



3014 (02-05-09)

ANNUAL REPORT

OF

Name: BOSCOBEL MUNICIPAL UTILITIES

Principal Office: 1006 WISCONSIN AVENUE
BOSCOBEL, WI 53805

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.

SIGNATURE PAGE

Signature Page (Page ii)

General footnotes

(Vig & Associates, LLC letterhead)

To the Mayor and Members of the
Council of the City of Boscobel
Boscobel, Wisconsin 53805

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

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

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

Vig & Associates, LLC
March 30, 2009

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

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: BOSCOBEL MUNICIPAL UTILITIES

Utility Address: 1006 WISCONSIN AVENUE
BOSCOBEL, WI 53805

When was utility organized? 1/1/1899

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: ARLIE HARRIS

Title: CITY ADMINISTRATOR

Office Address:

1006 WISCONSIN AVENUE
BOSCOBEL, WI 53805

Telephone: (608) 375 - 5002

Fax Number: (608) 375 - 4750

Email Address: aharris@wppisys.org

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

Name: JOHN E VIG

Title: MANAGING MEMBER

Office Address: VIG & ASSOCIATES, LLC

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

Telephone: (608) 637 - 2082

Fax Number: (608) 637 - 3021

Email Address: jackv@frontiernet.net

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

Name: LIONEL SCHLUMP

Title: PRESIDENT

Office Address:

1006 WISCONSIN AVENUE
BOSCOBEL, WI 53805

Telephone:

Fax Number:

Email Address:

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

YES

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

Name: JOHN E VIG

Title: MANAGING MEMBER

Office Address: VIG & ASSOCIATES, LLC

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

Telephone: (608) 637 - 2082

Fax Number: (608) 637 - 3021

Email Address: jackv@frontiernet.net

IDENTIFICATION AND OWNERSHIP

Date of most recent audit report:

Period covered by most recent audit: DECEMBER 31, 2008

Names and titles of utility management including manager or superintendent:

Name: MICHAEL REYNOLDS

Title: CITY ENGINEER/DIRECTOR OF PUBLIC WORKS

Office Address:

1006 WISCONSIN AVENUE
BOSCOBEL, WI 53805

Telephone: (608) 375 - 5002

Fax Number: (608) 375 - 4750

Email Address: mreynolds@wppisys.org

Name of utility commission/committee: BOARD OF PUBLIC WORKS

Names of members of utility commission/committee:

- MR JOHN MCNAMEE
- MR MIKE REYNOLDS
- MRS NANCY SANGER
- MR LIONEL SCHLUMP, PRESIDENT
- MR GEORGE THOFTNE
- MR JERRY WAGNER
- MR ED WALTZ

Is sewer service rendered by the utility? NO

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

Date of Ordinance: [REDACTED]

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

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

Firm Name: NONE

Contact Person:

Title:

Telephone:

Fax Number:

Email Address:

Contract/Agreement beginning-ending dates:

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

IDENTIFICATION AND OWNERSHIP

Identification and Ownership (Page iv)

General footnotes

THE ACTUAL AUDIT REPORT DATE WILL BE DIFFERENT FROM THAT REPORTED HERE AS SAS 103 REQUIRES AN AUDITOR TO DATE THE AUDIT REPORT WHEN ALL DOCUMENTATION, REVIEW, AND DISCLOSURES ARE COMPLETED. THE DATE OF THE AUDIT REPORT IS ANTICIPATED TO BE MAY 2009.

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	3,941,009	3,880,532	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	3,551,978	3,251,155	2
Depreciation Expense (403)	188,187	202,711	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	154,038	145,999	5
Total Operating Expenses	3,894,203	3,599,865	
Net Operating Income	46,806	280,667	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	46,806	280,667	
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)	53,053	80,057	10
Miscellaneous Nonoperating Income (421)	15,173	73,657	11
Total Other Income	68,226	153,714	
Total Income	115,032	434,381	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(14,727)	(14,727)	12
Other Income Deductions (426)	22,044	21,524	13
Total Miscellaneous Income Deductions	7,317	6,797	
Income Before Interest Charges	107,715	427,584	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	16,750	18,469	14
Amortization of Debt Discount and Expense (428)	1,782	1,782	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
Total Interest Charges	18,532	20,251	
Net Income	89,183	407,333	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	4,285,661	3,878,328	20
Balance Transferred from Income (433)	89,183	407,333	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	4,374,844	4,285,661	

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	3,941,009	0	3,941,009	1
Total (Acct. 400):	3,941,009	0	3,941,009	
Operation and Maintenance Expense (401-402):				
Derived	3,551,978	0	3,551,978	2
Total (Acct. 401-402):	3,551,978	0	3,551,978	
Depreciation Expense (403):				
Derived	188,187	0	188,187	3
Total (Acct. 403):	188,187	0	188,187	
Amortization Expense (404-407):				
Derived	0	0	0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	154,038	0	154,038	5
Total (Acct. 408):	154,038	0	154,038	
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:	46,806	0	46,806	
OTHER INCOME				
Income from Merchandising, Jobbing and Contract Work (415-416):				
Derived	0	0	0	8
Total (Acct. 415-416):	0	0	0	
Income from Nonutility Operations (417):				
NONE			0	9
Total (Acct. 417):	0	0	0	
Nonoperating Rental Income (418):				
NONE			0	10
Total (Acct. 418):	0	0	0	
Interest and Dividend Income (419):				
INTEREST AND DIVIDEND INCOME	53,053		53,053	11
Total (Acct. 419):	53,053	0	53,053	
Miscellaneous Nonoperating Income (421):				
Contributed Plant - Water		500	500	12
Contributed Plant - Electric		14,673	14,673	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	15,173	15,173	
TOTAL OTHER INCOME:	53,053	15,173	68,226	
MISCELLANEOUS INCOME DEDUCTIONS				
Miscellaneous Amortization (425):				
Regulatory Liability (253) Amortization	(14,727)	0	(14,727)	15
NONE			0	16
Total (Acct. 425):	(14,727)	0	(14,727)	
Other Income Deductions (426):				
Depreciation Expense on Contributed Plant - Water	0	8,373	8,373	17
Depreciation Expense on Contributed Plant - Electric	0	13,671	13,671	18
NONE			0	19
Total (Acct. 426):	0	22,044	22,044	
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(14,727)	22,044	7,317	
INTEREST CHARGES				
Interest on Long-Term Debt (427):				
Derived	16,750	0	16,750	20
Total (Acct. 427):	16,750	0	16,750	
Amortization of Debt Discount and Expense (428):				
AMORTIZATION OF DEBT DISCOUNT	1,782		1,782	21
Total (Acct. 428):	1,782	0	1,782	
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	0	0	0	24
Total (Acct. 431):	0	0	0	
Interest Charged to Construction--Cr. (432):				
NONE			0	25
Total (Acct. 432):	0	0	0	
TOTAL INTEREST CHARGES:	18,532	0	18,532	
NET INCOME:	96,054	(6,871)	89,183	
EARNED SURPLUS				
Unappropriated Earned Surplus (Beginning of Year) (216):				
Derived	3,586,793	698,868	4,285,661	26
Total (Acct. 216):	3,586,793	698,868	4,285,661	

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	96,054	(6,871)	89,183	27
Total (Acct. 433):	96,054	(6,871)	89,183	
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):	3,682,847	691,997	4,374,844	

