



3014 (02-05-09)

ANNUAL REPORT

OF

Name: CITY OF BRODHEAD WATER AND LIGHT COMMISSION

Principal Office: 1108 11TH STREET
P.O. BOX 227
BRODHEAD, WI 53520-0227

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

ACCOUNTANTS' COMPILATION REPORT

Brodhead Water and Light Commission
Brodhead, Wisconsin

We have compiled, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants, the balance sheets of the Brodhead Water and Light Commission, an enterprise fund of the City of Brodhead as of December 31, 2008 and 2007, and the related statements of income and retained earnings for the years then ended and the supplemental schedules as of and for the year ended December 31, 2008 in the accompanying 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 supplemental schedules referred to above and, accordingly, do not express an opinion or any other form of assurance on them.

The financial statements and related supplemental schedules are presented in accordance with the requirements of the Public Service Commission of Wisconsin, which differ from accounting principles generally accepted in the United States of America. This report is intended solely for the information and use of the Public Service Commission of Wisconsin and is not intended and should not be used by anyone other than the specified party.

Madison, Wisconsin
February 10, 2009

TABLE OF CONTENTS

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

TABLE OF CONTENTS

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

IDENTIFICATION AND OWNERSHIP

Exact Utility Name: CITY OF BRODHEAD WATER AND LIGHT COMMISSION**Utility Address:** 1108 11TH STREET
P.O. BOX 227
BRODHEAD, WI 53520-0227**When was utility organized?** 1/1/1913**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: MR JEFFREY PETERSON**Title:** SUPERINTENDENT**Office Address:**1108 11TH STREET
P.O. BOX 227
BRODHEAD, WI 53520-0227**Telephone:** (608) 897 - 2505**Fax Number:** (608) 897 - 2726**Email Address:** JPETERSON@BRODHEADWL.COM

Utility employee in charge of correspondence concerning this report:

Name: MR. JEFFREY PETERSON**Title:** SUPERINTENDENT**Office Address:**1108 11TH ST.
P.O. BOX 227
BRODHEAD, WI 53520-0227**Telephone:** (608) 897 - 2505**Fax Number:** (608) 897 - 2726**Email Address:** JPETERSON@BRODHEADWL.COM

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

Name: BETHANY RYERS**Title:** SENIOR ACCOUNTANT**Office Address:** VIRCHOW KRAUSE & COMPANYTEN TERRACE CT
P.O. BOX 7398
MADISON, WI 53707**Telephone:** (608) 240 - 2382**Fax Number:****Email Address:** BRYERS@VIRCHOWKRAUSE.COM

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

Name: MR RICHARD GRETEBECK**Title:** COMMISSION PRESIDENT**Office Address:**806 E EXCHANGE ST
BRODHEAD, WI 53520**Telephone:** (608) 897 - 2121**Fax Number:****Email Address:** RGRETEBECK@BRODHEADWL.COM

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

YES

IDENTIFICATION AND OWNERSHIP

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

Name:
Title:
Office Address: VIRCHOW, KRAUSE & COMPANY
 TEN TERRACE CT
 P.O. BOX 7398
 MADISON, WI 53707-7398
Telephone: (608) 249 - 6622
Fax Number: (608) 249 - 8532
Email Address: BRyers@virchowkrause.com
Date of most recent audit report: 12/31/2008
Period covered by most recent audit: 2008

Names and titles of utility management including manager or superintendent:

Name: MR THOMAS NIPPLE
Title: OPERATIONS FOREMAN
Office Address:
 1108 11TH ST
 P.O. BOX 227
 BRODHEAD, WI 53520-0227
Telephone: (608) 897 - 2505
Fax Number: (608) 897 - 2726
Email Address: TNIPPLE@BRODHEADWL.COM

Name: MS TERESINA CHAPMAN
Title: OFFICE MANAGER
Office Address:
 1108 11TH STREET
 P.O. BOX 227
 BRODHEAD, WI 53520-0227
Telephone: (608) 897 - 2505
Fax Number: (608) 894 - 2726
Email Address: TCHAPMAN@BRODHEADWL.COM

Name of utility commission/committee: Brodhead Water & Light Commission

Names of members of utility commission/committee:
 ANN-MARIE ELMER, SECRETARY
 RICHARD GRETEBECK, PRESIDENT
 PHIL RUNDLE, CITY COUNCIL REPRESENTATIVE
 FRITZ WENGER, COMMISSIONER

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:

IDENTIFICATION AND OWNERSHIP

Firm Name: NONE

Contact Person:

Title:

Telephone:

Fax Number:

Email Address:

Contract/Agreement beginning-ending dates:

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

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	4,008,246	3,776,744	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	3,493,653	3,136,316	2
Depreciation Expense (403)	253,187	241,846	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	198,635	183,315	5
Total Operating Expenses	3,945,475	3,561,477	
Net Operating Income	62,771	215,267	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	62,771	215,267	
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)	96,268	102,895	10
Miscellaneous Nonoperating Income (421)	10,929	164,168	11
Total Other Income	107,197	267,063	
Total Income	169,968	482,330	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(19,029)	(19,029)	12
Other Income Deductions (426)	36,826	35,718	13
Total Miscellaneous Income Deductions	17,797	16,689	
Income Before Interest Charges	152,171	465,641	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	7,669	10,876	14
Amortization of Debt Discount and Expense (428)	496	496	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	698	506	18
Interest Charged to Construction--Cr. (432)	0	0	19
Total Interest Charges	8,863	11,878	
Net Income	143,308	453,763	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	6,433,103	5,979,340	20
Balance Transferred from Income (433)	143,308	453,763	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	31,684	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	5,095	0	25
Total Unappropriated Earned Surplus End of Year (216)	6,539,632	6,433,103	

