



3014 (02-05-09)

ANNUAL REPORT

OF

Name: CLINTONVILLE WATER & ELECTRIC UTILITY

Principal Office: 50 10TH STREET
CLINTONVILLE, WI 54929

For the Year Ended: DECEMBER 31, 2009

**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

I MANDY KRIESEL of
(Person responsible for accounts)

Clintonville Water & Electric Utility, certify that I
(Utility Name)

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

(Signature of person responsible for accounts) 03/31/2010
(Date)

PUBLIC FINANCE MANAGER
(Title)

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: CLINTONVILLE WATER & ELECTRIC UTILITY

Utility Address: 50 10TH STREET
CLINTONVILLE, WI 54929

When was utility organized? 7/1/1902

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MANDY KRIESEL

Title: PUBLIC FINANCE MANAGER

Office Address:

50 10TH STREET
CLINTONVILLE, WI 54929

Telephone: (715) 823 - 7600

Fax Number: (715) 823 - 1352

Email Address: MKRIESEL@CLINTONVILLEWI.ORG

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

Name: DAVID L. MACCOUX CPA

Title: SHAREHOLDER

Office Address: SCHENCK SC

2200 RIVERSIDE DRIVE
P.O. BOX 23819
GREEN BAY, WI 54305-3819

Telephone: (920) 455 - 4114

Fax Number: (920) 617 - 2511

Email Address: DAVE.MACCOUX@SCHENCKSC.COM

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

Name: MARK DOORNINK

Title: CHAIRPERSON OF THE UTILITY BOARD

Office Address:

50 10TH STREET
CLINTONVILLE, WI 54929

Telephone: (715) 823 - 7600

Fax Number: (715) 823 - 1352

Email Address: MDOORNINK@CLINTONVILLEWI.ORG

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

YES

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

Name: DAVID L. MACCOUX CPA

Title: SHAREHOLDER

Office Address: SCHENCK SC

2200 RIVERSIDE DRIVE
P.O. BOX 23819
GREEN BAY, WI 54305-3819

Telephone: (920) 455 - 4114

Fax Number: (920) 617 - 2511

Email Address: DAVE.MACCOUX@SCHENCKSC.COM

IDENTIFICATION AND OWNERSHIP

Date of most recent audit report: 6/22/2009

Period covered by most recent audit: 1/1/2008 - 12/31/2008

Names and titles of utility management including manager or superintendent:

Name: THOMAS GEITNER

Title: PUBLIC UTILITIES MANAGER

Office Address:

50 10TH STREET
CLINTONVILLE, WI 54929

Telephone: (715) 823 - 7685

Fax Number: (715) 823 - 7650

Email Address: TGEITNER@CLINTONVILLEWI.ORG

Name of utility commission/committee: UTILITY BOARD

Names of members of utility commission/committee:

- HON RICHARD BEGGS, MAYOR
- MR MARK DOORNINK, CHAIRPERSON
- MS ELLA LEWIS, BOARD MEMBER
- MR DON SAWALL, BOARD MEMBER
- MR JAMES SUPANICH, BOARD MEMBER

Is sewer service rendered by the utility? NO

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

Date of Ordinance: [REDACTED]

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

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

Firm Name: NONE

Contact Person:

Title:

Telephone:

Fax Number:

Email Address:

Contract/Agreement beginning-ending dates:

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

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	9,755,229	8,853,948	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	8,179,387	7,928,745	2
Depreciation Expense (403)	485,786	403,431	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	353,472	261,552	5
Total Operating Expenses	9,018,645	8,593,728	
Net Operating Income	736,584	260,220	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	736,584	260,220	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	54	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	5,825	14,456	10
Miscellaneous Nonoperating Income (421)	159,061	901,885	11
Total Other Income	164,940	916,341	
Total Income	901,524	1,176,561	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(13,079)	(13,079)	12
Other Income Deductions (426)	25,803	22,919	13
Total Miscellaneous Income Deductions	12,724	9,840	
Income Before Interest Charges	888,800	1,166,721	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	126,736	96,761	14
Amortization of Debt Discount and Expense (428)	2,870	2,207	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	11	0	18
Interest Charged to Construction--Cr. (432)	0	11,663	19
Total Interest Charges	129,617	87,305	
Net Income	759,183	1,079,416	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	6,784,477	5,706,930	20
Balance Transferred from Income (433)	759,183	1,079,416	21
Miscellaneous Credits to Surplus (434)	1,387	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	1,869	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	7,545,047	6,784,477	

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	9,755,229	0	9,755,229	1
Total (Acct. 400):	9,755,229	0	9,755,229	
Operation and Maintenance Expense (401-402):				
Derived	8,179,387	0	8,179,387	2
Total (Acct. 401-402):	8,179,387	0	8,179,387	
Depreciation Expense (403):				
Derived	485,786	0	485,786	3
Total (Acct. 403):	485,786	0	485,786	
Amortization Expense (404-407):				
Derived	0	0	0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	353,472	0	353,472	5
Total (Acct. 408):	353,472	0	353,472	
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:	736,584	0	736,584	
OTHER INCOME				
Income from Merchandising, Jobbing and Contract Work (415-416):				
Derived	54	0	54	8
Total (Acct. 415-416):	54	0	54	
Income from Nonutility Operations (417):				
NONE			0	9
Total (Acct. 417):	0	0	0	
Nonoperating Rental Income (418):				
NONE			0	10
Total (Acct. 418):	0	0	0	
Interest and Dividend Income (419):				
INTEREST ON CASH AND INVESTMENTS	5,825		5,825	11
Total (Acct. 419):	5,825	0	5,825	
Miscellaneous Nonoperating Income (421):				
Contributed Plant - Water		0	0	12
Contributed Plant - Electric		1,890	1,890	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):				
INVESTMENT EARNINGS - BADGER POWER MARKETING	157,171		157,171	14
Total (Acct. 421):	157,171	1,890	159,061	
TOTAL OTHER INCOME:	163,050	1,890	164,940	
MISCELLANEOUS INCOME DEDUCTIONS				
Miscellaneous Amortization (425):				
Regulatory Liability (253) Amortization	(13,079)	0	(13,079)	15
NONE			0	16
Total (Acct. 425):	(13,079)	0	(13,079)	
Other Income Deductions (426):				
Depreciation Expense on Contributed Plant - Water	0	14,807	14,807	17
Depreciation Expense on Contributed Plant - Electric	0	10,996	10,996	18
NONE			0	19
Total (Acct. 426):	0	25,803	25,803	
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(13,079)	25,803	12,724	
INTEREST CHARGES				
Interest on Long-Term Debt (427):				
Derived	126,736	0	126,736	20
Total (Acct. 427):	126,736	0	126,736	
Amortization of Debt Discount and Expense (428):				
AMORTIZATION OF DEBT ISSUANCE COSTS	2,870		2,870	21
Total (Acct. 428):	2,870	0	2,870	
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	11	0	11	24
Total (Acct. 431):	11	0	11	
Interest Charged to Construction--Cr. (432):				
NONE			0	25
Total (Acct. 432):	0	0	0	
TOTAL INTEREST CHARGES:	129,617	0	129,617	
NET INCOME:	783,096	(23,913)	759,183	
EARNED SURPLUS				
Unappropriated Earned Surplus (Beginning of Year) (216):				
Derived	5,896,644	887,833	6,784,477	26
Total (Acct. 216):	5,896,644	887,833	6,784,477	