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs & Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
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	400,540	3,540,469	0	0	3,941,009	1
Less: interdepartmental sales	0	23,994	0	0	23,994	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases)						
to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	400,540	3,516,475	0	0	3,917,015	

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	83,304	0	83,304	1
Electric operating expenses	163,556	0	163,556	2
Gas operating expenses	0	0	0	3
Heating operating expenses	0	0	0	4
Sewer operating expenses	0	0	0	5
Merchandising and jobbing	0	0	0	6
Other nonutility expenses	0	0	0	7
Water utility plant accounts	0	0	0	8
Electric utility plant accounts	15,336	0	15,336	9
Gas utility plant accounts	0	0	0	10
Heating utility plant accounts	0	0	0	11
Sewer utility plant accounts	0	0	0	12
Accum. prov. for depreciation of water plant	0	0	0	13
Accum. prov. for depreciation of electric plant	0	0	0	14
Accum. prov. for depreciation of gas plant	0	0	0	15
Accum. prov. for depreciation of heating plant	0	0	0	16
Accum. prov. for depreciation of sewer plant	0	0	0	17
Clearing accounts	0	0	0	18
All other accounts	0	0	0	19
Total Payroll	262,196	0	262,196	

FULL-TIME EMPLOYEES (FTE)

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

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

Industry (a)	FTE (b)	
Water	2.3	1
Electric	3.7	2
Gas		3
Sewer		4

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101)	7,548,278	7,418,610	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	3,946,111	3,874,477	2
Net Utility Plant	3,602,167	3,544,133	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Sinking Funds (125)	16,899	19,293	7
Depreciation Fund (126)	0		8
Other Special Funds (128)	0		9
Total Other Property and Investments	16,899	19,293	
CURRENT AND ACCRUED ASSETS			
Cash (131)	1,632,859	1,490,967	10
Special Deposits (134)	0		11
Working Funds (135)			12
Temporary Cash Investments (136)			13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	358,261	403,903	15
Other Accounts Receivable (143)	11,586	0	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	16,838	30,918	18
Plant Materials and Operating Supplies (154)	91,903	80,742	19
Merchandise (155)	0	0	20
Other Materials and Supplies (156)	0	0	21
Stores Expense (163)	0	0	22
Prepayments (165)	0	0	23
Interest and Dividends Receivable (171)			24
Accrued Utility Revenues (173)			25
Miscellaneous Current and Accrued Assets (174)			26
Total Current and Accrued Assets	2,111,447	2,006,530	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	4,007	5,789	27
Extraordinary Property Losses (182)	0	0	28
Preliminary Survey and Investigation Charges (183)	0	0	29
Clearing Accounts (184)	0		30
Temporary Facilities (185)	0		31
Miscellaneous Deferred Debits (186)	0		32
Total Deferred Debits	4,007	5,789	
Total Assets and Other Debits	5,734,520	5,575,745	

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)	205,879	205,879	33
Appropriated Earned Surplus (215)			34
Unappropriated Earned Surplus (216)	4,374,844	4,285,661	35
Total Proprietary Capital	4,580,723	4,491,540	
LONG-TERM DEBT			
Bonds (221)	302,372	326,098	36
Advances from Municipality (223)	0	0	37
Other Long-Term Debt (224)	74,638	77,764	38
Total Long-Term Debt	377,010	403,862	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	39
Accounts Payable (232)	239,474	214,417	40
Payables to Municipality (233)	56,109	12,567	41
Customer Deposits (235)	6,784	4,242	42
Taxes Accrued (236)	147,923	129,002	43
Interest Accrued (237)	5,661	5,303	44
Tax Collections Payable (241)			45
Miscellaneous Current and Accrued Liabilities (242)	3,469	2,974	46
Total Current and Accrued Liabilities	459,420	368,505	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	47
Customer Advances for Construction (252)			48
Other Deferred Credits (253)	317,367	311,838	49
Total Deferred Credits	317,367	311,838	
OPERATING RESERVES			
Property Insurance Reserve (261)			50
Injuries and Damages Reserve (262)			51
Pensions and Benefits Reserve (263)			52
Miscellaneous Operating Reserves (265)			53
Total Operating Reserves	0	0	
Total Liabilities and Other Credits	5,734,520	5,575,745	

NET UTILITY PLANT

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

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
First of Year:					
Total Utility Plant - First of Year	3,890,465	0	0	3,528,145	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)	3,309,035	0	0	3,143,511	2
Utility Plant in Service - Contributed Plant (101.2)	717,648	0	0	378,084	3
Utility Plant Purchased or Sold (102)					4
Utility Plant Leased to Others (104)					5
Property Held for Future Use (105)					6
Completed Construction not Classified (106)					7
Construction Work in Progress (107)					8
Total Utility Plant	4,026,683	0	0	3,521,595	
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)	999,685	0	0	2,536,414	9
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	161,042	0	0	248,970	10
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					11
Accumulated Provision for Depreciation of Property Held for Future Use (113)					12
Accumulated Provision for Amortization of Utility Plant in Service (114)					13
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					14
Accumulated Provision for Amortization of Property Held for Future Use (116)					15
Total Accumulated Provision	1,160,727	0	0	2,785,384	
Other Utility Plant Accounts:					
Utility Plant Acquisition Adjustments (117)					16
Accumulated Provision for Amortization of Utility Plant Acquisition Adjustments (118)					17
Other Utility Plant Adjustments (119)					18
Total Other Utility Plant Accounts	0	0	0	0	
Net Utility Plant	2,865,956	0	0	736,211	

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)	949,495	2,537,014			3,486,509	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	63,360	124,827			188,187	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	4,720				4,720	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage		11,572			11,572	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	68,080	136,399	0	0	204,479	16
Debits during year						17
Book cost of plant retired	17,890	122,153			140,043	18
Cost of removal		14,846			14,846	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	17,890	136,999	0	0	154,889	25
Balance end of year (111.1)	999,685	2,536,414	0	0	3,536,099	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)	152,669	235,299			387,968	1
Credits During Year						2
Accruals:						3
Charged Other Income Deductions (426)	8,373	13,671			22,044	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	8,373	13,671	0	0	22,044	16
Debits during year						17
Book cost of plant retired	0	0			0	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	0	0	0	0	0	25
Balance end of year (111.2)	161,042	248,970	0	0	410,012	26
Footnotes						27

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
NONE	0			0	2
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)					0	1
Fuel stock expenses (152)					0	2
Plant mat. & oper. sup. (154)					0	3
Total Electric Utility					0	0

Account	Total End of Year	Amount Prior Year	
Electric utility total	76,896	68,420	1
Water utility (154)	15,007	12,322	2
Sewer utility (154)			3
Heating utility (154)			4
Gas utility (154)			5
Merchandise (155)			6
Other materials & supplies (156)			7
Stores expense (163)			8
Total Materials and Supplies	91,903	80,742	

**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)				
1993 ISSUE	1,676	428	3,352	1
1998 ISSUE	107	428	655	2
Total			4,007	
Unamortized premium on debt (251)				
NONE				3
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	205,879	1
Changes during year (explain):		
NONE		2
Balance end of year	205,879	

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)	
2008 MRB	08/11/2008	08/11/2018	3.95%	302,372	1
Total Bonds (Account 221):				302,372	