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	4,008,246	0	4,008,246	1
Total (Acct. 400):	4,008,246	0	4,008,246	
Operation and Maintenance Expense (401-402):				
Derived	3,493,653	0	3,493,653	2
Total (Acct. 401-402):	3,493,653	0	3,493,653	
Depreciation Expense (403):				
Derived	253,187	0	253,187	3
Total (Acct. 403):	253,187	0	253,187	
Amortization Expense (404-407):				
Derived	0	0	0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	198,635	0	198,635	5
Total (Acct. 408):	198,635	0	198,635	
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:	62,771	0	62,771	
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):				
INVESTMENT INCOME	96,268		96,268	11
Total (Acct. 419):	96,268	0	96,268	
Miscellaneous Nonoperating Income (421):				
Contributed Plant - Water		2,186	2,186	12
Contributed Plant - Electric		8,743	8,743	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	10,929	10,929	
TOTAL OTHER INCOME:	96,268	10,929	107,197	
MISCELLANEOUS INCOME DEDUCTIONS				
Miscellaneous Amortization (425):				
Regulatory Liability (253) Amortization	(19,029)	0	(19,029)	15
NONE			0	16
Total (Acct. 425):	(19,029)	0	(19,029)	
Other Income Deductions (426):				
Depreciation Expense on Contributed Plant - Water	0	15,600	15,600	17
Depreciation Expense on Contributed Plant - Electric	0	21,166	21,166	18
LEGISLATIVE ACTIVITIES	60		60	19
Total (Acct. 426):	60	36,766	36,826	
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(18,969)	36,766	17,797	
INTEREST CHARGES				
Interest on Long-Term Debt (427):				
Derived	7,669	0	7,669	20
Total (Acct. 427):	7,669	0	7,669	
Amortization of Debt Discount and Expense (428):				
AMORTIZATION OF DEBT DISCOUNT	496		496	21
Total (Acct. 428):	496	0	496	
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	698	0	698	24
Total (Acct. 431):	698	0	698	
Interest Charged to Construction--Cr. (432):				
NONE			0	25
Total (Acct. 432):	0	0	0	
TOTAL INTEREST CHARGES:	8,863	0	8,863	
NET INCOME:	169,145	(25,837)	143,308	
EARNED SURPLUS				
Unappropriated Earned Surplus (Beginning of Year) (216):				
Derived	5,394,833	1,038,270	6,433,103	26
Total (Acct. 216):	5,394,833	1,038,270	6,433,103	

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	169,145	(25,837)	143,308	27
Total (Acct. 433):	169,145	(25,837)	143,308	
Miscellaneous Credits to Surplus (434):				
NONE	0		0	28
Total (Acct. 434):	0	0	0	
Miscellaneous Debits to Surplus--Debit (435):				
MISCELLANEOUS ADJUSTMENTS FROM THE PRIOR YEAR	31,684		31,684	29
Total (Acct. 435)--Debit:	31,684	0	31,684	
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):				
TRANSFER FOR SERVICE INSTALLED AT LIBRARY	5,095		5,095	31
Total (Acct. 439)--Debit:	5,095	0	5,095	
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	5,527,199	1,012,433	6,539,632	

DETAILS OF INCOME STATEMENT ACCOUNTS

Details of Income Statement Accounts (Page F-02)

If amount of Miscellaneous Debits to Surplus (Acct 435) exceeds \$5,000, please explain fully.
To adjust commitment to community account from prior years.

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	549,656	3,458,590	0	0	4,008,246	1
Less: interdepartmental sales	466	22,107	0	0	22,573	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	549,190	3,436,483	0	0	3,985,673	

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	147,228	0	147,228	1
Electric operating expenses	220,187	0	220,187	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	24,161	0	24,161	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	391,576	0	391,576	

FULL-TIME EMPLOYEES (FTE)

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

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

Industry (a)	FTE (b)	
Water	2.5	1
Electric	4.5	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)	8,709,357	8,336,729	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	3,993,343	3,703,798	2
Net Utility Plant	4,716,014	4,632,931	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	143	143	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	143	143	
Investment in Municipality (123)	0	0	5
Other Investments (124)	6,606	6,606	6
Sinking Funds (125)	0	0	7
Depreciation Fund (126)	0		8
Other Special Funds (128)	0		9
Total Other Property and Investments	6,749	6,749	
CURRENT AND ACCRUED ASSETS			
Cash (131)	283,520	173,674	10
Special Deposits (134)	0		11
Working Funds (135)			12
Temporary Cash Investments (136)	2,849,769	2,737,410	13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	350,837	339,730	15
Other Accounts Receivable (143)	3,648	16,264	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	16,355	0	18
Plant Materials and Operating Supplies (154)	98,506	99,644	19
Merchandise (155)	0	0	20
Other Materials and Supplies (156)	0	0	21
Stores Expense (163)	0	0	22
Prepayments (165)	911	7,489	23
Interest and Dividends Receivable (171)			24
Accrued Utility Revenues (173)			25
Miscellaneous Current and Accrued Assets (174)	2,239	12,844	26
Total Current and Accrued Assets	3,605,785	3,387,055	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	1,985	2,481	27
Extraordinary Property Losses (182)	0	0	28
Preliminary Survey and Investigation Charges (183)	2,421	2,421	29
Clearing Accounts (184)	0		30
Temporary Facilities (185)	0		31
Miscellaneous Deferred Debits (186)	0		32
Total Deferred Debits	4,406	4,902	
Total Assets and Other Debits	8,332,954	8,031,637	

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)	588,715	588,715	33
Appropriated Earned Surplus (215)			34
Unappropriated Earned Surplus (216)	6,539,632	6,433,103	35
Total Proprietary Capital	7,128,347	7,021,818	
LONG-TERM DEBT			
Bonds (221)	0	0	36
Advances from Municipality (223)	0	0	37
Other Long-Term Debt (224)	170,000	195,000	38
Total Long-Term Debt	170,000	195,000	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	39
Accounts Payable (232)	352,778	192,431	40
Payables to Municipality (233)	0	(3,618)	41
Customer Deposits (235)	29,501	13,833	42
Taxes Accrued (236)	163,013	152,007	43
Interest Accrued (237)	3,966	3,747	44
Tax Collections Payable (241)			45
Miscellaneous Current and Accrued Liabilities (242)	6,730	6,867	46
Total Current and Accrued Liabilities	555,988	365,267	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	47
Customer Advances for Construction (252)			48
Other Deferred Credits (253)	392,071	368,919	49
Total Deferred Credits	392,071	368,919	
OPERATING RESERVES			
Property Insurance Reserve (261)			50
Injuries and Damages Reserve (262)			51
Pensions and Benefits Reserve (263)	86,548	80,633	52
Miscellaneous Operating Reserves (265)			53
Total Operating Reserves	86,548	80,633	
Total Liabilities and Other Credits	8,332,954	8,031,637	

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	4,020,795	0	0	4,315,934	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)	3,067,892	0	0	3,822,842	2
Utility Plant in Service - Contributed Plant (101.2)	971,859	0	0	575,903	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)	94,802			176,059	8
Total Utility Plant	4,134,553	0	0	4,574,804	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (111.1)	1,042,371	0	0	2,380,327	9
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	234,767	0	0	335,878	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	1,277,138	0	0	2,716,205	
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	2,857,415	0	0	1,858,599	

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)	971,004	2,198,915			3,169,919	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	75,233	177,954			253,187	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	3,767				3,767	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage		42,947			42,947	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	79,000	220,901	0	0	299,901	16
Debits during year						17
Book cost of plant retired	7,633	39,489			47,122	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	7,633	39,489	0	0	47,122	25
Balance end of year (111.1)	1,042,371	2,380,327	0	0	3,422,698	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)	219,167	314,712			533,879	1
Credits During Year						2
Accruals:						3
Charged Other Income Deductions (426)	15,600	21,166			36,766	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	15,600	21,166	0	0	36,766	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)	234,767	335,878	0	0	570,645	26
Footnotes						27