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	783,096	(23,913)	759,183	27
Total (Acct. 433):	783,096	(23,913)	759,183	
Miscellaneous Credits to Surplus (434):				
PRIOR YEAR AUDIT ENTRIES	1,387		1,387	* 28
Total (Acct. 434):	1,387	0	1,387	
Miscellaneous Debits to Surplus--Debit (435):				
NONE			0	29
Total (Acct. 435)--Debit:	0	0	0	
Appropriations of Surplus--Debit (436):				
Detail appropriations to (from) account 215			0	30
Total (Acct. 436)--Debit:	0	0	0	
Appropriations of Income to Municipal Funds--Debit (439):				
NONE			0	31
Total (Acct. 439)--Debit:	0	0	0	
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	6,681,127	863,920	7,545,047	

DETAILS OF INCOME STATEMENT ACCOUNTS

Details of Income Statement Accounts (Page F-02)

If amount of Miscellaneous Credits to Surplus (Acct 434) exceeds \$5,000, please explain fully.

An immaterial reduction of expenses totaling \$1,379 occurred between the time the 2008 PSC report was completed and the City closed their general ledger for 2009.

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)		54			54	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	54	0	0	54	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	1,169,988	8,585,241	0	0	9,755,229	1
Less: interdepartmental sales	0		0	0	0	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		93			93	5
Other Increases or (Decreases)						
to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	1,169,988	8,585,148	0	0	9,755,136	

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	164,898	0	164,898	1
Electric operating expenses	377,661	0	377,661	2
Gas operating expenses	0	0	0	3
Heating operating expenses	0	0	0	4
Sewer operating expenses	0	0	0	5
Merchandising and jobbing	0	0	0	6
Other nonutility expenses	0	0	0	7
Water utility plant accounts	1,338	0	1,338	8
Electric utility plant accounts	0	0	0	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	543,897	0	543,897	

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	4.0	1
Electric	7.0	2
Gas		3
Sewer		4

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101)	15,660,113	14,862,656	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	6,348,958	5,934,260	2
Net Utility Plant	9,311,155	8,928,396	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	2,613,064	2,455,893	5
Other Investments (124)	0	0	6
Sinking Funds (125)	240,491	240,491	7
Depreciation Fund (126)	0	0	8
Other Special Funds (128)	195,601	316,457	9
Total Other Property and Investments	3,049,156	3,012,841	
CURRENT AND ACCRUED ASSETS			
Cash (131)	1,050,830	460,416	10
Special Deposits (134)	0	0	11
Working Funds (135)			12
Temporary Cash Investments (136)			13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	993,611	840,127	15
Other Accounts Receivable (143)	167,709	98,678	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	33,444	239,661	18
Plant Materials and Operating Supplies (154)	274,470	280,058	19
Merchandise (155)	0	0	20
Other Materials and Supplies (156)	0	0	21
Stores Expense (163)	0	0	22
Prepayments (165)	0	0	23
Interest and Dividends Receivable (171)			24
Accrued Utility Revenues (173)			25
Miscellaneous Current and Accrued Assets (174)			26
Total Current and Accrued Assets	2,520,064	1,918,940	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	72,467	22,487	27
Extraordinary Property Losses (182)	0	0	28
Preliminary Survey and Investigation Charges (183)	0	0	29
Clearing Accounts (184)	0	0	30
Temporary Facilities (185)	0	0	31
Miscellaneous Deferred Debits (186)	0	0	32
Total Deferred Debits	72,467	22,487	
Total Assets and Other Debits	14,952,842	13,882,664	

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)	1,150,796	1,150,796	33
Appropriated Earned Surplus (215)			34
Unappropriated Earned Surplus (216)	7,545,047	6,784,477	35
Total Proprietary Capital	8,695,843	7,935,273	
LONG-TERM DEBT			
Bonds (221)	4,961,014	4,602,074	36
Advances from Municipality (223)	0	0	37
Other Long-Term Debt (224)	26,900	80,348	38
Total Long-Term Debt	4,987,914	4,682,422	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	39
Accounts Payable (232)	677,338	593,858	40
Payables to Municipality (233)	0	154,692	41
Customer Deposits (235)	160	160	42
Taxes Accrued (236)	314,681	219,484	43
Interest Accrued (237)	15,805	19,033	44
Tax Collections Payable (241)			45
Miscellaneous Current and Accrued Liabilities (242)	35,509	45,859	46
Total Current and Accrued Liabilities	1,043,493	1,033,086	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	47
Customer Advances for Construction (252)			48
Other Deferred Credits (253)	225,592	231,883	49
Total Deferred Credits	225,592	231,883	
OPERATING RESERVES			
Property Insurance Reserve (261)			50
Injuries and Damages Reserve (262)			51
Pensions and Benefits Reserve (263)			52
Miscellaneous Operating Reserves (265)			53
Total Operating Reserves	0	0	
Total Liabilities and Other Credits	14,952,842	13,882,664	

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	7,782,157	0	0	7,080,499	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)	7,568,277	0	0	6,887,319	2
Utility Plant in Service - Contributed Plant (101.2)	913,696	0	0	290,821	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)	0				8
Total Utility Plant	8,481,973	0	0	7,178,140	
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)	1,366,921	0	0	4,628,839	9
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	196,531	0	0	156,667	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	1,563,452	0	0	4,785,506	
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	6,918,521	0	0	2,392,634	

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

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

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

Particulars (a)	Water (b)	Electric (c)	(d)	(e)	Total (f)	
Balance first of year (111.1)	1,252,751	4,346,382			5,599,133	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	183,113	302,673			485,786	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	5,134				5,134	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	1,400				1,400	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	189,647	302,673	0	0	492,320	16
Debits during year						17
Book cost of plant retired	63,258	18,093			81,351	18
Cost of removal	12,219				12,219	19
Other debits (specify):						20
None		2,123			2,123	21
					0	22
					0	23
					0	24
Total debits	75,477	20,216	0	0	95,693	25
Balance end of year (111.1)	1,366,921	4,628,839	0	0	5,995,760	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)	189,456	145,671			335,127	1
Credits During Year						2
Accruals:						3
Charged Other Income Deductions (426)	14,807	10,996			25,803	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	14,807	10,996	0	0	25,803	16
Debits during year						17
Book cost of plant retired	7,732	0			7,732	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	7,732	0	0	0	7,732	25
Balance end of year (111.2)	196,531	156,667	0	0	353,198	26
Footnotes						27

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	0	1
Fuel stock expenses (152)					0	0	2
Plant mat. & oper. sup. (154)			229,316		229,316	234,904	3
Total Electric Utility					229,316	234,904	