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)					
WATER PROMISSORY NOTE	06/30/2004	06/30/2014	4.50%	29,861	2
ELECTRIC PROMISSORY NOTE	06/30/2004	06/30/2014	4.50%	44,777	3
Total for Account 224				74,638	
Notes Payable (231)					
NONE	00/00/0000	00/00/0000	0.00%		4
Total for Account 231				0	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	129,002	1
Accruals:		
Charged water department expense	71,588	2
Charged electric department expense	82,450	3
Charged sewer department expense	1,530	4
Other (explain):		
NONE		5
Total Accruals and other credits	155,568	
Taxes paid during year:		
County, state and local taxes	105,025	6
Social Security taxes	23,430	7
PSC Remainder Assessment	3,664	8
Other (explain):		
Wisconsin License Fees	4,528	9
Total payments and other debits	136,647	
Balance end of year	147,923	

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)					
2008 MRB		3,981		3,981	1
1998 REFUNDING WATERWORKS	3,548	9,325	12,873	0	2
Subtotal	3,548	13,306	12,873	3,981	
Advances from Municipality (223)					
NONE	0			0	3
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
2004 ELECTRIC	1,053	2,066	2,111	1,008	4
2004 WATER	702	1,378	1,408	672	5
Subtotal	1,755	3,444	3,519	1,680	
Notes Payable (231)					
NONE	0			0	6
Subtotal	0	0	0	0	
Total	5,303	16,750	16,392	5,661	

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):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Sinking Funds (125):		
BOND REDEMPTION FUNDS	16,828	3
CAPITAL RESERVE FUNDS	71	4
Total (Acct. 125):	16,899	
Depreciation Fund (126):		
NONE		5
Total (Acct. 126):	0	
Other Special Funds (128):		
NONE		6
Total (Acct. 128):	0	
Special Deposits (134):		
NONE		7
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE		8
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	32,834	9
Electric	323,646	10
Sewer (Regulated)		11
Other (specify):		
TAX ROLL RELATED	1,781	12
Total (Acct. 142):	358,261	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		13
Merchandising, jobbing and contract work		14
Other (specify):		
ELECTRIC RECEIVABLE FROM CONTRIBUTION	9,488	15
OTHER MISCELLANEOUS ACCOUNTS RECEIVABLE	2,098	16
Total (Acct. 143):	11,586	
Receivables from Municipality (145):		
ELECTRIC - DUE FROM SEWER FOR DEBT PAID BY ELECTRIC	3,579	17
WATER - DUE FROM SEWER FOR METER ALLOCATION	13,259	18
Total (Acct. 145):	16,838	

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)	
Prepayments (165):		
NONE		19
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		20
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
NONE		21
Total (Acct. 183):	0	
Clearing Accounts (184):		
NONE		22
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE		23
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
NONE		24
Total (Acct. 186):	0	
Payables to Municipality (233):		
ELECTRIC DUE TO MUNICIPALITY	45,909	25
WATER DUE TO MUNICIPALITY	10,200	26
Total (Acct. 233):	56,109	
Other Deferred Credits (253):		
Regulatory Liability	220,910	27
PUBLIC BENEFITS CHARGES AWAITING APPLICATION	96,457	28
Total (Acct. 253):	317,367	

DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

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

ACCT 143, 145, 233: 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)	3,241,176	3,154,122	0	0	6,395,298	1
Materials and Supplies	13,664	72,658	0	0	86,322	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (111.1)	974,590	2,536,714	0	0	3,511,304	4
Customer Advances for Construction					0	5
Regulatory Liability	91,358	136,915	0	0	228,273	6
NONE					0	7
Average Net Rate Base	2,188,892	553,151	0	0	2,742,043	
Net Operating Income	20,898	25,908	0	0	46,806	8
Net Operating Income as a percent of						
Average Net Rate Base	0.95%	4.68%	N/A	N/A	1.71%	

**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	94,305	141,332	0	0	235,637	1
Add credits during year:						
NONE					0	2
Deduct charges:						
Miscellaneous Amortization (425)	5,894	8,833	0	0	14,727	3
Other (specify):						
NONE					0	4
Balance End of Year	88,411	132,499	0	0	220,910	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

NONE

2. Leaseholder changes.

NONE

3. Extensions of service.

EXTENSIONS OF SERVICES WERE INSTALLED THROUGH UTILITY FINANCING AND CONTRIBUTIONS.

4. Estimated changes in revenues due to rate changes.

NONE

5. Obligations incurred or assumed, excluding commercial paper.

NONE

6. Formal proceedings with the Public Service Commission.

NONE

7. Any additional matters.

NONE

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	394,479	405,992	1
Total Sales of Water	394,479	405,992	
Other Operating Revenues			
Forfeited Discounts (470)	0	0	2
Rents from Water Property (472)	0	0	3
Interdepartmental Rents (473)	0	0	4
Other Water Revenues (474)	6,061	7,782	5
Total Other Operating Revenues	6,061	7,782	
Total Operating Revenues	400,540	413,774	
Operation and Maintenance Expenses			
Source of Supply Expenses (600-605)	0	0	6
Pumping Expenses (620-625)	33,141	24,968	7
Water Treatment Expenses (630-635)	15,424	9,844	8
Transmission and Distribution Expenses (640-655)	65,408	51,367	9
Customer Accounts Expenses (901-906)	16,919	20,124	10
Sales Expenses (910)	0	0	11
Administrative and General Expenses (920-935)	113,802	101,956	12
Total Operation and Maintenance Expenses	244,694	208,259	
Other Operating Expenses			
Depreciation Expense (403)	63,360	60,675	13
Amortization Expense (404-407)		0	14
Taxes (408)	71,588	65,614	15
Total Other Operating Expenses	134,948	126,289	
Total Operating Expenses	379,642	334,548	
NET OPERATING INCOME	20,898	79,226	

WATER OPERATING REVENUES - SALES OF WATER

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

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential (460.1)				1
Commercial (460.2)				2
Industrial (460.3)				3
Public Authority (460.4)				4
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential (461.1)	1,044	45,546	151,741	5
Commercial (461.2)	188	18,811	50,065	6
Industrial (461.3)				7
Public Authority (461.4)	34	23,530	41,509	8
Total Metered Sales to General Customers (461)	1,266	87,887	243,315	
Private Fire Protection Service (462)	12		7,414	9
Public Fire Protection Service (463)	1		143,750	10
Other Water Sales (465)				11
Sales for Resale (466)		0	0	12
Interdepartmental Sales (467)				13
Total Sales of Water	1,279	87,887	394,479	

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):		
Wholesale fire protection billed		2
Amount billed (usually per rate schedule F-1 or Fd-1)	143,750	3
NONE		4
Total Public Fire Protection Service (463)	143,750	
Forfeited Discounts (470):		
NONE		5
Customer late payment charges		6
Other (specify):		
Total Forfeited Discounts (470)	0	
Rents from Water Property (472):		
NONE		7
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE		8
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
OTHER WATER REVENUES	711	9
Return on net investment in meters charged to sewer department	5,350	10
Other (specify):		
Total Other Water Revenues (474)	6,061	

OTHER OPERATING REVENUES (WATER)