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Land	143			143	2
Total Nonutility Property (121)	143	0	0	143	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	143	0	0	143	

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	<u>0</u>
Deductions:	
Accounts written off during the year: Utility Customers	5
Accounts written off during the year: Others	6
Total accounts written off	<u>0</u>
Balance end of year	<u><u>0</u></u>

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)			80,835		80,835	3
Total Electric Utility					80,835	0

Account	Total End of Year	Amount Prior Year
Electric utility total	80,835	83,369
Water utility (154)	17,671	16,275
Sewer utility (154)		
Heating utility (154)		
Gas utility (154)		
Merchandise (155)		
Other materials & supplies (156)		
Stores expense (163)		
Total Materials and Supplies	98,506	99,644

**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)				
1997 GENERAL OBLIGATION REFUNDING BONDS	496	428	1,985	1
Total			1,985	
Unamortized premium on debt (251)				
NONE				2
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	588,715	1
Changes during year (explain):		
NONE	0	2
Balance end of year	588,715	

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)	
None	12/31/2008	12/31/2009	0.00%	0	1
Total Bonds (Account 221):				0	

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)					
1997 GENERAL OBLIGATION REFUNDING BONDS	09/30/1997	03/01/2015	3.99%	170,000	2
Total for Account 224				170,000	
Notes Payable (231)					
NONE	00/00/0000	00/00/0000	0.00%		3
Total for Account 231				0	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	152,007	1
Accruals:		
Charged water department expense	85,657	2
Charged electric department expense	112,979	3
Charged sewer department expense	1,775	4
Other (explain):		
NONE		5
Total Accruals and other credits	200,411	
Taxes paid during year:		
County, state and local taxes	152,008	6
Social Security taxes	28,789	7
PSC Remainder Assessment	3,329	8
Other (explain):		
gross receipts tax	5,279	9
Total payments and other debits	189,405	
Balance end of year	163,013	

INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
NONE	0			0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
NONE	0			0	2
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
1997 GENERAL OBLIGATION REFUNDING BONDS	2,816	7,669	7,669	2,816	* 3
Subtotal	2,816	7,669	7,669	2,816	
Notes Payable (231)					
Customer deposits	931	698	479	1,150	4
Subtotal	931	698	479	1,150	
Total	3,747	8,367	8,148	3,966	

INTEREST ACCRUED (ACCT. 237)

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

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

Account 231 - Amount represents interest on customer deposits

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):		
DEFERRED SPECIAL ASSESSMENTS	6,606	2
Total (Acct. 124):	6,606	
Sinking Funds (125):		
NONE		3
Total (Acct. 125):	0	
Depreciation Fund (126):		
NONE		4
Total (Acct. 126):	0	
Other Special Funds (128):		
NONE		5
Total (Acct. 128):	0	
Special Deposits (134):		
NONE		6
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE		7
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	44,460	8
Electric	306,377	9
Sewer (Regulated)		10
Other (specify):		
NONE		11
Total (Acct. 142):	350,837	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		12
Merchandising, jobbing and contract work	3,648	13
Other (specify):		
NONE		14
Total (Acct. 143):	3,648	
Receivables from Municipality (145):		
TAX ROLL AND JOINT METERING	16,355	15
Total (Acct. 145):	16,355	
Prepayments (165):		
PREPAID INSURANCE	911	16
Total (Acct. 165):	911	

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)	
Extraordinary Property Losses (182):		
NONE		17
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
ADVANCE TO CLEC (1/1/2001)	2,421	18
Total (Acct. 183):	2,421	
Clearing Accounts (184):		
NONE		19
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE		20
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
NONE		* 21
Total (Acct. 186):	0	
Payables to Municipality (233):		
NONE	0	22
Total (Acct. 233):	0	
Other Deferred Credits (253):		
Regulatory Liability	285,437	23
DEMAND SIDE MANAGEMENT/PUBLIC BENEFITS RECOVERED THRU RATES	100,028	24
ALLOWANCE FOR DEFERRED SPECIAL ASSESSMENTS	6,606	25
Total (Acct. 253):	392,071	

DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

Miscellaneous Deferred Debits (Acct 186): amortization requires PSC authorization. Provide date of authorization.
PSC authorization dates provided on applicable lines on schedule 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.
See specific line for details.

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)	3,059,506	3,785,347	0	0	6,844,853	1
Materials and Supplies	16,973	82,102	0	0	99,075	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (111.1)	1,006,687	2,289,621	0	0	3,296,308	4
Customer Advances for Construction					0	5
Regulatory Liability	122,398	172,553	0	0	294,951	6
NONE					0	7
Average Net Rate Base	1,947,394	1,405,275	0	0	3,352,669	
Net Operating Income	105,412	(42,641)	0	0	62,771	8
Net Operating Income as a percent of						
Average Net Rate Base	5.41%	-3.03%	N/A	N/A	1.87%	

**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	126,347	178,119	0	0	304,466	1
Add credits during year:						
NONE					0	2
Deduct charges:						
Miscellaneous Amortization (425)	7,897	11,132	0	0	19,029	3
Other (specify):						
NONE					0	4
Balance End of Year	118,450	166,987	0	0	285,437	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

In 2008, Brodhead water and light filed an application with the PSC to construct a new utility building (Docket #740-CU-101).

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	501,572	476,217	1
Total Sales of Water	501,572	476,217	
Other Operating Revenues			
Forfeited Discounts (470)	2,519	2,700	2
Rents from Water Property (472)	42,949	30,363	3
Interdepartmental Rents (473)	0	0	4
Other Water Revenues (474)	2,616	4,587	5
Total Other Operating Revenues	48,084	37,650	
Total Operating Revenues	549,656	513,867	
Operation and Maintenance Expenses			
Source of Supply Expenses (600-605)	11,035	16,795	6
Pumping Expenses (620-625)	29,847	17,936	7
Water Treatment Expenses (630-635)	9,496	6,461	8
Transmission and Distribution Expenses (640-655)	60,927	67,120	9
Customer Accounts Expenses (901-906)	23,013	23,746	10
Sales Expenses (910)	0	0	11
Administrative and General Expenses (920-935)	149,036	127,275	12
Total Operation and Maintenance Expenses	283,354	259,333	
Other Operating Expenses			
Depreciation Expense (403)	75,233	73,952	13
Amortization Expense (404-407)		0	14
Taxes (408)	85,657	79,855	15
Total Other Operating Expenses	160,890	153,807	
Total Operating Expenses	444,244	413,140	
NET OPERATING INCOME	105,412	100,727	