Account	Total End of Year	Amount Prior Year	
Electric utility total	229,316	234,904	1
Water utility (154)	45,154	45,154	2
Sewer utility (154)		0	3
Heating utility (154)		0	4
Gas utility (154)		0	5
Merchandise (155)		0	6
Other materials & supplies (156)		0	7
Stores expense (163)		0	8
Total Materials and Supplies	274,470	280,058	

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)				
1998 ELECTRIC BONDS	1,093	428	0	1
1998 WATER BONDS	747	428	0	2
2009 ELECTRIC BONDS	530	428	42,953	3
2009 WATER BONDS	500	428	29,514	4
Total			72,467	
Unamortized premium on debt (251)				
NONE				5
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	1,150,796	1
Changes during year (explain):		
NONE		2
Balance end of year	<u><u>1,150,796</u></u>	

BONDS (ACCT. 221)

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
2008 CLEAR WATER FUND	04/23/2008	05/01/2027	1.42%	3,476,014	1
2009 WATER BONDS	10/28/2009	05/01/2019	3.62%	605,000	2
2009 ELECTRIC BONDS	10/28/2009	11/01/2019	3.53%	880,000	3
Total Bonds (Account 221):				4,961,014	

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)					
CAPITAL LEASE	02/25/2008	02/25/2011	3.99%	26,900	2
Total for Account 224				26,900	
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	219,484	1
Accruals:		
Charged water department expense	169,609	2
Charged electric department expense	183,863	3
Charged sewer department expense	2,440	4
Other (explain):		
NONE		5
Total Accruals and other credits	355,912	
Taxes paid during year:		
County, state and local taxes	219,484	6
Social Security taxes	31,549	7
PSC Remainder Assessment	7,790	8
Other (explain):		
Wisconsin Gross Receipts Tax	1,892	9
Total payments and other debits	260,715	
Balance end of year	314,681	

INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
2008 CLEAR WATER FUND LOAN	5,833	47,341	44,976	8,198	1
1998 WATER BONDS	5,486	28,966	34,452	0	2
2009 WATER BONDS	0	3,117	0	3,117	3
2009 ELECTRIC BONDS	0	4,490	0	4,490	4
1998 ELECTRIC BONDS	7,714	40,722	48,436	0	5
Subtotal	19,033	124,636	127,864	15,805	
Advances from Municipality (223)					
NONE	0			0	6
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
CAPITAL LEASE - AERIAL LIFT	0	2,100	2,100	0	7
Subtotal	0	2,100	2,100	0	
Notes Payable (231)					
CUSTOMER DEPOSITS	0	11	11	0	8
Subtotal	0	11	11	0	
Total	19,033	126,747	129,975	15,805	

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.

Interest accrued consists of 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):		
INVESTMENT IN BADGER POWER MARKETING	2,613,064	1
Total (Acct. 123):	2,613,064	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Sinking Funds (125):		
BOND SINKING FUNDS	240,491	3
Total (Acct. 125):	240,491	
Depreciation Fund (126):		
NONE		4
Total (Acct. 126):	0	
Other Special Funds (128):		
BOND RESERVE	195,601	5
Total (Acct. 128):	195,601	
Special Deposits (134):		
NONE		6
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE		7
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	128,356	8
Electric	865,255	9
Sewer (Regulated)		10
Other (specify):		
NONE		11
Total (Acct. 142):	993,611	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	71,951	12
Merchandising, jobbing and contract work		13
Other (specify):		
DUE FROM STATE	79,728	* 14
MISCELLANEOUS SERVICE AND POLE RENTAL BILLINGS	16,030	* 15
Total (Acct. 143):	167,709	
Receivables from Municipality (145):		
AMOUNT DUE CITY FROM TAX ROLL	33,444	* 16
Total (Acct. 145):	33,444	

DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

Particulars (a)	Balance End of Year (b)	
Prepayments (165):		
NONE		17
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		18
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
NONE		19
Total (Acct. 183):	0	
Clearing Accounts (184):		
NONE		20
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE		21
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
NONE		22
Total (Acct. 186):	0	
Payables to Municipality (233):		
NONE		23
Total (Acct. 233):	0	
Other Deferred Credits (253):		
Regulatory Liability	183,105	24
LOW INCOME AND ENERGY ASSISTANCE FUNDS	42,487	25
Total (Acct. 253):	225,592	

DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

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

Done.

RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service (101.1)	5,733,236	6,839,443	0	0	12,572,679	1
Materials and Supplies	45,154	232,110	0	0	277,264	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (111.1)	1,309,836	4,487,610	0	0	5,797,446	4
Customer Advances for Construction					0	5
Regulatory Liability	123,577	66,067	0	0	189,644	6
NONE					0	7
Average Net Rate Base	4,344,977	2,517,876	0	0	6,862,853	
Net Operating Income	274,317	462,267	0	0	736,584	8
Net Operating Income as a percent of						
Average Net Rate Base	6.31%	18.36%	N/A	N/A	10.73%	

**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	127,838	68,346	0	0	196,184	1
Add credits during year:						
NONE					0	2
Deduct charges:						
Miscellaneous Amortization (425)	8,522	4,557	0	0	13,079	3
Other (specify):						
NONE					0	4
Balance End of Year	119,316	63,789	0	0	183,105	

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.

Step 2 of the Water utility rates were implemented in February, 2009.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	1,097,383	701,883	1
Total Sales of Water	1,097,383	701,883	
Other Operating Revenues			
Forfeited Discounts (470)	4,241	2,547	2
Rents from Water Property (472)	59,317	37,786	3
Interdepartmental Rents (473)	0	0	4
Other Water Revenues (474)	9,047	8,531	5
Total Other Operating Revenues	72,605	48,864	
Total Operating Revenues	1,169,988	750,747	
Operation and Maintenance Expenses			
Source of Supply Expenses (600-605)	27,359	973	6
Pumping Expenses (620-625)	87,998	69,214	7
Water Treatment Expenses (630-635)	41,900	9,817	8
Transmission and Distribution Expenses (640-655)	148,738	94,414	9
Customer Accounts Expenses (901-906)	46,263	42,098	10
Sales Expenses (910)	0	0	11
Administrative and General Expenses (920-935)	190,691	184,065	12
Total Operation and Maintenance Expenses	542,949	400,581	
Other Operating Expenses			
Depreciation Expense (403)	183,113	111,335	13
Amortization Expense (404-407)		0	14
Taxes (408)	169,609	101,277	15
Total Other Operating Expenses	352,722	212,612	
Total Operating Expenses	895,671	613,193	
NET OPERATING INCOME	274,317	137,554	

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)	1,869	72,988	483,588	5
Commercial (461.2)	230	31,236	156,989	6
Industrial (461.3)	18	11,352	46,051	7
Public Authority (461.4)	28	11,507	43,728	8
Total Metered Sales to General Customers (461)	2,145	127,083	730,356	
Private Fire Protection Service (462)	24		22,058	9
Public Fire Protection Service (463)	2,328		344,969	10
Other Water Sales (465)				11
Sales for Resale (466)		0	0	12
Interdepartmental Sales (467)				13
Total Sales of Water	4,497	127,083	1,097,383	

