		20
May	14	102	48		21
June	41	94	49		22
July	0	92	49		23
August	98	90	45		24
September	70	78	43		25
October	0	43	11		26
November	1	53	32		27
December	69	56	30		28
Total kWh (000)	427	944	422		29
Gas Consumed--Therms	40,098				30
Average Cost per Therm Burned (\$)	0.8965				31
Fuel Oil Consumed Barrels (42 gal.)	123				32
Average Cost per Barrel of Oil Burned (\$)	112.4860				33
Specific Gravity	28				34
Average BTU per Gallon	232				35
Lubricating Oil Consumed--Gallons	0				36
Average Cost per Gallon (\$)					37
kWh Net Generation per Gallon of Fuel Oil	82				38
kWh Net Generation per Gallon of Lubr. Oil					39
Does plant produce steam for heating or other purposes in addition to elec. generation?	N	N	N		40
Coal consumed--tons (2,000 lbs.)					41
Average Cost per Ton (\$)					42
Kind of Coal Used					43
Average BTU per Pound					44
Water Evaporated--Thousands of Pounds					45
Is Water Evaporated, Metered or Estimated?					46
Lbs. of Steam per Lb. of Coal or Equivalent Fuel					47
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.					48
Based on Total Coal Used at Plant					49
Based on Coal Used Solely in Electric Generation					50
Average BTU per kWh Net Generation					51
Total Cost of Fuel (Oil and/or Coal) per kWh Net Generation (\$)	0.0324				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><u>0</u></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><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></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)	
Junction D	5	1965	Diesel/Gas	Fairbanks Morse	720	2,880	1
Junction E	6	1965	Diesel/Gas	Fairbanks Morse	900	3,960	2
Junction F	7	1972	Diesel/Gas	Cooper Bessemer	400	7,750	3
Junction G	8	1979	Diesel	General Motors	600	400	4
Junction H	9	1999	Diesel/Gas	Cooper Bessemer	400	7,750	5
Junction I	0	2001	Diesel/Gas	Cooper Bessemer	327	4,000	6
Total						26,740	

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)
1965	4,160	50	2,850	3,330	2,850	2,235	1
1965	4,160	39	2,050	2,500	2,050	1,713	2
1972	12,470	139	5,600	7,000	5,600	5,732	3
1979	2,400		300	375	300	0	4
1999	4,160	138	5,600	7,000	5,600	5,760	5
2001	4,160	61	3,000	3,750	2,500	3,060	6
Total		427	19,400	23,955	18,900	18,500	

HYDRAULIC GENERATING PLANTS

Name of Plant (a)	Name of Stream (b)	Control (Attended, Automatic or Remote) (c)	Type (d)	Prime Movers				Unit No. (e)	Year Installed (f)	RPM (g)	Rated HP Each Unit (h)	
Junction	Kinnickinn	Attended	Vertical	1	1,948	450	335	1				
Powell Falls	Kinnickinn	Unattended	Vertical	1	1,948	240	167	2				
							Total	502				

HYDRAULIC GENERATING PLANTS (cont.)

Generators							Total Rated Plant Capacity (kW) (p)	Total Maximum Continuous Plant Capacity (kW) (q)	
Rated Head (i)	Operating Head (j)	Year Installed (k)	Voltage (kV) (l)	kWh Generated by Each Unit During Year (000's) (m)	Rated Unit Capacity				
						kW (n)	kVA (o)		
42	42	1,948	2,400	944	250	312	250	235	1
20	20	1,948	2,400	422	125	156	125	110	2
Total				1,366	375	468	375	345	

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					1
	(b)	(c)	(d)	(e)	(f)	
Name of Substation	North Sub	Power Plan	Power Pln2	South Fork	UWRF	1
Voltage--High Side	115,000	69,000	69,000	69,000	12,470	2
Voltage--Low Side	12,470	12,470	4,160	12,470	4,160	3
Num. Main Transformers in Operation	1	1	1	1	1	4
Total Capacity of Transformers in kVA	25,000	25,000	7,500	20,000	7,500	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					11
	(h)	(i)	(j)	(k)	(l)	
Name of Substation						12
Voltage--High Side						13
Voltage--Low Side						14
Num. of Main Transformers in Operation						15
Total Capacity of Transformers in kVA						16
Number of Spare Transformers on Hand						17
15-Minute Maximum Demand in kW						18
Dt and Hr of Such Maximum Demand						19
Kwh Output						20
Footnotes						21

SUBSTATION EQUIPMENT (continued)

Particulars (m)	Utility Designation					22
	(n)	(o)	(p)	(q)	(r)	
Name of Substation						23
Voltage--High Side						24
Voltage--Low Side						25
Num. of Main Transformers in Operation						26
Capacity of Transformers in kVA						27
Number of Spare Transformers on Hand						28
15-Minute Maximum Demand in kW						29
Dt and Hr of Such Maximum Demand						30
Kwh Output						31
Footnotes						32

ELECTRIC DISTRIBUTION METERS & LINE TRANSFORMERS

Particulars (a)	Number of Watt-Hour Meters (b)	Line Transformers		Total Cap. (kVA) (d)	
		Number (c)			
Number first of year	5,978	1,365		76,575	1
Acquired during year	104	17		2,325	2
Total	6,082	1,382		78,900	3
Retired during year	56	6		1,085	4
Sales, transfers or adjustments increase (decrease)			1	229	5
Number end of year	6,026	1,377		78,044	6
Number end of year accounted for as follows:					7
In customers' use	5,836	1,288		66,361	8
In utility's use	48	1		5,000	9
Locked meters on customers' premises					10
In stock	142	88		6,683	12
Total end of year	6,026	1,377		78,044	13

STREET LIGHTING EQUIPMENT

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

Particulars (a)	Watts (b)	Number Each Type (c)	kWh Used Annually (d)	
Street Lighting Non-Ornamental				
Sodium Vapor	100	438	220,220	1
Sodium Vapor	150	433	323,794	2
Sodium Vapor	250	86	107,928	3
Sodium Vapor	400	4	8,057	4
Total		961	659,999	
Ornamental				
Sodium Vapor	100	62	31,173	5
Sodium Vapor	250	163	204,561	6
Total		225	235,734	
Other				
NONE				7
Total		0	0	