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)	1,131	49,792	216,916	5
Commercial (461.2)	145	20,552	53,210	6
Industrial (461.3)	3	15,588	26,613	7
Public Authority (461.4)	25	1,373	10,050	8
Total Metered Sales to General Customers (461)	1,304	87,305	306,789	
Private Fire Protection Service (462)	12		15,152	9
Public Fire Protection Service (463)	1		179,165	10
Other Water Sales (465)		0		11
Sales for Resale (466)		0	0	12
Interdepartmental Sales (467)	2	39	466	13
Total Sales of Water	1,319	87,344	501,572	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)	
NONE				1
Total		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)	179,165	3
NONE		4
Total Public Fire Protection Service (463)	179,165	
Forfeited Discounts (470):		
CONNECTIONS/DISCONNECTIONS	755	5
Customer late payment charges	1,764	6
Other (specify):		
Total Forfeited Discounts (470)	2,519	
Rents from Water Property (472):		
TOWER RENTAL	42,949	7
Total Rents from Water Property (472)	42,949	
Interdepartmental Rents (473):		
NONE		8
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
BULK WATER SALES	460	9
Return on net investment in meters charged to sewer department	2,156	10
Other (specify):		
Total Other Water Revenues (474)	2,616	

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)	5,221	10,612	* 1
Purchased Water (601)		0	2
Operation Supplies and Expenses (602)	5,814	6,183	3
Maintenance of Water Source Plant (605)		0	4
Total Source of Supply Expenses	11,035	16,795	
PUMPING EXPENSES			
Operation Labor (620)		0	5
Fuel for Power Production (621)		0	6
Fuel or Power Purchased for Pumping (622)	17,328	15,869	7
Operation Supplies and Expenses (623)		0	8
Maintenance of Pumping Plant (625)	12,519	2,067	* 9
Total Pumping Expenses	29,847	17,936	
WATER TREATMENT EXPENSES			
Operation Labor (630)		0	10
Chemicals (631)	9,496	6,461	11
Operation Supplies and Expenses (632)		0	12
Maintenance of Water Treatment Plant (635)		0	13
Total Water Treatment Expenses	9,496	6,461	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Labor (640)	17,141	16,249	14
Operation Supplies and Expenses (641)		0	15
Maintenance of Distribution Reservoirs and Standpipes (650)	6,246	2,274	16
Maintenance of Mains (651)	18,995	26,223	17
Maintenance of Services (652)	8,592	14,379	* 18
Maintenance of Meters (653)	3,569	2,985	19
Maintenance of Hydrants (654)	6,384	5,010	20
Maintenance of Other Plant (655)		0	21
Total Transmission and Distribution Expenses	60,927	67,120	
CUSTOMER ACCOUNTS EXPENSES			
Meter Reading Labor (901)	6,167	6,138	22
Accounting and Collecting Labor (902)	15,653	16,267	23
Supplies and Expenses (903)	1,193	1,341	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	23,013	23,746	
SALES EXPENSES			
Sales Expenses (910)		0	27
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	36,433	28,846	* 28
Office Supplies and Expenses (921)	11,887	14,231	29
Administrative Expenses Transferred--Credit (922)		0	30
Outside Services Employed (923)	15,517	14,870	31
Property Insurance (924)	1,493	1,236	32
Injuries and Damages (925)	12,349	7,582	33
Employee Pensions and Benefits (926)	68,400	57,294	34
Regulatory Commission Expenses (928)		0	35
Miscellaneous General Expenses (930)	2,957	3,216	36
Transportation Expenses (933)		0	37
Maintenance of General Plant (935)		0	38
Total Administrative and General Expenses	149,036	127,275	
Total Operation and Maintenance Expenses	283,354	259,333	

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.

Account 622 - Fuel costs increased in 2008

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

Account 600 - In 2007, expense increased due to weather, back down to expected amount in 2008.

Account 625 - Incurred pump rehab expense in the current year.

Account 651 - Expense increased in 2007 due to severe weather.

Account 652 - Expense increased in 2007 due to severe weather.

Account 920 - Increase due to a change in the distribution of the superintendent's salary.

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		78,007	72,045	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		1,775	1,771	2
Net property tax equivalent		76,232	70,274	
Social Security		8,972	9,029	3
PSC Remainder Assessment		453	552	4
Other (specify): NONE			0	5
Total tax expense		85,657	79,855	

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			Green				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.203429				3
County tax rate	mills		5.711648				4
Local tax rate	mills		12.437818				5
School tax rate	mills		10.012695				6
Voc. school tax rate	mills		2.043680				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		30.409270				10
Less: state credit	mills		1.653424				11
Net tax rate	mills		28.755846				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		12.437818				14
Combined School Tax Rate	mills		12.056375				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		24.494193				17
Total Tax Rate	mills		30.409270				18
Ratio of Local and School Tax to Total	dec.		0.805484				19
Total tax net of state credit	mills		28.755846				20
Net Local and School Tax Rate	mills		23.162386				21
Utility Plant, Jan. 1	\$	4,020,795	4,020,795				22
Materials & Supplies	\$	16,275	16,275				23
Subtotal	\$	4,037,070	4,037,070				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	4,037,070	4,037,070				26
Assessment Ratio	dec.		0.834223				27
Assessed Value	\$	3,367,817	3,367,817				28
Net Local & School Rate	mills		23.162386				29
Tax Equiv. Computed for Current Year	\$	78,007	78,007				30
Tax Equivalent per 1994 PSC Report	\$	67,652					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	78,007					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	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)	21,711				21,711	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)	27,682				27,682	8
Supply Mains (316)	0				0	9
Other Water Source Plant (317)	0				0	10
Total Source of Supply Plant	49,393	0	0	0	49,393	
PUMPING PLANT						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	18,200				18,200	12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	90,202				90,202	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	2,471				2,471	16
Total Pumping Plant	110,873	0	0	0	110,873	
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)	10,260				10,260	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
Total Water Treatment Plant	10,260	0	0	0	10,260	
TRANSMISSION AND DISTRIBUTION PLANT						
Land and Land Rights (340)	100				100	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	477,337				477,337	24
Transmission and Distribution Mains (343)	1,527,698	2,641	660		1,529,679	* 25
Services (345)	358,358	1,484			359,842	26
Meters (346)	134,922	10,019	5,973		138,968	27
Hydrants (348)	189,067	8,697	1,000	(2,186)	194,578	* 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)	0				0	29
Total Transmission and Distribution Plant	2,687,482	22,841	7,633	(2,186)	2,700,504	
GENERAL PLANT						
Land and Land Rights (389)	0				0	30
Structures and Improvements (390)	62,110	671			62,781	31
Office Furniture and Equipment (391)	6,524				6,524	32
Computer Equipment (391.1)	40,685	2,501			43,186	33
Transportation Equipment (392)	58,914				58,914	34
Stores Equipment (393)	0				0	35
Tools, Shop and Garage Equipment (394)	24,880	577			25,457	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	193,113	3,749	0	0	196,862	
Total utility plant in service directly assignable	3,051,121	26,590	7,633	(2,186)	3,067,892	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	3,051,121	26,590	7,633	(2,186)	3,067,892	

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

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

If Adjustments for any account are nonzero, please explain.