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)	344,969	3
NONE		4
Total Public Fire Protection Service (463)	344,969	
Forfeited Discounts (470):		
NONE		5
Customer late payment charges	4,241	6
Other (specify):		
Total Forfeited Discounts (470)	4,241	
Rents from Water Property (472):		
TOWER RENT	59,317	7
Total Rents from Water Property (472)	59,317	
Interdepartmental Rents (473):		
NONE		8
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
MISCELLANEOUS	1,591	9
MISCELLANEOUS SERVICE REVENUES	1,360	10
Return on net investment in meters charged to sewer department	6,096	11
Other (specify):		
Total Other Water Revenues (474)	9,047	

OTHER OPERATING REVENUES (WATER)

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

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

Done

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
SOURCE OF SUPPLY EXPENSES			
Operation Labor (600)		0	1
Purchased Water (601)		0	2
Operation Supplies and Expenses (602)	433	796	3
Maintenance of Water Source Plant (605)	26,926	177	* 4
Total Source of Supply Expenses	27,359	973	
PUMPING EXPENSES			
Operation Labor (620)	41,806	26,187	* 5
Fuel for Power Production (621)		0	6
Fuel or Power Purchased for Pumping (622)	20,024	32,287	* 7
Operation Supplies and Expenses (623)	8,469	4,163	8
Maintenance of Pumping Plant (625)	17,699	6,577	* 9
Total Pumping Expenses	87,998	69,214	
WATER TREATMENT EXPENSES			
Operation Labor (630)		256	10
Chemicals (631)	28,816	9,561	* 11
Operation Supplies and Expenses (632)	8,486	0	* 12
Maintenance of Water Treatment Plant (635)	4,598	0	13
Total Water Treatment Expenses	41,900	9,817	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Labor (640)	1,338	2,111	14
Operation Supplies and Expenses (641)	798	1,716	15
Maintenance of Distribution Reservoirs and Standpipes (650)	58,820	1,073	* 16
Maintenance of Mains (651)	18,843	22,784	17
Maintenance of Services (652)	58,479	45,093	* 18
Maintenance of Meters (653)	5,052	4,223	19
Maintenance of Hydrants (654)	5,408	17,414	* 20
Maintenance of Other Plant (655)		0	21
Total Transmission and Distribution Expenses	148,738	94,414	
CUSTOMER ACCOUNTS EXPENSES			
Meter Reading Labor (901)	6,261	9,184	22
Accounting and Collecting Labor (902)	31,667	27,100	23
Supplies and Expenses (903)	8,335	5,787	24
Uncollectible Accounts (904)		27	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)		0	26
Total Customer Accounts Expenses	46,263	42,098	
SALES EXPENSES			
Sales Expenses (910)		0	27
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	41,041	46,257	28
Office Supplies and Expenses (921)	11,800	8,910	29
Administrative Expenses Transferred--Credit (922)		0	30
Outside Services Employed (923)	22,155	25,607	31
Property Insurance (924)	5,344	1,850	32
Injuries and Damages (925)	861	42,182	* 33
Employee Pensions and Benefits (926)	67,526	20,195	* 34
Regulatory Commission Expenses (928)		4,609	35
Miscellaneous General Expenses (930)	34,973	19,756	* 36
Transportation Expenses (933)	5,357	9,658	37
Maintenance of General Plant (935)	1,634	5,041	38
Total Administrative and General Expenses	190,691	184,065	
Total Operation and Maintenance Expenses	542,949	400,581	

WATER OPERATION & MAINTENANCE EXPENSES

Water Operation & Maintenance Expenses (Page W-05)

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

All line items: In 2009, the Utility integrated their accounting records with the City, resulting in increased object accounts within their PSC base accounts. In addition, the employee in charge of operating the utility changed and coding of invoices from prior year changed in some areas, as discussed below. In addition, as explained below, overall expenses increased in 2009 as the booster station and water treatment facility went on-line in 2009.

Maintenance of Water Source Plant (605) - Maintenance costs incurred in 2009 which were not capitalized with the project.

Operation Labor (620) - Increased labor costs during 2009 due to the operation of the booster station and treatment systems.

Power or Fuel Purchased for Pumping (622) - Additional expense objects resulted in electrical costs being posted to different accounts.

Chemical (631; Operation Supplies (632) and Maintenance of Water Treatment (635) - New treatment system operational in 2009.

Maintenance of Distribution Reservoirs and Standpipes (650) - Painting of water tower was incurred in 2009.

Maintenance of Services (652) - Additional service breaks and contractor expenses.

Injuries and Damages (925) and Employee Pensions and Benefits (926) - New financial system records all fringe benefits in one object which was included in 926 in 2009.

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		162,488	89,792	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		2,440	2,137	2
Net property tax equivalent		160,048	87,655	
Social Security		8,900	13,015	3
PSC Remainder Assessment		661	607	4
Other (specify): NONE			0	5
Total tax expense		169,609	101,277	

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			Waupaca				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.179781				3
County tax rate	mills		5.917486				4
Local tax rate	mills		10.248634				5
School tax rate	mills		9.875559				6
Voc. school tax rate	mills		1.817851				7
Other tax rate - Local	mills		0.241712				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		28.281023				10
Less: state credit	mills		1.646084				11
Net tax rate	mills		26.634939				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		10.248634				14
Combined School Tax Rate	mills		11.693410				15
Other Tax Rate - Local	mills		0.241712				16
Total Local & School Tax	mills		22.183756				17
Total Tax Rate	mills		28.281023				18
Ratio of Local and School Tax to Total	dec.		0.784404				19
Total tax net of state credit	mills		26.634939				20
Net Local and School Tax Rate	mills		20.892561				21
Utility Plant, Jan. 1	\$	7,782,157	7,782,157				22
Materials & Supplies	\$	45,154	45,154				23
Subtotal	\$	7,827,311	7,827,311				24
Less: Plant Outside Limits	\$	57,195	57,195				25
Taxable Assets	\$	7,770,116	7,770,116				26
Assessment Ratio	dec.		1.000924				27
Assessed Value	\$	7,777,296	7,777,296				28
Net Local & School Rate	mills		20.892561				29
Tax Equiv. Computed for Current Year	\$	162,488	162,488				30
Tax Equivalent per 1994 PSC Report	\$	73,151					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	162,488					34
Footnotes			*				35

PROPERTY TAX EQUIVALENT (WATER)

Property Tax Equivalent (Water) (Page W-07)

If Other Tax Rate - Local and/or Other Tax Rate - Non-Local are greater than zero, please explain.

Other Taxes - Local represents taxes for Pigeon Lake District.