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

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

ACCT 474: DONE

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
SOURCE OF SUPPLY EXPENSES			
Operation Labor (600)		0	1
Purchased Water (601)		0	2
Operation Supplies and Expenses (602)		0	3
Maintenance of Water Source Plant (605)		0	4
Total Source of Supply Expenses	0	0	
PUMPING EXPENSES			
Operation Labor (620)	140	616	5
Fuel for Power Production (621)		0	6
Fuel or Power Purchased for Pumping (622)	24,249	22,191	7
Operation Supplies and Expenses (623)		0	8
Maintenance of Pumping Plant (625)	8,752	2,161	9
Total Pumping Expenses	33,141	24,968	
WATER TREATMENT EXPENSES			
Operation Labor (630)		0	10
Chemicals (631)	4,691	4,682	11
Operation Supplies and Expenses (632)		0	12
Maintenance of Water Treatment Plant (635)	10,733	5,162	13
Total Water Treatment Expenses	15,424	9,844	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Labor (640)	44,359	32,993	14
Operation Supplies and Expenses (641)		0	15
Maintenance of Distribution Reservoirs and Standpipes (650)	4,242	787	16
Maintenance of Mains (651)	7,514	10,341	17
Maintenance of Services (652)	5,386	4,797	18
Maintenance of Meters (653)	1,556	1,722	19
Maintenance of Hydrants (654)	2,351	727	20
Maintenance of Other Plant (655)		0	21
Total Transmission and Distribution Expenses	65,408	51,367	
CUSTOMER ACCOUNTS EXPENSES			
Meter Reading Labor (901)	103	240	22
Accounting and Collecting Labor (902)	16,744	18,302	23
Supplies and Expenses (903)	72	1,582	24
Uncollectible Accounts (904)		0	25

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
CUSTOMER ACCOUNTS EXPENSES			
Customer Service and Information Expenses (906)			26
Total Customer Accounts Expenses	16,919	20,124	
SALES EXPENSES			
Sales Expenses (910)		0	27
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	19,532	17,489	28
Office Supplies and Expenses (921)	15,379	12,622	29
Administrative Expenses Transferred--Credit (922)		0	30
Outside Services Employed (923)	11,404	8,330	31
Property Insurance (924)	4,998	3,801	32
Injuries and Damages (925)	3,274	3,446	33
Employee Pensions and Benefits (926)	48,158	45,930	34
Regulatory Commission Expenses (928)		0	35
Miscellaneous General Expenses (930)	1,688	5,676	36
Transportation Expenses (933)	2,584	2,484	37
Maintenance of General Plant (935)	6,785	2,178	38
Total Administrative and General Expenses	113,802	101,956	
Total Operation and Maintenance Expenses	244,694	208,259	

WATER OPERATION & MAINTENANCE EXPENSES

Water Operation & Maintenance Expenses (Page W-05)

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

ACCT 622: $\$24249 / 273,965\text{KWH} = \$.089$ PER KWH

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

ACCT 625: BOOSTER PUMP REPAIRS INCURRED.

ACCT 635: INCREASED LEVEL OF OPERATING EXPENSES INCURRED, NO SIGNIFICANT ITEMS.

ACCT 640: LOWER OPERATING LEVEL IN PRIOR YEAR, RETURN TO NORMAL OPERATING LEVEL.

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		63,877	58,318	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		1,530	1,407	2
Net property tax equivalent		62,347	56,911	
Social Security		7,775	7,167	3
PSC Remainder Assessment		1,466	1,536	4
Other (specify): NONE			0	5
Total tax expense		71,588	65,614	

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			Grant				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.176424				3
County tax rate	mills		3.605722				4
Local tax rate	mills		8.278352				5
School tax rate	mills		7.917969				6
Voc. school tax rate	mills		1.869386				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		21.847853				10
Less: state credit	mills		1.279881				11
Net tax rate	mills		20.567972				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		8.278352				14
Combined School Tax Rate	mills		9.787355				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		18.065707				17
Total Tax Rate	mills		21.847853				18
Ratio of Local and School Tax to Total	dec.		0.826887				19
Total tax net of state credit	mills		20.567972				20
Net Local and School Tax Rate	mills		17.007390				21
Utility Plant, Jan. 1	\$	3,890,465	3,890,465				22
Materials & Supplies	\$	12,322	12,322				23
Subtotal	\$	3,902,787	3,902,787				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	3,902,787	3,902,787				26
Assessment Ratio	dec.		0.962354				27
Assessed Value	\$	3,755,863	3,755,863				28
Net Local & School Rate	mills		17.007390				29
Tax Equiv. Computed for Current Year	\$	63,877	63,877				30
Tax Equivalent per 1994 PSC Report	\$	50,896					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	63,877					34
Footnotes							35

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT						
Organization (301)	0				0	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
Total Intangible Plant	0	0	0	0	0	
SOURCE OF SUPPLY PLANT						
Land and Land Rights (310)	14,285				14,285	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)	87,293				87,293	8
Supply Mains (316)	0				0	9
Other Water Source Plant (317)	0				0	10
Total Source of Supply Plant	101,578	0	0	0	101,578	
PUMPING PLANT						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	194,248				194,248	12
Other Power Production Equipment (323)	26,545				26,545	13
Electric Pumping Equipment (325)	100,096				100,096	14
Diesel Pumping Equipment (326)	3,415				3,415	15
Other Pumping Equipment (328)	0				0	16
Total Pumping Plant	324,304	0	0	0	324,304	
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)	12,920				12,920	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
Total Water Treatment Plant	12,920	0	0	0	12,920	
TRANSMISSION AND DISTRIBUTION PLANT						
Land and Land Rights (340)	1,346				1,346	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	627,841				627,841	24
Transmission and Distribution Mains (343)	1,313,091	52,456	6,440		1,359,107	25
Services (345)	274,003	33,086	1,240		305,849	26
Meters (346)	187,001	1,358			188,359	27
Hydrants (348)	182,431	9,500	200		191,731	28

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT						
Other Transmission and Distribution Plant (349)	302				302	29
Total Transmission and Distribution Plant	2,586,015	96,400	7,880	0	2,674,535	
GENERAL PLANT						
Land and Land Rights (389)	0				0	30
Structures and Improvements (390)	1,504				1,504	31
Office Furniture and Equipment (391)	5,404				5,404	32
Computer Equipment (391.1)	4,542				4,542	33
Transportation Equipment (392)	53,375				53,375	34
Stores Equipment (393)	0				0	35
Tools, Shop and Garage Equipment (394)	18,544				18,544	36
Laboratory Equipment (395)	602	9,818			10,420	37
Power Operated Equipment (396)	61,626	47,390	10,010		99,006	38
Communication Equipment (397)	2,903				2,903	39
SCADA Equipment (397.1)	0				0	40
Miscellaneous Equipment (398)	0				0	41
Total General Plant	148,500	57,208	10,010	0	195,698	
Total utility plant in service directly assignable	3,173,317	153,608	17,890	0	3,309,035	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	3,173,317	153,608	17,890	0	3,309,035	

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT						
Organization (301)	0				0	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
Total Intangible Plant	0	0	0	0	0	
SOURCE OF SUPPLY PLANT						
Land and Land Rights (310)	0				0	4
Structures and Improvements (311)	0				0	5
Collecting and Impounding Reservoirs (312)	0				0	6
Lake, River and Other Intakes (313)	0				0	7
Wells and Springs (314)	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)	523,075				523,075	25
Services (345)	121,361	500			121,861	26
Meters (346)	0				0	27

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT						
Hydrants (348)	72,712				72,712	28
Other Transmission and Distribution Plant (349)	0				0	29
Total Transmission and Distribution Plant	717,148	500	0	0	717,648	
GENERAL PLANT						
Land and Land Rights (389)	0				0	30
Structures and Improvements (390)	0				0	31
Office Furniture and Equipment (391)	0				0	32
Computer Equipment (391.1)	0				0	33
Transportation Equipment (392)	0				0	34
Stores Equipment (393)	0				0	35
Tools, Shop and Garage Equipment (394)	0				0	36
Laboratory Equipment (395)	0				0	37
Power Operated Equipment (396)	0				0	38
Communication Equipment (397)	0				0	39
SCADA Equipment (397.1)	0				0	40
Miscellaneous Equipment (398)	0				0	41
Total General Plant	0	0	0	0	0	
Total utility plant in service directly assignable	717,148	500	0	0	717,648	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	717,148	500	0	0	717,648	