Account 348 - Adjustment is a reclassification to contributed plant due to additional grant money received in the current year.

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

Account 343 - Valve replacement

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

Account 343 - Valve retirement

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)	710,679				710,679	25
Services (345)	176,984				176,984	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)	82,011			2,185	84,196	* 28
Other Transmission and Distribution Plant (349)	0				0	29
Total Transmission and Distribution Plant	969,674	0	0	2,185	971,859	
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	969,674	0	0	2,185	971,859	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	969,674	0	0	2,185	971,859	

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

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

If Adjustments for any account are nonzero, please explain.

Account 348 - Adjustment is a reclassification to contributed plant from utility-financed plant due to additional grant money received.

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			6,306	6,306	1
February			6,653	6,653	2
March			7,237	7,237	3
April			7,171	7,171	4
May			9,109	9,109	5
June			8,483	8,483	6
July			8,674	8,674	7
August			9,427	9,427	8
September			8,195	8,195	9
October			8,160	8,160	10
November			7,073	7,073	11
December			7,049	7,049	12
Total annual pumpage	0	0	93,537	93,537	

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):	93,537	1
Less: Gallons (000's) used in the treatment process:	1,936	2
Subtotal: Gallons (000's) entering distribution system:	91,601	3
Less: Gallons (000's) sold:	87,344	4
Gallons (000's) entering distribution system but not sold:	4,257	5
Estimated Water Usage:		6
Gallons (000's) used to flush mains:	0	7
Gallons (000's) used for fire protection:		8
Gallons (000's) used to prevent freezing of distribution system:	185	9
Gallons (000's) used for other system uses:		10
Subtotal Estimated Usage:	185	11
Estimated Water Losses:		12
Gallons (000's) lost due to main leaks or breaks:		13
Gallons (000's) lost due to service leaks or breaks:		14
Gallons (000's) lost due to hydrant leaks, tank overflows and pressure reducing valves:		15
Gallons (000's) for unauthorized usage such as vandalism and theft:		16
Gallons (000's) not accounted for:	4,072	17
Subtotal of Estimated Losses:	4,072	18
Percentage of water entering distribution system sold:	95%	19
Percentage of unaccounted for water:	4%	20
If more than 25%, indicate causes:		21

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

OTHER STATISTICS

Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)	511	22
Date of maximum: 08/18/2008		23
Cause of maximum: flushing		24
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)	0	25
Date of minimum: 09/09/2008		26
Total KWH used by the utility (include pumping, treatment facilities and other utility operations):	128,680	27
If water is purchased:		28
Vendor Name:		29
Point of Delivery:		30
What percentage of purchased water is surface water?		31
Number of main breaks repaired this year:		32
Number of service breaks repaired this year:		33
Population served (estimate the number of individuals served):		34
Inside municipality?		35
Outside municipality?		36

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
WELL-W 3RD AVE/11TH STREET	#1	995	12	577	Yes	1
WELL-W 4TH AVE/18TH STREET	#2	442	16	628	Yes	2

SOURCES OF WATER SUPPLY - SURFACE WATERS

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

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	STANDBY EQUIPMENT	WELL #1	WELL #2	1
Location	1011 W. 4TH AVENUE	1011 W. 4TH AVENUE	1802 W. 4TH AVENUE	2
Purpose	S	P	P	3
Destination	D	D	D	4
Pump Manufacturer	UNKNOWN	FAIRBANKS	LAYNE	5
Year Installed	1956	1935	1960	6
Type	OTHER	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	100	577	628	8
Pump Motor or Standby Engine Mfr	FORD INDUSTRIAL	US MOTOR	US MOTOR	9
Year Installed	1956	1993	1960	10
Type	NATURAL GAS	ELECTRIC	ELECTRIC	11
Horsepower	60	60	60	12
Footnotes				13
				14

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

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	A	B		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET		3
Year constructed	1921	1982		4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL		5
Elevation difference in feet (See Headnote 3.)	145	143		6
Total capacity in gallons (actual)	80,000	500,000		7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID		9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE		10
Filters, type (gravity, pressure, other, none)	NONE	NONE		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	10.0000	10.0000		12
Is a corrosion control chemical used (yes, no)?	Y	Y		13
Is water fluoridated (yes, no)?	Y	Y		14
Footnotes				15

WATER MAINS

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

Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	Number of Feet			Adjustments Increase or (Decrease) (g)	End of Year (h)	
			First of Year (d)	Added During Year (e)	Retired During Year (f)			
M	D	1.500	0				0	1
M	D	2.000	330				330	2
M	D	4.000	9,233				9,233	3
M	D	6.000	54,656				54,656	4
M	D	8.000	29,960				29,960	5
M	D	10.000	40,347				40,347	6
M	D	12.000	940				940	7
Total Within Municipality			135,466	0	0	0	135,466	
Total Utility			135,466	0	0	0	135,466	

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	1,141				1,141	186	1
M	1.000	241				241	112	2
M	1.250	2				2		3
M	1.500	9				9		4
M	2.000	53				53	26	5
M	4.000	10				10		6
M	6.000	7	2			9		7
M	8.000	3				3		8
M	10.000	1				1		9
Total Utility		1,467	2	0	0	1,469	324	

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.
Service additions were financed by Utility and TIF

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	1,276	102	83	(4)	1,291	182	1
1.000	13				13	1	2
1.250	0				0	0	3
1.500	20	1			21	16	4
2.000	28				28	14	5
3.000	8	1	1	(1)	7	7	6
4.000	1				1	0	7
8.000	2				2	2	8
Total:	1,348	104	84	(5)	1,363	222	

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	1,121	98	3	16	1	52	1,291	1
1.000	0	10	0	1	0	2	13	2
1.250	0	0	0	0	0	0	0	3
1.500	0	14	4	0	0	3	21	4
2.000	0	12	3	3	2	8	28	5
3.000	0	2	0	3	0	2	7	6
4.000	0	0	0	0	0	1	1	7
8.000	0	0	0	0	2	0	2	8
Total:	1,121	136	10	23	5	68	1,363	

METERS

Meters (Page W-21)

Explain all reported adjustments.

To adjust count to actual.