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT						
Organization (301)	0				0	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
Total Intangible Plant	0	0	0	0	0	
SOURCE OF SUPPLY PLANT						
Land and Land Rights (310)	68,221	316			68,537	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)	190,071				190,071	8
Supply Mains (316)	0	269,010			269,010	9
Other Water Source Plant (317)	0				0	10
Total Source of Supply Plant	258,292	269,326	0	0	527,618	
PUMPING PLANT						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	162,145	982,817	16,200		1,128,762	* 12
Other Power Production Equipment (323)	0	61,443			61,443	* 13
Electric Pumping Equipment (325)	176,203	381,397	14,700		542,900	* 14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	15,379	25,034			40,413	16
Total Pumping Plant	353,727	1,450,691	30,900	0	1,773,518	
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)	15,746	676,340			692,086	* 19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
Total Water Treatment Plant	15,746	676,340	0	0	692,086	
TRANSMISSION AND DISTRIBUTION PLANT						
Land and Land Rights (340)	6,890				6,890	22
Structures and Improvements (341)	32,469				32,469	23
Distribution Reservoirs and Standpipes (342)	579,906	720,903			1,300,809	* 24
Transmission and Distribution Mains (343)	1,400,495	370,859	15,125		1,756,229	25
Services (345)	313,191	36,770	3,193		346,768	26
Meters (346)	231,453	20,076	13,300		238,229	27
Hydrants (348)	247,986	40,851	740		288,097	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)	21,184				21,184	29
Total Transmission and Distribution Plant	2,833,574	1,189,459	32,358	0	3,990,675	
GENERAL PLANT						
Land and Land Rights (389)	2,315				2,315	30
Structures and Improvements (390)	147,764				147,764	31
Office Furniture and Equipment (391)	47,397				47,397	32
Computer Equipment (391.1)	59,703				59,703	33
Transportation Equipment (392)	44,645	4,102			48,747	* 34
Stores Equipment (393)	0				0	35
Tools, Shop and Garage Equipment (394)	33,702				33,702	36
Laboratory Equipment (395)	0				0	37
Power Operated Equipment (396)	79,179				79,179	38
Communication Equipment (397)	22,151				22,151	39
SCADA Equipment (397.1)	0	143,422			143,422	40
Miscellaneous Equipment (398)	0				0	41
Total General Plant	436,856	147,524	0	0	584,380	
Total utility plant in service directly assignable	3,898,195	3,733,340	63,258	0	7,568,277	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	3,898,195	3,733,340	63,258	0	7,568,277	

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 Additions for Accounts OTHER than 316, 343, 345, 346 and 348 exceed \$50,000, please explain. If applicable, provide construction authorization.

The following additions part of construction docket: 1200-CW-102

Accounts 321 - Construction of booster station and renovations to other pump houses.

Account 323 - Standby generator installed as part of project.

Account 325 - Pumping equipment enhancements

Account 332 - Arsenic treatment system and chemical feed systems installed as part of the project.

Account 342 - Reservoir installed (see W-18)

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	200,040			200,040	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	200,040	0	0	200,040	
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)	550,126		6,265		543,861	25
Services (345)	106,844		1,207		105,637	26
Meters (346)	0				0	27
Hydrants (348)	64,418		260		64,158	28

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						
Other Transmission and Distribution Plant (349)	0				0	29
Total Transmission and Distribution Plant	721,388	0	7,732	0	713,656	
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	721,388	200,040	7,732	0	913,696	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	721,388	200,040	7,732	0	913,696	

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

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

If Additions for Accounts OTHER than 316, 343, 345, 346 and 348 exceed \$50,000, please explain.

As part of the reservoir project began in 2008 and completed in 2009, the Utility received a CDBG grant (revenue in 2008) to finance portions of the cost. The project was classified from CWIP in 2009 and the portion related to CDBG funding was capitalized to account 321.

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			13,603	13,603	1
February			12,967	12,967	2
March			13,699	13,699	3
April			13,201	13,201	4
May			12,166	12,166	5
June			15,689	15,689	6
July			16,216	16,216	7
August			14,964	14,964	8
September			13,230	13,230	9
October			10,829	10,829	10
November			10,761	10,761	11
December			10,907	10,907	12
Total annual pumpage	0	0	158,232	158,232	

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):	158,232	1
Less: Gallons (000's) used in the treatment process:		2
Subtotal: Gallons (000's) entering distribution system:	158,232	3
Less: Gallons (000's) sold:	127,083	4
Gallons (000's) entering distribution system but not sold:	31,149	5
Estimated Water Usage:		6
Gallons (000's) used to flush mains:	23,460	7
Gallons (000's) used for fire protection:	1,000	8
Gallons (000's) used to prevent freezing of distribution system:	2,971	9
Gallons (000's) used for other system uses:	400	10
Subtotal Estimated Usage:	27,831	11
Estimated Water Losses:		12
Gallons (000's) lost due to main leaks or breaks:	600	13
Gallons (000's) lost due to service leaks or breaks:	300	14
Gallons (000's) lost due to hydrant leaks, tank overflows and pressure reducing valves:	100	15
Gallons (000's) for unauthorized usage such as vandalism and theft:		16
Gallons (000's) not accounted for:	2,318	17
Subtotal of Estimated Losses:	3,318	18
Percentage of water entering distribution system sold:	80%	19
Percentage of unaccounted for water:	1%	20
If more than 25%, indicate causes:		21

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

OTHER STATISTICS

Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)	993	22
Date of maximum: 06/23/2009		23
Cause of maximum: New reservoir draining for repairs		24
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)	145	25
Date of minimum: 10/17/2009		26
Total KWH used by the utility (include pumping, treatment facilities and other utility operations):	339,442	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:	3	32
Number of service breaks repaired this year:	2	33
Population served (estimate the number of individuals served):		34
Inside municipality?	4,725	35
Outside municipality?	30	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)	
128 PERSHING STREET	Well 7	63	16	64,868	Yes	1
225 PINE STREET	Well 6	184	12	171,282	Yes	2
55 WAUPACA STREET	Well 4	48	26	29,500	Yes	3
70 W 1ST STREET	Well 1	86	12	31,232	Yes	4
75 W 1ST STREET	Well 2	134	12	89,197	Yes	5
95 WEST 1ST STREET	Well 3	142	12	49,969	Yes	6

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	WELL 1	WELL 2	WELL 3	1
Location	70 W 1ST STREET	75 W 1ST STREET	95 WEST 1ST STREET	2
Purpose	P	P	P	3
Destination	R T D	R T	R T D	4
Pump Manufacturer	GOULDS TCLC	GOULDS 1KLC	GOULDS 7CLC	5
Year Installed	2009	2009	2009	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	250	1,200	500	8
Pump Motor or Standby Engine Mfr	U S MOTOR	U S MOTOR	U S MOTOR	9
Year Installed	1997	1997	1925	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	8	25	15	12
Footnotes				13
				14