SOURCES OF WATER SUPPLY - STATISTICS

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

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			8,084	8,084	1
February			7,529	7,529	2
March			7,839	7,839	3
April			7,645	7,645	4
May			9,713	9,713	5
June			8,255	8,255	6
July			9,582	9,582	7
August			9,122	9,122	8
September			9,029	9,029	9
October			8,155	8,155	10
November			7,416	7,416	11
December			8,685	8,685	12
Total annual pumpage	0	0	101,054	101,054	

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):	101,054	1
Less: Gallons (000's) used in the treatment process:		2
Subtotal: Gallons (000's) entering distribution system:	101,054	3
Less: Gallons (000's) sold:	87,887	4
Gallons (000's) entering distribution system but not sold:	13,167	5
Estimated Water Usage:		6
Gallons (000's) used to flush mains:	3,985	7
Gallons (000's) used for fire protection:		8
Gallons (000's) used to prevent freezing of distribution system:		9
Gallons (000's) used for other system uses:		10
Subtotal Estimated Usage:	3,985	11
Estimated Water Losses:		12
Gallons (000's) lost due to main leaks or breaks:	2,365	13
Gallons (000's) lost due to service leaks or breaks:	1,500	14
Gallons (000's) lost due to hydrant leaks, tank overflows and pressure reducing valves:		15
Gallons (000's) for unauthorized usage such as vandalism and theft:		16
Gallons (000's) not accounted for:	5,317	17
Subtotal of Estimated Losses:	9,182	18
Percentage of water entering distribution system sold:	87%	19
Percentage of unaccounted for water:	5%	20
If more than 25%, indicate causes:		21
		22
		23
		24
If more than 25%, state what action has been taken to reduce water loss:		25
		26
		27

OTHER STATISTICS

Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)	565	28
Date of maximum: 09/24/2008		29
Cause of maximum: Flushing hydrants		30
		31
		32
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)	137	33
Date of minimum: 11/02/2008		34
Total KWH used by the utility (include pumping, treatment facilities and other utility operations):	273,965	35
If water is purchased:		36
Vendor Name:		37
Point of Delivery:		38
What percentage of purchased water is surface water?		39
Number of main breaks repaired this year:	3	40
Number of service breaks repaired this year:	4	41
Population served (estimate the number of individuals served):		42
Inside municipality?	3,047	43
Outside municipality?		44

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)	
AIRPORT ROAD	4	120	16	1,080,000	Yes	1
PARK STREET	2	715	16	1	No	2
WISCONSIN AVENUE	3	80	16	720,000	Yes	3

SOURCES OF WATER SUPPLY - SURFACE WATERS

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

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	1
Identification	2	3	4	1
Location	PARK STREET	WISCONSIN AVENUE	AIRPORT ROAD	2
Purpose	P	P	P	3
Destination	R D	R D	R D	4
Pump Manufacturer	LAYNE	BARKER PEERLESS	NATIONAL PUMP	5
Year Installed	1956	1972	1984	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	600	500	750	8
Pump Motor or Standby Engine Mfr	A.O. SMITHWAY	US MOTORS	US MOTORS	9
Year Installed	1956	1972	1984	10
Type	OTHER	OTHER	OTHER	11
Horsepower	60	50	20	12
Footnotes				13
				14

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

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)	1
Identification number or name	1	2	3	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	R	R	3
Year constructed	1939	1984	1998	4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	CONCRETE	5
Elevation difference in feet (See Headnote 3.)	155	35	215	6
Total capacity in gallons (actual)	200,000	500,000	400,000	7
				8
WATER TREATMENT PLANT				9
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID	LIQUID	10
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	WELLHOUSE	11
Filters, type (gravity, pressure, other, none)	NONE	NONE	NONE	12
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.0000	1.0000	1.0000	13
Is a corrosion control chemical used (yes, no)?	N	N	N	14
Is water fluoridated (yes, no)?	Y	Y	Y	15
Footnotes				16

WATER MAINS

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

Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	Number of Feet			Adjustments Increase or (Decrease) (g)	End of Year (h)	
			First of Year (d)	Added During Year (e)	Retired During Year (f)			
M	D	1.250	222				222	1
P	D	1.250	0				0	2
M	D	1.500	60				60	3
M	D	2.000	125				125	4
M	D	4.000	2,925				2,925	5
P	D	4.000	3,409				3,409	6
M	D	6.000	31,818		1,610		30,208	7
P	D	6.000	39,476	1,633			41,109	8
M	D	8.000	10,495				10,495	9
P	D	8.000	27,314	10			27,324	10
M	D	10.000	3,454				3,454	11
P	D	10.000	43				43	12
M	D	12.000	2,430				2,430	13
P	D	12.000	15,895				15,895	14
M	D	14.000	1,287				1,287	15
M	D	16.000	558				558	16
P	D	16.000	1,115				1,115	17
Total Within Municipality			140,626	1,643	1,610	0	140,659	
Total Utility			140,626	1,643	1,610	0	140,659	

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.

ADDITIONS WERE FINANCED ENTIRELY BY THE UTILITY.

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	781		31		750	33	1
P	0.750	3				3		2
P	1.000	4	2			6		3
M	1.000	594	31			625	135	4
P	1.250	2				2		5
M	1.250	3				3		6
P	1.500	4				4		7
M	1.500	14				14		8
P	2.000	10				10		9
M	2.000	18				18		10
M	3.000	3				3		11
P	4.000	4				4		12
M	4.000	2				2		13
M	6.000	1				1		14
P	6.000	4				4		15
M	8.000	1				1		16
P	8.000	3				3		17
P	12.000	1				1		18
Total Utility		1,452	33	31	0	1,454	168	

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.

ADDITIONS WERE FINANCE BY UTILITY AND CUSTOMER CONTRIBUTION.

METERS

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

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	1,247				1,247	32	1
0.750	21				21	0	2
1.000	37				37	0	3
1.250	2				2	0	4
1.500	21				21	1	5
2.000	10	1			11	0	6
3.000	4				4	4	7
4.000	2				2	1	8
6.000	2				2	2	9
Total:	1,346	1	0	0	1,347	40	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	1,031	128	0	14	0	74	1,247	1
0.750	17	2	0	1	0	1	21	2
1.000	4	25	0	6	0	2	37	3
1.250	0	1	0	1	0	0	2	4
1.500	0	16	0	4	0	1	21	5
2.000	0	4	0	6	0	1	11	6
3.000	0	1	0	3	0	0	4	7
4.000	0	2	0	0	0	0	2	8
6.000	0	0	0	2	0	0	2	9
Total:	1,052	179	0	37	0	79	1,347	

METERS

Meters (Page W-21)

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

IT IS THE CITY'S POLICY TO TEST 1" METERS EVERY 10 YEARS. THE CITY PLANS TO INCREASE TESTING TO ENSURE THESE METERS ARE BEING TESTED EVERY 10 YEARS.