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	192	3	3		192	2
Total Fire Hydrants	192	3	3	0	192	
Flushing Hydrants						
	1				1	3
Total Flushing Hydrants	1	0	0	0	1	

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:	192
Number of distribution system valves end of year:	556
Number of distribution valves operated during year:	479

ELECTRIC OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Electricity			
Sales of Electricity (440-448)	3,430,256	3,234,181	1
Total Sales of Electricity	3,430,256	3,234,181	
Other Operating Revenues			
Forfeited Discounts (450)	11,849	10,622	2
Miscellaneous Service Revenues (451)	1,800	1,960	3
Sales of Water and Water Power (453)	0	0	4
Rent from Electric Property (454)	11,914	11,569	5
Interdepartmental Rents (455)	0	0	6
Other Electric Revenues (456)	2,771	4,545	7
Amortization of Construction Grants (457)	0	0	8
Total Other Operating Revenues	28,334	28,696	
Total Operating Revenues	3,458,590	3,262,877	
Operation and Maintenance Expenses			
Power Production Expenses (500-546)	2,672,504	2,464,084	9
Transmission Expenses (550-553)	0	0	10
Distribution Expenses (560-576)	159,969	92,400	11
Customer Accounts Expenses (901-904)	24,853	26,614	12
Customer Service and Information Expenses (906)			13
Sales Expenses (910)	0	0	14
Administrative and General Expenses (920-935)	352,973	293,885	15
Total Operation and Maintenance Expenses	3,210,299	2,876,983	
Other Expenses			
Depreciation Expense (403)	177,954	167,894	16
Amortization Expense (404-407)		0	17
Taxes (408)	112,978	103,460	18
Total Other Expenses	290,932	271,354	
Total Operating Expenses	3,501,231	3,148,337	
NET OPERATING INCOME	(42,641)	114,540	

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	11,849	1
Other (specify):		
NONE		2
Total Forfeited Discounts (450)	11,849	
Miscellaneous Service Revenues (451):		
CONNECTIONS/DISCONNECTIONS	1,800	3
Total Miscellaneous Service Revenues (451)	1,800	
Sales of Water and Water Power (453):		
NONE		4
Total Sales of Water and Water Power (453)	0	
Rent from Electric Property (454):		
POLE CONTRACT REVENUE	11,914	5
Total Rent from Electric Property (454)	11,914	
Interdepartmental Rents (455):		
NONE		6
Total Interdepartmental Rents (455)	0	
Other Electric Revenues (456):		
MISCELLANEOUS	2,771	7
Total Other Electric Revenues (456)	2,771	
Amortization of Construction Grants (457):		
NONE		8
Total Amortization of Construction Grants (457)	0	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
POWER PRODUCTION EXPENSES			
STEAM POWER GENERATION EXPENSES			
Operation Supervision and Labor (500)	0		1
Fuel (501)	0		2
Operation Supplies and Expenses (502)	0		3
Steam from Other Sources (503)	0		4
Steam Transferred -- Credit (504)	0		5
Maintenance of Steam Production Plant (506)	0		6
Total Steam Power Generation Expenses	0	0	
HYDRAULIC POWER GENERATION EXPENSES			
Operation Supervision and Labor (530)	0		7
Water for Power (531)	0		8
Operation Supplies and Expenses (532)	0		9
Maintenance of Hydraulic Production Plant (535)	0		10
Total Hydraulic Power Generation Expenses	0	0	
OTHER POWER GENERATION EXPENSES			
Operation Supervision and Labor (538)	0		11
Fuel (539)	0		12
Operation Supplies and Expenses (540)	0		13
Maintenance of Other Power Production Plant (543)	0		14
Total Other Power Generation Expenses	0	0	
OTHER POWER SUPPLY EXPENSES			
Purchased Power (545)	2,672,504	2,464,084	15
Other Expenses (546)	0		16
Total Other Power Supply Expenses	2,672,504	2,464,084	
Total Power Production Expenses	2,672,504	2,464,084	
TRANSMISSION EXPENSES			
Operation Supervision and Labor (550)	0		17
Operation Supplies and Expenses (551)	0		18
Maintenance of Transmission Plant (553)	0		19
Total Transmission Expenses	0	0	
DISTRIBUTION EXPENSES			
Operation Supervision Expenses (560)	288	1,545	20
Line and Station Labor (561)	41,072	28,818	* 21
Line and Station Supplies and Expenses (562)	22,315	16,095	* 22
Street Lighting and Signal System Expenses (565)	0		23
Meter Expenses (566)	11,207	6,545	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)	1,965	1,964	27
Maintenance of Lines (572)	78,867	32,587	* 28
Maintenance of Line Transformers (573)	45	0	29
Maintenance of Street Lighting and Signal Systems (574)	4,210	4,846	30
Maintenance of Meters (575)		0	31
Maintenance of Miscellaneous Distribution Plant (576)		0	32
Total Distribution Expenses	159,969	92,400	
CUSTOMER ACCOUNTS EXPENSES			
Meter Reading Labor (901)	7,879	8,799	33
Accounting and Collecting Labor (902)	15,506	16,356	34
Supplies and Expenses (903)	1,468	1,459	35
Uncollectible Accounts (904)		0	36
Customer Service and Information Expenses (906)			37
Total Customer Accounts Expenses	24,853	26,614	
SALES EXPENSES			
Sales Expenses (910)		0	38
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	41,635	40,820	39
Office Supplies and Expenses (921)	27,610	28,633	40
Administrative Expenses Transferred -- Credit (922)		0	41
Outside Services Employed (923)	28,177	26,826	42
Property Insurance (924)	2,772	2,295	43
Injuries and Damages (925)	23,015	14,081	* 44
Employee Pensions and Benefits (926)	205,347	164,971	45
Regulatory Commission Expenses (928)		0	46
Miscellaneous General Expenses (930)	10,304	7,514	47
Transportation Expenses (933)		0	48
Maintenance of General Plant (935)	14,113	8,745	* 49
Total Administrative and General Expenses	352,973	293,885	
Total Operation and Maintenance Expenses	3,210,299	2,876,983	

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.

Account 561 - Increase due to a 3 phase project with the City.

Account 562 - Increase due to two years of safety school dues paid during 2008.

Account 572 - Increase due to less capital projects in the current year. More labor was allocated to maintenance accounts.

Account 925 - Increased premiums in 2008.