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	WELL 4	WELL 6	WELL 7	15
Location	55 WAUPACA STREET	225 PINE STREET	128 PERSHING STREET	16
Purpose	P	P	P	17
Destination	D	D	D	18
Pump Manufacturer	SIMMONS SL95	SIMMONS SL9 SEMI OPEN	FAIRBANKS MORSE	19
Year Installed	1997	1997	1997	20
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	21
Actual Capacity (gpm)	400	450	265	22
Pump Motor or Standby Engine Mfr	U S MOTOR	U S MOTOR	U S MOTOR	23
Year Installed	2004	2005	2009	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	30	40	30	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	CTY HYW I TOWER	HARRIET STREET TOWER	RESERVOIR	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	R	3
Year constructed	1997	1937	2008	4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	CONCRETE	5
Elevation difference in feet (See Headnote 3.)	157	110	30	6
Total capacity in gallons (actual)	400,000	250,000	400,000	7
				8
WATER TREATMENT PLANT				9
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID	LIQUID	10
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	BOOSTER STATION	11
Filters, type (gravity, pressure, other, none)	NONE	NONE	GRAVITY	12
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0000	0.0000	11.5000	13
Is a corrosion control chemical used (yes, no)?	Y	Y	Y	14
Is water fluoridated (yes, no)?	N	N	N	15
Footnotes				16

WATER MAINS

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

Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	Number of Feet			Adjustments Increase or (Decrease) (g)	End of Year (h)	
			First of Year (d)	Added During Year (e)	Retired During Year (f)			
M	D	3.000	122				122	1
M	D	4.000	7,656				7,656	2
P	D	4.000	358				358	3
M	D	6.000	101,641		2,139		99,502	* 4
P	D	6.000	5,038	93			5,131	5
M	D	8.000	19,269				19,269	6
M	S	8.000	0	327			327	7
P	D	8.000	9,829	3,955			13,784	8
M	D	10.000	12,494				12,494	9
P	D	10.000	8,067				8,067	10
M	D	12.000	1,991				1,991	11
M	S	12.000	0	274			274	12
P	D	12.000	1,874	594			2,468	13
A	T	14.000	13,487				13,487	14
M	T	14.000	11,375				11,375	15
P	D	14.000	2,519				2,519	16
M	S	16.000	0	223			223	17
P	D	16.000	1,300	1,423			2,723	18
Total Within Municipality			197,020	6,889	2,139	0	201,770	
Total Utility			197,020	6,889	2,139	0	201,770	

WATER MAINS

Water Mains (Page W-19)

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

As part of the 2009 street program, the Utilities replaced 2,139' of watermain. The cost of this project was financed by the Utility.

The remaining main additions were related to the booster pump station and system improvements as part of the treatment project and were financed by the Utilities through issuance of debt.

WATER SERVICES

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

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
L	0.625	545		42		503		* 1
M	0.750	1,306				1,306	234	2
P	0.750	34	3			37	34	3
L	1.000	1				1		4
M	1.000	126				126	45	5
P	1.000	133	46			179	22	6
M	1.250	18				18		7
L	1.250	2				2		8
M	1.500	16				16	1	9
P	1.500	47	2			49	2	10
P	2.000	30	2			32	24	11
M	2.000	49		2		47	1	* 12
M	3.000	2				2		13
M	4.000	32				32	1	14
M	6.000	8				8		15
P	8.000	2				2		16
Total Utility		2,351	53	44	0	2,360	364	

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.

As part of the 2009 street program, the Utilities replaced 44 services. The cost of this project was financed by the Utility.

The remaining service additions were related to the booster pump station and system improvements as part of the treatment project and were financed by the Utilities through issuance of debt.

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	2,022	174	182		2,014	252	1
0.750	51	4	3		52	0	2
1.000	68	3	4		67	10	3
1.250	0				0	0	4
1.500	42				42	5	5
2.000	17	1	1		17	0	6
3.000	14				14	8	7
4.000	3				3	3	8
6.000	6				6	5	9
Total:	2,223	182	190	0	2,215	283	

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	1,703	153	8	4	1	145	2,014	1
0.750	18	17	2	2	0	13	52	2
1.000	0	38	7	7	1	14	67	3
1.250	0	0	0	0	0	0	0	4
1.500	0	28	4	5	1	4	42	5
2.000	0	8	3	2	0	4	17	6
3.000	0	9	1	2	0	2	14	7
4.000	0	0	1	2	0	0	3	8
6.000	0	0	0	0	6	0	6	9
Total:	1,721	253	26	24	9	182	2,215	

METERS

Meters (Page W-21)

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	278	8	2	0	284	* 2
Total Fire Hydrants	278	8	2	0	284	
Flushing Hydrants						
	17	4			21	3
Total Flushing Hydrants	17	4	0	0	21	

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:	284
Number of distribution system valves end of year:	859
Number of distribution valves operated during year:	400

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

Hydrants and Distribution System Valves (Page W-22)

Explain all reported Adjustments.

Adjust to actual.

ELECTRIC OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Electricity			
Sales of Electricity (440-448)	8,539,493	8,045,183	1
Total Sales of Electricity	8,539,493	8,045,183	
Other Operating Revenues			
Forfeited Discounts (450)	13,015	14,149	2
Miscellaneous Service Revenues (451)	0	0	3
Sales of Water and Water Power (453)	0	0	4
Rent from Electric Property (454)	11,740	24,860	5
Interdepartmental Rents (455)	0	0	6
Other Electric Revenues (456)	20,993	19,009	7
Amortization of Construction Grants (457)	0	0	8
Total Other Operating Revenues	45,748	58,018	
Total Operating Revenues	8,585,241	8,103,201	
Operation and Maintenance Expenses			
Power Production Expenses (500-546)	6,962,849	6,936,620	9
Transmission Expenses (550-553)	0	0	10
Distribution Expenses (560-576)	276,990	246,851	11
Customer Accounts Expenses (901-904)	71,570	58,589	12
Customer Service and Information Expenses (906)	0	0	13
Sales Expenses (910)	0	0	14
Administrative and General Expenses (920-935)	325,029	286,104	15
Total Operation and Maintenance Expenses	7,636,438	7,528,164	
Other Expenses			
Depreciation Expense (403)	302,673	292,096	16
Amortization Expense (404-407)		0	17
Taxes (408)	183,863	160,275	18
Total Other Expenses	486,536	452,371	
Total Operating Expenses	8,122,974	7,980,535	
NET OPERATING INCOME	462,267	122,666	