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

YES

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	222	2	2		222	2
Total Fire Hydrants	222	2	2	0	222	
Flushing Hydrants						
	2				2	3
Total Flushing Hydrants	2	0	0	0	2	

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:	224
Number of distribution system valves end of year:	452
Number of distribution valves operated during year:	226

ELECTRIC OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Electricity			
Sales of Electricity (440-448)	3,518,204	3,446,235	1
Total Sales of Electricity	3,518,204	3,446,235	
Other Operating Revenues			
Forfeited Discounts (450)	8,296	9,520	2
Miscellaneous Service Revenues (451)	1,013	1,943	3
Sales of Water and Water Power (453)	0	0	4
Rent from Electric Property (454)	5,740	5,740	5
Interdepartmental Rents (455)	0	0	6
Other Electric Revenues (456)	7,216	3,320	7
Amortization of Construction Grants (457)	0	0	8
Total Other Operating Revenues	22,265	20,523	
Total Operating Revenues	3,540,469	3,466,758	
Operation and Maintenance Expenses			
Power Production Expenses (500-546)	2,953,633	2,727,502	9
Transmission Expenses (550-553)	0	0	10
Distribution Expenses (560-576)	100,387	86,946	11
Customer Accounts Expenses (901-904)	52,054	56,896	12
Customer Service and Information Expenses (906)			13
Sales Expenses (910)	0	0	14
Administrative and General Expenses (920-935)	201,210	171,552	15
Total Operation and Maintenance Expenses	3,307,284	3,042,896	
Other Expenses			
Depreciation Expense (403)	124,827	142,036	16
Amortization Expense (404-407)		0	17
Taxes (408)	82,450	80,385	18
Total Other Expenses	207,277	222,421	
Total Operating Expenses	3,514,561	3,265,317	
NET OPERATING INCOME	25,908	201,441	

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	8,296	1
Other (specify):		
NONE		2
Total Forfeited Discounts (450)	8,296	
Miscellaneous Service Revenues (451):		
MISCELLANEOUS SERVICE REVENUES	1,013	3
Total Miscellaneous Service Revenues (451)	1,013	
Sales of Water and Water Power (453):		
NONE		4
Total Sales of Water and Water Power (453)	0	
Rent from Electric Property (454):		
POLE CONTRACTS	5,740	5
Total Rent from Electric Property (454)	5,740	
Interdepartmental Rents (455):		
NONE		6
Total Interdepartmental Rents (455)	0	
Other Electric Revenues (456):		
OTHER MISCELLANEOUS REVENUES	4,306	7
RECONNECT FEES	2,910	8
Total Other Electric Revenues (456)	7,216	
Amortization of Construction Grants (457):		
NONE		9
Total Amortization of Construction Grants (457)	0	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
POWER PRODUCTION EXPENSES			
STEAM POWER GENERATION EXPENSES			
Operation Supervision and Labor (500)	0	0	1
Fuel (501)	0	0	2
Operation Supplies and Expenses (502)	0	0	3
Steam from Other Sources (503)	0	0	4
Steam Transferred -- Credit (504)	0	0	5
Maintenance of Steam Production Plant (506)	0	0	6
Total Steam Power Generation Expenses	0	0	
HYDRAULIC POWER GENERATION EXPENSES			
Operation Supervision and Labor (530)	0	0	7
Water for Power (531)	0	0	8
Operation Supplies and Expenses (532)	0	0	9
Maintenance of Hydraulic Production Plant (535)	0	0	10
Total Hydraulic Power Generation Expenses	0	0	
OTHER POWER GENERATION EXPENSES			
Operation Supervision and Labor (538)	0	0	11
Fuel (539)	0	0	12
Operation Supplies and Expenses (540)	0	0	13
Maintenance of Other Power Production Plant (543)	0	0	14
Total Other Power Generation Expenses	0	0	
OTHER POWER SUPPLY EXPENSES			
Purchased Power (545)	2,953,633	2,727,502	15
Other Expenses (546)	0	0	16
Total Other Power Supply Expenses	2,953,633	2,727,502	
Total Power Production Expenses	2,953,633	2,727,502	
TRANSMISSION EXPENSES			
Operation Supervision and Labor (550)	0	0	17
Operation Supplies and Expenses (551)	0	0	18
Maintenance of Transmission Plant (553)	0	0	19
Total Transmission Expenses	0	0	
DISTRIBUTION EXPENSES			
Operation Supervision Expenses (560)	0	0	20
Line and Station Labor (561)	23,174	7,606	21
Line and Station Supplies and Expenses (562)	38,007	37,236	22
Street Lighting and Signal System Expenses (565)	3,986	9,020	23
Meter Expenses (566)	0	0	24

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
DISTRIBUTION EXPENSES			
Customer Installations Expenses (567)		0	25
Miscellaneous Distribution Expenses (569)		0	26
Maintenance of Structures and Equipment (571)	7,963	4,250	27
Maintenance of Lines (572)	23,259	26,886	28
Maintenance of Line Transformers (573)	2,583	101	29
Maintenance of Street Lighting and Signal Systems (574)		0	30
Maintenance of Meters (575)	1,415	1,847	31
Maintenance of Miscellaneous Distribution Plant (576)		0	32
Total Distribution Expenses	100,387	86,946	
CUSTOMER ACCOUNTS EXPENSES			
Meter Reading Labor (901)	22,078	25,676	33
Accounting and Collecting Labor (902)	28,286	28,656	34
Supplies and Expenses (903)	1,690	2,564	35
Uncollectible Accounts (904)		0	36
Customer Service and Information Expenses (906)			37
Total Customer Accounts Expenses	52,054	56,896	
SALES EXPENSES			
Sales Expenses (910)		0	38
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	36,382	31,771	39
Office Supplies and Expenses (921)	24,888	19,244	40
Administrative Expenses Transferred -- Credit (922)		0	41
Outside Services Employed (923)	14,580	6,668	42
Property Insurance (924)	6,728	5,785	43
Injuries and Damages (925)	4,836	5,055	44
Employee Pensions and Benefits (926)	89,881	83,441	45
Regulatory Commission Expenses (928)		0	46
Miscellaneous General Expenses (930)	5,137	8,481	47
Transportation Expenses (933)	6,653	6,954	48
Maintenance of General Plant (935)	12,125	4,153	49
Total Administrative and General Expenses	201,210	171,552	
Total Operation and Maintenance Expenses	3,307,284	3,042,896	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Electric Operation & Maintenance Expenses (Page E-03)

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

ACCT 561 - INCREASE IS DUE TO INCREASE IN LABOR INCURRED FOR LINE & STATION MAINTENANCE.

ACCT 565 - DECREASE DUE TO LESS MAINTENANCE & LABOR CHARGES DURING 2008.

ACCT 921, 923, 935 - INCREASED LEVEL OF EXPENSE INCURRED DURING 2008, NO SIGNIFICANT ITEMS.