Account 935 - Increased maintenance to plant in 2008

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		85,006	79,962	1
Social Security		19,817	18,323	2
Wisconsin Gross Receipts Tax		5,279	1,824	3
PSC Remainder Assessment		2,876	3,351	4
Other (specify): NONE			0	5
Total tax expense		112,978	103,460	

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			Green				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.203429				3
County tax rate	mills		5.711648				4
Local tax rate	mills		12.437818				5
School tax rate	mills		10.012695				6
Voc. school tax rate	mills		2.043680				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		30.409270				10
Less: state credit	mills		1.653424				11
Net tax rate	mills		28.755846				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		12.437818				14
Combined School Tax Rate	mills		12.056375				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		24.494193				17
Total Tax Rate	mills		30.409270				18
Ratio of Local and School Tax to Total	dec.		0.805484				19
Total tax net of state credit	mills		28.755846				20
Net Local and School Tax Rate	mills		23.162386				21
Utility Plant, Jan. 1	\$	4,315,934	4,315,934				22
Materials & Supplies	\$	83,369	83,369				23
Subtotal	\$	4,399,303	4,399,303				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	4,399,303	4,399,303				26
Assessment Ratio	dec.		0.834223				27
Assessed Value	\$	3,670,000	3,670,000				28
Net Local & School Rate	mills		23.162386				29
Tax Equiv. Computed for Current Year	\$	85,006	85,006				30
Tax Equivalent per 1994 PSC Report	\$	53,572					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32 33
Tax equiv. for current year (see note 5)	\$	85,006					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)	33,248				33,248	25
Structures and Improvements (352)	62,633				62,633	26
Station Equipment (353)	189,718				189,718	27
Towers and Fixtures (354)	39,969				39,969	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)	101,865				101,865	29
Overhead Conductors and Devices (356)	47,440				47,440	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	474,873	0	0	0	474,873	
DISTRIBUTION PLANT						
Land and Land Rights (360)	19,015				19,015	34
Structures and Improvements (361)	204,841				204,841	35
Station Equipment (362)	338,156				338,156	36
Storage Battery Equipment (363)	0				0	37
Poles, Towers and Fixtures (364)	323,451	505			323,956	38
Overhead Conductors and Devices (365)	495,076				495,076	39
Underground Conduit (366)	0				0	40
Underground Conductors and Devices (367)	177,993	6,010		(500)	183,503	41
Line Transformers (368)	234,728	8,215			242,943	42
Services (369)	264,522	4,928		(7,321)	262,129	43
Meters (370)	89,401	1,953	1,253		90,101	44
Installations on Customers' Premises (371)	0				0	45
Leased Property on Customers' Premises (372)	0				0	46
Street Lighting and Signal Systems (373)	204,224	1,581			205,805	47
Total Distribution Plant	2,351,407	23,192	1,253	(7,821)	2,365,525	
GENERAL PLANT						
Land and Land Rights (389)	1,875				1,875	48
Structures and Improvements (390)	184,659	1,246			185,905	49
Office Furniture and Equipment (391)	15,599				15,599	50
Computer Equipment (391.1)	73,241	4,646			77,887	51
Transportation Equipment (392)	374,123	88,353	38,236		424,240	52
Stores Equipment (393)	0				0	53
Tools, Shop and Garage Equipment (394)	82,379	4,265			86,644	54
Laboratory Equipment (395)	22,106				22,106	55
Power Operated Equipment (396)	149,319				149,319	56
Communication Equipment (397)	18,271	598			18,869	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	921,572	99,108	38,236	0	982,444	
Total utility plant in service directly assignable	3,747,852	122,300	39,489	(7,821)	3,822,842	
Common Utility Plant Allocated to Electric Department (300)	0				0	61
Total utility plant in service	3,747,852	122,300	39,489	(7,821)	3,822,842	

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.

Account 392 - New Bucket truck in 2008

If Adjustments for any account are nonzero, please explain.

Adjustments are reclassifications of utility-financed plant to contributed plant for contributions received.

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				0	30
Underground Conduit (357)	0				0	31
Underground Conductors and Devices (358)	0				0	32
Roads and Trails (359)	0				0	33
Total Transmission Plant	0	0	0	0	0	
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)	135,021				135,021	38
Overhead Conductors and Devices (365)	94,032				94,032	39
Underground Conduit (366)	0				0	40
Underground Conductors and Devices (367)	47,022			500	47,522	* 41
Line Transformers (368)	95,644				95,644	42
Services (369)	107,095			7,321	114,416	* 43
Meters (370)	43,038				43,038	44
Installations on Customers' Premises (371)	0				0	45
Leased Property on Customers' Premises (372)	0				0	46
Street Lighting and Signal Systems (373)	46,230				46,230	47
Total Distribution Plant	568,082	0	0	7,821	575,903	
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	568,082	0	0	7,821	575,903	
Common Utility Plant Allocated to Electric Department (300)	0				0	61
Total utility plant in service	568,082	0	0	7,821	575,903	

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.

Adjustments are reclassifications of utility-financed plant to contributed plant due to contributions received.

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)	28				28	1
7.2/12.5 kV (12kV)	1				1	2
14.4/24.9 kV (25kV)	0				0	3
Other:						
NONE	0				0	4
Underground Lines						
2.4/4.16 kV (4kV)	6				6	5
7.2/12.5 kV (12kV)	1				1	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)	1				1	9
7.2/12.5 kV (12kV)	1				1	10
14.4/24.9 kV (25kV)	0				0	11
Other:						
NONE	0				0	12
Underground Lines						
2.4/4.16 kV (4kV)	2				2	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	1				1	17
69 kV	0				0	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	1	7
Nonfarm		8
Total	1	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	1	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	7,102	Thursday	01/03/2008	08:00	3,759	1
February	02	6,984	Monday	02/11/2008	09:00	3,498	2
March	03	6,595	Monday	03/03/2008	11:00	3,343	3
April	04	6,346	Tuesday	04/01/2008	11:00	3,063	4
May	05	6,164	Monday	05/12/2008	11:00	2,991	5
June	06	7,253	Thursday	06/26/2008	14:00	3,396	6
July	07	7,840	Wednesday	07/30/2008	14:00	3,527	7
August	08	7,087	Wednesday	08/20/2008	15:00	3,456	8
September	09	7,303	Tuesday	09/02/2008	15:00	3,078	9
October	10	5,853	Monday	10/27/2008	19:00	3,066	10
November	11	6,085	Monday	11/24/2008	18:00	3,065	11
December	12	6,959	Monday	12/15/2008	19:00	3,483	12
Total		81,571				39,725	

System Name Brodhead Water & Light

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

Type of Reading	Supplier
60 minutes integrated	WISCONSIN PUBLIC POWER INC

ELECTRIC ENERGY ACCOUNT

Particulars (a)	kWh (000's) (b)	
Source of Energy		
Generation (excluding Station Use):		
Fossil Steam		1
Nuclear Steam		2
Hydraulic		3
Internal Combustion Turbine		4
Internal Combustion Reciprocating		5
Non-Conventional (wind, photovoltaic, etc.)		6
Total Generation	0	7
Purchases	39,725	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	39,725	15
Disposition of Energy		
Sales to Ultimate Consumers (including interdepartmental sales)	38,273	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	38,273	24
Energy Losses:		
Transmission Losses (if applicable)		26
Distribution Losses	1,452	27
Total Energy Losses	1,452	28
Loss Percentage (% Total Energy Losses of Total Source of Energy)	3.6551%	29
Total Disposition of Energy	39,725	30