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	13,015	1
Other (specify):		
NONE		2
Total Forfeited Discounts (450)	13,015	
Miscellaneous Service Revenues (451):		
NONE		3
Total Miscellaneous Service Revenues (451)	0	
Sales of Water and Water Power (453):		
NONE		4
Total Sales of Water and Water Power (453)	0	
Rent from Electric Property (454):		
POLE RENTAL	11,740	5
Total Rent from Electric Property (454)	11,740	
Interdepartmental Rents (455):		
NONE		6
Total Interdepartmental Rents (455)	0	
Other Electric Revenues (456):		
TRENCHING, RECONNECTION FEES AND OTHER REVENUES	20,993	7
Total Other Electric Revenues (456)	20,993	
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	0	1
Fuel (501)	0	0	2
Operation Supplies and Expenses (502)	0	0	3
Steam from Other Sources (503)	0	0	4
Steam Transferred -- Credit (504)	0	0	5
Maintenance of Steam Production Plant (506)	0	0	6
Total Steam Power Generation Expenses	0	0	
HYDRAULIC POWER GENERATION EXPENSES			
Operation Supervision and Labor (530)	0	0	7
Water for Power (531)	0	0	8
Operation Supplies and Expenses (532)	0	0	9
Maintenance of Hydraulic Production Plant (535)	0	0	10
Total Hydraulic Power Generation Expenses	0	0	
OTHER POWER GENERATION EXPENSES			
Operation Supervision and Labor (538)	0	0	11
Fuel (539)	0	0	12
Operation Supplies and Expenses (540)	0	0	13
Maintenance of Other Power Production Plant (543)	0	0	14
Total Other Power Generation Expenses	0	0	
OTHER POWER SUPPLY EXPENSES			
Purchased Power (545)	6,962,849	6,936,620	15
Other Expenses (546)	0	0	16
Total Other Power Supply Expenses	6,962,849	6,936,620	
Total Power Production Expenses	6,962,849	6,936,620	
TRANSMISSION EXPENSES			
Operation Supervision and Labor (550)	0	0	17
Operation Supplies and Expenses (551)	0	0	18
Maintenance of Transmission Plant (553)	0	0	19
Total Transmission Expenses	0	0	
DISTRIBUTION EXPENSES			
Operation Supervision Expenses (560)	0	0	20
Line and Station Labor (561)	6,524	15,740	* 21
Line and Station Supplies and Expenses (562)	0	8,017	* 22
Street Lighting and Signal System Expenses (565)	14,798	15,924	23
Meter Expenses (566)	16,231	15,205	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)	2,455	3,529	25
Miscellaneous Distribution Expenses (569)	19,275	9,489	* 26
Maintenance of Structures and Equipment (571)	4,106	13,221	* 27
Maintenance of Lines (572)	190,574	140,146	* 28
Maintenance of Line Transformers (573)	3,872	16,180	* 29
Maintenance of Street Lighting and Signal Systems (574)	3,647	6	30
Maintenance of Meters (575)	15,480	9,394	* 31
Maintenance of Miscellaneous Distribution Plant (576)	28	0	32
Total Distribution Expenses	276,990	246,851	
CUSTOMER ACCOUNTS EXPENSES			
Meter Reading Labor (901)	13,597	15,747	33
Accounting and Collecting Labor (902)	46,164	33,414	* 34
Supplies and Expenses (903)	11,716	9,426	35
Uncollectible Accounts (904)	93	2	36
Customer Service and Information Expenses (906)		0	37
Total Customer Accounts Expenses	71,570	58,589	
SALES EXPENSES			
Sales Expenses (910)		0	38
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	65,891	42,901	* 39
Office Supplies and Expenses (921)	20,553	14,684	* 40
Administrative Expenses Transferred -- Credit (922)		0	41
Outside Services Employed (923)	28,274	56,552	* 42
Property Insurance (924)	7,377	2,774	43
Injuries and Damages (925)	1,307	67,842	* 44
Employee Pensions and Benefits (926)	120,118	35,938	* 45
Regulatory Commission Expenses (928)		0	46
Miscellaneous General Expenses (930)	59,412	39,465	* 47
Transportation Expenses (933)	14,986	13,562	48
Maintenance of General Plant (935)	7,111	12,386	* 49
Total Administrative and General Expenses	325,029	286,104	
Total Operation and Maintenance Expenses	7,636,438	7,528,164	

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.

All line items: In 2009, the Utility integrated their accounting records with the City, resulting in increased object accounts within their PSC base accounts. In addition, the employee in charge of operating the utility changed and coding of invoices from prior year changed in some areas.

Maintenance of Lines (572) - Additional payroll allocations to this account.

Injuries and Damages (925) and Employee Pensions and Benefits (926) - New financial system records all fringe benefits in one object which was included in 926 in 2009.

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		152,193	129,692	1
Social Security		22,649	21,521	2
Wisconsin Gross Receipts Tax		1,892	1,988	3
PSC Remainder Assessment		7,129	7,074	4
Other (specify):				
NONE			0	5
Total tax expense		183,863	160,275	

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			Waupaca				1
SUMMARY OF TAX RATES							
State tax rate	mills		0.179781				2
County tax rate	mills		5.917486				3
Local tax rate	mills		10.248634				4
School tax rate	mills		9.875559				5
Voc. school tax rate	mills		1.817851				6
Other tax rate - Local	mills		0.241712				7
Other tax rate - Non-Local	mills		0.000000				8
Total tax rate	mills		28.281023				9
Less: state credit	mills		1.646084				10
Net tax rate	mills		26.634939				11
PROPERTY TAX EQUIVALENT CALCULATION							
Local Tax Rate	mills		10.248634				12
Combined School Tax Rate	mills		11.693410				13
Other Tax Rate - Local	mills		0.241712				14
Total Local & School Tax	mills		22.183756				15
Total Tax Rate	mills		28.281023				16
Ratio of Local and School Tax to Total	dec.		0.784404				17
Total tax net of state credit	mills		26.634939				18
Net Local and School Tax Rate	mills		20.892561				19
Utility Plant, Jan. 1	\$	7,080,499	7,080,499				20
Materials & Supplies	\$	234,904	234,904				21
Subtotal	\$	7,315,403	7,315,403				22
Less: Plant Outside Limits	\$	37,560	37,560				23
Taxable Assets	\$	7,277,843	7,277,843				24
Assessment Ratio	dec.		1.000924				25
Assessed Value	\$	7,284,568	7,284,568				26
Net Local & School Rate	mills		20.892561				27
Tax Equiv. Computed for Current Year	\$	152,193	152,193				28
Tax Equivalent per 1994 PSC Report	\$	87,272					29
Any lower tax equivalent as authorized by municipality (see note 5)	\$						30
Tax equiv. for current year (see note 5)	\$	152,193					31
Footnotes			*				32

PROPERTY TAX EQUIVALENT (ELECTRIC)

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

If Other Tax Rate - Local and/or Other Tax Rate - Non-Local are greater than zero, please explain.

Other Taxes - Local represents taxes for Pigeon Lake District.