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		60,069	60,069	1
Social Security		15,655	14,602	2
Wisconsin Gross Receipts Tax		4,527	3,411	3
PSC Remainder Assessment		2,199	2,303	4
Other (specify): NONE			0	5
Total tax expense		82,450	80,385	

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			Grant				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.176424				3
County tax rate	mills		3.605722				4
Local tax rate	mills		8.278352				5
School tax rate	mills		7.917969				6
Voc. school tax rate	mills		1.869386				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		21.847853				10
Less: state credit	mills		1.279881				11
Net tax rate	mills		20.567972				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		8.278352				14
Combined School Tax Rate	mills		9.787355				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		18.065707				17
Total Tax Rate	mills		21.847853				18
Ratio of Local and School Tax to Total	dec.		0.826887				19
Total tax net of state credit	mills		20.567972				20
Net Local and School Tax Rate	mills		17.007390				21
Utility Plant, Jan. 1	\$	3,528,145	3,528,145				22
Materials & Supplies	\$	68,420	68,420				23
Subtotal	\$	3,596,565	3,596,565				24
Less: Plant Outside Limits	\$	84,202	84,202				25
Taxable Assets	\$	3,512,363	3,512,363				26
Assessment Ratio	dec.		0.962354				27
Assessed Value	\$	3,380,137	3,380,137				28
Net Local & School Rate	mills		17.007390				29
Tax Equiv. Computed for Current Year	\$	57,487	57,487				30
Tax Equivalent per 1994 PSC Report	\$	60,069					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32
Tax equiv. for current year (see note 5)	\$	60,069					34
Footnotes							35

ELECTRIC UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT						
Organization (301)	0				0	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
Total Intangible Plant	0	0	0	0	0	
STEAM PRODUCTION PLANT						
Land and Land Rights (310)	0				0	4
Structures and Improvements (311)	0				0	5
Boiler Plant Equipment (312)	0				0	6
Engines and Engine Driven Generators (313)	0				0	7
Turbogenerator Units (314)	0				0	8
Accessory Electric Equipment (315)	0				0	9
Miscellaneous Power Plant Equipment (316)	0				0	10
Total Steam Production Plant	0	0	0	0	0	
HYDRAULIC PRODUCTION PLANT						
Land and Land Rights (330)	0				0	11
Structures and Improvements (331)	0				0	12
Reservoirs, Dams and Waterways (332)	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)	0				0	19
Fuel Holders, Producers and Accessories (342)	0				0	20
Prime Movers (343)	0				0	21
Generators (344)	0				0	22
Accessory Electric Equipment (345)	0				0	23
Miscellaneous Power Plant Equipment (346)	0				0	24
Total Other Production Plant	0	0	0	0	0	
TRANSMISSION PLANT						
Land and Land Rights (350)	0				0	25
Structures and Improvements (352)	0				0	26
Station Equipment (353)	0				0	27
Towers and Fixtures (354)	0				0	28

ELECTRIC UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION PLANT						
Poles and Fixtures (355)	30,295	10,120			40,415	29
Overhead Conductors and Devices (356)	72,095	7,308		(9,488)	69,915	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	102,390	17,428	0	(9,488)	110,330	
DISTRIBUTION PLANT						
Land and Land Rights (360)	4,287	63,261			67,548	34
Structures and Improvements (361)	0				0	35
Station Equipment (362)	771,835		112,943		658,892	36
Storage Battery Equipment (363)	0				0	37
Poles, Towers and Fixtures (364)	238,667	4,232			242,899	38
Overhead Conductors and Devices (365)	231,366	531			231,897	39
Underground Conduit (366)	12,024	360			12,384	40
Underground Conductors and Devices (367)	401,902	9,070	1,750		409,222	41
Line Transformers (368)	480,808	6,495	6,635		480,668	42
Services (369)	66,284	7,646			73,930	43
Meters (370)	127,236	1,320	825		127,731	44
Installations on Customers' Premises (371)	5,962				5,962	45
Leased Property on Customers' Premises (372)	0				0	46
Street Lighting and Signal Systems (373)	206,892	75			206,967	47
Total Distribution Plant	2,547,263	92,990	122,153	0	2,518,100	
GENERAL PLANT						
Land and Land Rights (389)	7,207				7,207	48
Structures and Improvements (390)	66,742				66,742	49
Office Furniture and Equipment (391)	9,396				9,396	50
Computer Equipment (391.1)	9,024				9,024	51
Transportation Equipment (392)	77,812				77,812	52
Stores Equipment (393)	1,634				1,634	53
Tools, Shop and Garage Equipment (394)	16,826				16,826	54
Laboratory Equipment (395)	6,506				6,506	55
Power Operated Equipment (396)	314,809				314,809	56
Communication Equipment (397)	5,125				5,125	57
SCADA Equipment (397.1)	0				0	58
Miscellaneous Equipment (398)	0				0	59

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
GENERAL PLANT						
Other Tangible Property (399)	0				0	60
Total General Plant	515,081	0	0	0	515,081	
Total utility plant in service directly assignable	3,164,734	110,418	122,153	(9,488)	3,143,511	
Common Utility Plant Allocated to Electric Department (300)	0				0	61
Total utility plant in service	3,164,734	110,418	122,153	(9,488)	3,143,511	

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

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

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

5.9 ACRES OF LAND ACQUIRED AT SUBSITE.

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

ACCT 362: RETIREMENT OF 4160 TRANSFORMER BUS AT THE OLD SUBSTATION DOWNTOWN, JUNKED & SOLD FOR SCRAP.

If Adjustments for any account are nonzero, please explain.

TO RECLASS PLANT TO CONTRIBUTED FOR RECEIPTS.

ELECTRIC UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

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

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

ELECTRIC UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION PLANT						
Towers and Fixtures (354)	0				0	28
Poles and Fixtures (355)	0				0	29
Overhead Conductors and Devices (356)	0			9,488	9,488	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	0	0	0	9,488	9,488	
DISTRIBUTION PLANT						
Land and Land Rights (360)	0				0	34
Structures and Improvements (361)	0				0	35
Station Equipment (362)	0				0	36
Storage Battery Equipment (363)	0				0	37
Poles, Towers and Fixtures (364)	539				539	38
Overhead Conductors and Devices (365)	51,932				51,932	39
Underground Conduit (366)	0				0	40
Underground Conductors and Devices (367)	72,747	5,185			77,932	41
Line Transformers (368)	91,428				91,428	42
Services (369)	138,960				138,960	43
Meters (370)	0				0	44
Installations on Customers' Premises (371)	0				0	45
Leased Property on Customers' Premises (372)	0				0	46
Street Lighting and Signal Systems (373)	7,805				7,805	47
Total Distribution Plant	363,411	5,185	0	0	368,596	
GENERAL PLANT						
Land and Land Rights (389)	0				0	48
Structures and Improvements (390)	0				0	49
Office Furniture and Equipment (391)	0				0	50
Computer Equipment (391.1)	0				0	51
Transportation Equipment (392)	0				0	52
Stores Equipment (393)	0				0	53
Tools, Shop and Garage Equipment (394)	0				0	54
Laboratory Equipment (395)	0				0	55
Power Operated Equipment (396)	0				0	56
Communication Equipment (397)	0				0	57
SCADA Equipment (397.1)	0				0	58
Miscellaneous Equipment (398)	0				0	59

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
GENERAL PLANT						
Other Tangible Property (399)	0				0	60
Total General Plant	0	0	0	0	0	
Total utility plant in service directly assignable	363,411	5,185	0	9,488	378,084	
Common Utility Plant Allocated to Electric Department (300)	0				0	61
Total utility plant in service	363,411	5,185	0	9,488	378,084	

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.

TO RECLASS PLANT TO CONTRIBUTED FOR RECEIPTS.