SALES OF ELECTRICITY BY RATE SCHEDULE

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

Type of Sales/Rate Class Title (a)	Rate Schedule (b)	Avg. No. of Customers (c)	kWh (000 Omitted) (d)	(e)	(f)
Residential Sales					
RESIDENTIAL	RG-1	1,497	13,220		1
Total Sales for Residential Sales		1,497	13,220		
Commercial & Industrial					
SMALL POWER	CP-1	18	3,614		2
LARGE POWER	CP-2	3	7,241		3
INDUSTRIAL	CP-3	2	9,591		4
COMMERCIAL	GS-1	273	4,139		5
INTERDEPARTMENTAL	GS-1	10	170		6
Total Sales for Commercial & Industrial		306	24,755		
Public Street & Highway Lighting					
STREET LIGHTING	MS-1	8	298		7
Total Sales for Public Street & Highway Lighting		8	298		
Sales for Resale					
NONE					8
Total Sales for Sales for Resale		0	0		
TOTAL SALES FOR ELECTRICITY		1,811	38,273		

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)	
0	0	1,033,093	269,432	1,302,525	1
0	0	1,033,093	269,432	1,302,525	
11,482	14,187	238,121	73,639	311,760	2
15,286	16,369	383,153	144,819	527,972	3
28,955	33,248	586,060	196,893	782,953	4
		344,200	84,976	429,176	5
		18,295	3,812	22,107	6
55,723	63,804	1,569,829	504,139	2,073,968	
0		48,060	5,703	53,763	7
0	0	48,060	5,703	53,763	
				0	8
0	0	0	0	0	
55,723	63,804	2,650,982	779,274	3,430,256	

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		WPPI		1
Point of Delivery	CENTRAL SUBSTATION		NORTH SUBSTATION		2
Type of Power Purchased (firm, dump, etc.)	firm		firm		3
Voltage at Which Delivered	69000		69000		4
Point of Metering	substation		substation		5
Total of 12 Monthly Maximum Demands -- kW	38,676		39,225		6
Average load factor	67.8804%		62.3938%		7
Total Cost of Purchased Power	1,289,328		1,201,937		8
Average cost per kWh	0.0673		0.0673		9
On-Peak Hours (if applicable)					10
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	11
January	880	908	800	882	12
February	802	822	774	833	13
March	760	844	658	785	14
April	751	706	651	660	15
May	555	660	766	757	16
June	767	766	748	824	17
July	908	839	743	748	18
August	810	869	753	767	19
September	763	779	707	668	20
October	806	748	773	637	21
November	709	899	640	724	22
December	886	928	784	784	23
Total kWh (000)	9,397	9,768	8,797	9,069	24

Footnotes:

Particulars	(d)		(e)		
Name of Vendor	WPPI		WPPI		28
Point of Delivery	South Substation				29
Voltage at Which Delivered	firm				30
Point of Metering	69000				31
Type of Power Purchased (firm, dump, etc.)	substation				32
Total of 12 Monthly Maximum Demands -- kW	10926				33
Average load factor	33.7764%				34
Total Cost of Purchased Power	181,239				35
Average cost per kWh	0.0673				36
On-Peak Hours (if applicable)					37
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	38
January	194	95			39
February	179	88			40
March	199	97			41
April	206	89			42
May	165	88			43
June	197	94			44
July	193	96			45
August	154	103			46
September	94	67			47
October	52	50			48
November	39	54			49
December	46	55			50
Total kWh (000)	1,718	976			51

Footnotes:

PRODUCTION STATISTICS TOTALS

Particulars (a)	Total (b)	Total (b)
Name of Plant		1
Unit Identification		2
Type of Generation		3
kWh Net Generation (000)	0	4
Is Generation Metered or Estimated?		5
Is Exciter & Station Use Metered or Estimated?		6
60-Minute Maximum Demand--kW (est. if not meas.)	0	7
Date and Hour of Such Maximum Demand		8
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><u>0</u></u>

1

Turbine-Generators

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

INTERNAL COMBUSTION GENERATION PLANTS

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

Prime Movers

Name of Plant (a)	Unit No. (b)	Year Installed (c)	Type (Recip. or Turbine) (d)	Manufacturer (e)	RPM (f)	Rated HP Each Unit (g)	1
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	0	

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)	(d)		(e)
Name of Substation	#1 North	#2 Central	#3 South		1
Voltage--High Side	69,000	69,000	69,000		2
Voltage--Low Side	4,160	4,160	12,470		3
Num. Main Transformers in Operation	1	1	1		4
Total Capacity of Transformers in kVA	5,000	7,500	10,000		5
Number of Spare Transformers on Hand	0	0	0		6
15-Minute Maximum Demand in kW		0	0		7
Dt and Hr of Such Maximum Demand					8
Kwh Output					9
Footnotes					10

SUBSTATION EQUIPMENT (continued)

Particulars (g)	Utility Designation				(l)
	(h)	(i)	(j)	(k)	
Name of Substation					11
Voltage--High Side					12
Voltage--Low Side					13
Num. of Main Transformers in Operation					14
Total Capacity of Transformers in kVA					15
Number of Spare Transformers on Hand					16
15-Minute Maximum Demand in kW					17
Dt and Hr of Such Maximum Demand					18
Kwh Output					19
Footnotes					20

SUBSTATION EQUIPMENT (continued)

Particulars (m)	Utility Designation				(r)
	(n)	(o)	(p)	(q)	
Name of Substation					21
Voltage--High Side					22
Voltage--Low Side					23
Num. of Main Transformers in Operation					24
Capacity of Transformers in kVA					25
Number of Spare Transformers on Hand					26
15-Minute Maximum Demand in kW					27
Dt and Hr of Such Maximum Demand					28
Kwh Output					29
Footnotes					30

ELECTRIC DISTRIBUTION METERS & LINE TRANSFORMERS

Particulars (a)	Number of Watt-Hour Meters (b)	Line Transformers		1
		Number (c)	Total Cap. (kVA) (d)	
Number first of year	1,925	658	19,582	1
Acquired during year	14	14	568	2
Total	1,939	672	20,150	3
Retired during year	24	0	225	4
Sales, transfers or adjustments increase (decrease)	1	(3)	0	5
Number end of year	1,916	669	19,925	6
Number end of year accounted for as follows:				7
In customers' use	1,793	560	17,507	8
In utility's use	11	13	295	9
Locked meters on customers' premises	0	0	0	10
In stock	112	96	2,123	11
Total end of year	1,916	669	19,925	12
				13

STREET LIGHTING EQUIPMENT

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

Particulars (a)	Watts (b)	Number Each Type (c)	kWh Used Annually (d)	
Street Lighting Non-Ornamental				
Sodium Vapor	100	339	183,600	1
Sodium Vapor	250	33	42,966	2
Total		372	226,566	
Ornamental				
Sodium Vapor	100	12	6,480	3
Sodium Vapor	250	49	68,996	4
Sodium Vapor	400	3	4,224	5
Total		64	79,700	
Other				
Incandescent	68	2	740	6
Total		2	740	