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)	20				20	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)	9				9	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)	0				0	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)	0				0	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	1				1	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		8
Total	0	9
Customers served at other than rural rates:		10
Farm		11
Nonfarm		12
Total	0	13
Total customers on rural lines at end of year	0	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	7,075	Friday	01/25/2008	12:00	4,116	1
February	02	7,085	Monday	02/11/2008	09:00	3,820	2
March	03	6,545	Wednesday	03/05/2008	10:00	3,718	3
April	04	6,424	Thursday	04/10/2008	12:00	3,536	4
May	05	6,590	Tuesday	05/06/2008	13:00	3,413	5
June	06	7,838	Thursday	06/26/2008	15:00	3,872	6
July	07	9,305	Wednesday	07/16/2008	14:00	4,422	7
August	08	8,664	Tuesday	08/05/2008	15:00	4,141	8
September	09	8,963	Tuesday	09/02/2008	15:00	3,548	9
October	10	6,300	Monday	10/13/2008	13:00	3,511	10
November	11	6,204	Tuesday	11/11/2008	18:00	3,441	11
December	12	6,826	Monday	12/22/2008	18:00	3,874	12
Total		87,819				45,412	

System Name Wisconsin Public Power, Inc.

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

Type of Reading	Supplier
15 minutes integrated	WISCONSIN PUBLIC POWER INC

ELECTRIC ENERGY ACCOUNT

Particulars (a)	kWh (000's) (b)	
Source of Energy		
Generation (excluding Station Use):		
Fossil Steam		1
Nuclear Steam		2
Hydraulic		3
Internal Combustion Turbine		4
Internal Combustion Reciprocating		5
Non-Conventional (wind, photovoltaic, etc.)		6
Total Generation	0	7
Purchases	45,412	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	45,412	15
Disposition of Energy		
Sales to Ultimate Consumers (including interdepartmental sales)	43,846	18
Sales For Resale		19
Energy Used by the Company (excluding station use):		
Electric Utility		21
Common (office, shops, garages, etc. serving 2 or more util. depts.)		22
Total Used by Company	0	23
Total Sold and Used	43,846	24
Energy Losses:		
Transmission Losses (if applicable)		26
Distribution Losses	1,566	27
Total Energy Losses	1,566	28
Loss Percentage (% Total Energy Losses of Total Source of Energy)	3.4484%	29
Total Disposition of Energy	45,412	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)	
Residential Sales				
RESIDENTIAL	RG-1	1,407	11,893	1
Total Sales for Residential Sales		1,407	11,893	
Commercial & Industrial				
SMALL POWER COMMERCIAL	CP-1	7	2,099	2
LARGE POWER COMMERCIAL	CP-2	8	21,539	3
COMMERCIAL	GS-1	299	7,961	4
Total Sales for Commercial & Industrial		314	31,599	
Public Street & Highway Lighting				
MUNICIPAL STREET LIGHTS	MS-1	9	354	5
Total Sales for Public Street & Highway Lighting		9	354	
Sales for Resale				
NONE				6
Total Sales for Sales for Resale		0	0	
TOTAL SALES FOR ELECTRICITY		1,730	43,846	

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)	
		864,903	213,285	1,078,188	1
0	0	864,903	213,285	1,078,188	
8,130	11,158	107,412	38,154	145,566	2
49,879	57,075	1,093,541	404,659	1,498,200	3
		595,794	144,653	740,447	4
58,009	68,233	1,796,747	587,466	2,384,213	
		49,567	6,236	55,803	5
0	0	49,567	6,236	55,803	
				0	6
0	0	0	0	0	
58,009	68,233	2,711,217	806,987	3,518,204	

PURCHASED POWER STATISTICS

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

Particulars (a)	(b)		(c)		
Name of Vendor	WPPI				1
Point of Delivery	BOSCOBEL				2
Type of Power Purchased (firm, dump, etc.)	FIRM				3
Voltage at Which Delivered	69000				4
Point of Metering	EASTSIDE SUBSTATION				5
Total of 12 Monthly Maximum Demands -- kW	87,819				6
Average load factor	70.8400%				7
Total Cost of Purchased Power	2,953,633				8
Average cost per kWh	0.0650				9
On-Peak Hours (if applicable)					10
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	11
January	1,960	2,156			12
February	1,851	1,968			13
March	1,745	1,973			14
April	1,798	1,738			15
May	1,634	1,779			16
June	1,885	1,987			17
July	2,234	2,188			18
August	1,970	2,171			19
September	1,715	1,833			20
October	1,758	1,754			21
November	1,480	1,962			22
December	1,821	2,054			23
Total kWh (000)	21,851	23,563			24
Footnotes:					25
					26
					27
	(d)		(e)		28
Name of Vendor					29
Point of Delivery					30
Voltage at Which Delivered					31
Point of Metering					32
Type of Power Purchased (firm, dump, etc.)					33
Total of 12 Monthly Maximum Demands -- kW					34
Average load factor					35
Total Cost of Purchased Power					36
Average cost per kWh					37
On-Peak Hours (if applicable)					38
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	39
January					40
February					41
March					42
April					43
May					44
June					45
July					46
August					47
September					48
October					49
November					50
December					51
Total kWh (000)					52
Footnotes:					53

PRODUCTION STATISTICS TOTALS

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

PRODUCTION STATISTICS

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

STEAM PRODUCTION PLANTS

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

Boilers

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

1

Turbine-Generators

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

INTERNAL COMBUSTION GENERATION PLANTS

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

Prime Movers

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

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)		
Total		0	0	0	0	0

1

HYDRAULIC GENERATING PLANTS

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

HYDRAULIC GENERATING PLANTS (cont.)

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

1

SUBSTATION EQUIPMENT

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

Particulars (a)	Utility Designation		(f)
	(b)	(c)	
Name of Substation	DOWNTOWN2	EASTSIDE	1
Voltage--High Side	69,000	69,000	2
Voltage--Low Side	12,470	12,470	3
Num. Main Transformers in Operation	1	1	4
Total Capacity of Transformers in kVA	10,000	10,000	5
Number of Spare Transformers on Hand			6
15-Minute Maximum Demand in kW	4,320	7,161	7
Dt and Hr of Such Maximum Demand	07/16/2008 14:00 02/18/2008 11:00		8
Kwh Output	20,582	23,880	9
Footnotes			10

SUBSTATION EQUIPMENT (continued)

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

SUBSTATION EQUIPMENT (continued)

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

SUBSTATION EQUIPMENT

Substation Equipment (Page E-26)

General footnotes

The downtown substation was off for maintenance work.

ELECTRIC DISTRIBUTION METERS & LINE TRANSFORMERS

Particulars (a)	Number of Watt-Hour Meters (b)	Line Transformers		13
		Number (c)	Total Cap. (kVA) (d)	
Number first of year	1,915	405	29,852	1
Acquired during year	48	3	45	2
Total	1,963	408	29,897	3
Retired during year	33	2	525	4
Sales, transfers or adjustments increase (decrease)				5
Number end of year	1,930	406	29,372	6
Number end of year accounted for as follows:				7
In customers' use	1,874	380	28,190	8
In utility's use	6			9
Locked meters on customers' premises				10
In stock	50	26	1,182	11
Total end of year	1,930	406	29,372	12

STREET LIGHTING EQUIPMENT

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

Particulars (a)	Watts (b)	Number Each Type (c)	kWh Used Annually (d)	
Street Lighting Non-Ornamental				
Sodium Vapor	100	165	77,370	1
Sodium Vapor	250	77	97,436	2
Total		242	174,806	
Ornamental				
Sodium Vapor	150	148	141,763	3
Total		148	141,763	
Other				
Sodium Vapor	100	24	11,254	4
Sodium Vapor	150	1	901	5
Total		25	12,155	