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

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

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

ELECTRIC UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION PLANT						
Poles and Fixtures (355)	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)	1,706	2,845			4,551	34
Structures and Improvements (361)	0				0	35
Station Equipment (362)	2,286,463				2,286,463	36
Storage Battery Equipment (363)	0				0	37
Poles, Towers and Fixtures (364)	939,175	12,013	339		950,849	38
Overhead Conductors and Devices (365)	731,843	37,077	2,523		766,397	39
Underground Conduit (366)	0				0	40
Underground Conductors and Devices (367)	378,254	23,506	2,331		399,429	41
Line Transformers (368)	780,216	28,651			808,867	42
Services (369)	283,996	472			284,468	43
Meters (370)	197,905	28,672	12,900		213,677	44
Installations on Customers' Premises (371)	0				0	45
Leased Property on Customers' Premises (372)	0				0	46
Street Lighting and Signal Systems (373)	168,633	635			169,268	47
Total Distribution Plant	5,768,191	133,871	18,093	0	5,883,969	
GENERAL PLANT						
Land and Land Rights (389)	0				0	48
Structures and Improvements (390)	199,732				199,732	49
Office Furniture and Equipment (391)	47,415				47,415	50
Computer Equipment (391.1)	89,111				89,111	51
Transportation Equipment (392)	549,737			(28,316)	521,421	52 *
Stores Equipment (393)	1,586				1,586	53
Tools, Shop and Garage Equipment (394)	67,752				67,752	54
Laboratory Equipment (395)	21,122	8,289			29,411	55
Power Operated Equipment (396)	29,289				29,289	56
Communication Equipment (397)	17,633				17,633	57
SCADA Equipment (397.1)	0				0	58
Miscellaneous Equipment (398)	0				0	59
Other Tangible Property (399)	0				0	60
Total General Plant	1,023,377	8,289	0	(28,316)	1,003,350	
Total utility plant in service directly assignable	6,791,568	142,160	18,093	(28,316)	6,887,319	

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)	
Common Utility Plant Allocated to Electric Department (300)	0				0	61
Total utility plant in service	6,791,568	142,160	18,093	(28,316)	6,887,319	

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 Adjustments for any account are nonzero, please explain.

Transportation Equipment (Account 392)- In 2008, a payment on a vehicle was inadvertently posted to account 392 instead of account 224 - other long-term debt. An adjustment was posted last year after the PSC report was filed to reclassify.

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
Towers and Fixtures (354)	0				0	28

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						
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)	80,948				80,948	38
Overhead Conductors and Devices (365)	65,451				65,451	39
Underground Conduit (366)	0				0	40
Underground Conductors and Devices (367)	51,638				51,638	41
Line Transformers (368)	0				0	42
Services (369)	90,894	1,890			92,784	43
Meters (370)	0				0	44
Installations on Customers' Premises (371)	0				0	45
Leased Property on Customers' Premises (372)	0				0	46
Street Lighting and Signal Systems (373)	0				0	47
Total Distribution Plant	288,931	1,890	0	0	290,821	
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	288,931	1,890	0	0	290,821	
Common Utility Plant Allocated to Electric Department (300)	0				0	61
Total utility plant in service	288,931	1,890	0	0	290,821	

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)	34	0			34	1
7.2/12.5 kV (12kV)	0				0	2
14.4/24.9 kV (25kV)	0				0	3
Other:						
NONE	0				0	4
Underground Lines						
2.4/4.16 kV (4kV)	6	0			6	5
7.2/12.5 kV (12kV)	0				0	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)	24				24	9
7.2/12.5 kV (12kV)	0				0	10
14.4/24.9 kV (25kV)	0				0	11
Other:						
NONE	0				0	12
Underground Lines						
2.4/4.16 kV (4kV)	0				0	13
7.2/12.5 kV (12kV)	0				0	14
14.4/24.9 kV (25kV)	0				0	15
Other:						
NONE	0				0	16
Transmission System						
Pole Lines						
34.5 kV	6				6	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

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	16,628	Thursday	01/15/2009	13:00	8,295	1
February	02	16,586	Wednesday	02/04/2009	09:00	7,375	2
March	03	16,456	Thursday	03/12/2009	11:00	7,439	3
April	04	15,764	Thursday	04/02/2009	10:00	6,742	4
May	05	15,141	Thursday	05/21/2009	10:00	6,159	5
June	06	18,561	Wednesday	06/24/2009	13:00	7,295	6
July	07	15,217	Friday	07/10/2009	13:00	7,391	7
August	08	16,262	Monday	08/10/2009	14:00	7,697	8
September	09	15,427	Monday	09/14/2009	13:00	7,174	9
October	10	14,713	Thursday	10/15/2009	13:00	7,531	10
November	11	14,767	Thursday	11/19/2009	09:00	7,162	11
December	12	15,208	Tuesday	12/22/2009	11:00	7,908	12
Total		190,730				88,168	

System Name Clintonville Utility

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

Type of Reading	Supplier	
60 minutes integrated	BADGER POWER MARKETING AUTHORITY OF WI	1

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	88,168	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	88,168	15
Disposition of Energy		
Sales to Ultimate Consumers (including interdepartmental sales)	84,349	18
Sales For Resale		19
Energy Used by the Company (excluding station use):		
Electric Utility	98	21
Common (office, shops, garages, etc. serving 2 or more util. depts.)		22
Total Used by Company	98	23
Total Sold and Used	84,447	24
Energy Losses:		
Transmission Losses (if applicable)		26
Distribution Losses	3,721	27
Total Energy Losses	3,721	28
Loss Percentage (% Total Energy Losses of Total Source of Energy)	4.2204%	29
Total Disposition of Energy	88,168	30

SALES OF ELECTRICITY BY RATE SCHEDULE

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

Type of Sales/Rate Class Title (a)	Rate Schedule (b)	Avg. No. of Customers (c)	kWh (000 Omitted) (d)	
Residential Sales				
RESIDENTIAL	RG-1	2,915	17,310	1
RESIDENTIAL - OPTIONAL TIME OF DAY	RG-2	4	19	2
Total Sales for Residential Sales		2,919	17,329	
Commercial & Industrial				
SMALL POWER	CP-1	16	6,902	3
LARGE POWER TIME OF DAY	CP-2	10	24,781	4
LARGE POWER TIME OF DAY W/ COINCIDENT DEMAND	CP-4	1	20,153	5
COMMERCIAL	GS-1	411	7,137	6
COMMERCIAL	GS-3	68	7,268	7
Total Sales for Commercial & Industrial		506	66,241	
Public Street & Highway Lighting				
STREET LIGHTS	MS-1	1	779	8
Total Sales for Public Street & Highway Lighting		1	779	
Sales for Resale				
NONE				9
Total Sales for Sales for Resale		0	0	
TOTAL SALES FOR ELECTRICITY		3,426	84,349	

SALES OF ELECTRICITY BY RATE SCHEDULE (cont.)

Demand kW (e)	Customer or Distribution kW (f)	Tariff Revenues (g)	PCAC Revenues (h)	Total Revenues (g)+(h)	
		1,689,389	325,605	2,014,994	1
		1,340	193	1,533	2
0	0	1,690,729	325,798	2,016,527	
17,683	288	543,120	103,439	646,559	3
62,944	72,284	2,024,854	314,812	2,339,666	4
45,718	62,764	1,566,787	295,567	1,862,354	5
		728,575	182,545	911,120	6
		660,998	39,738	700,736	7
126,345	135,336	5,524,334	936,101	6,460,435	
		51,426	11,105	62,531	8
0	0	51,426	11,105	62,531	
				0	9
0	0	0	0	0	
126,345	135,336	7,266,489	1,273,004	8,539,493	

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	Badger Power				1
Point of Delivery	Clintonville				2
Type of Power Purchased (firm, dump, etc.)	firm				3
Voltage at Which Delivered	34.5				4
Point of Metering	Clintonville				5
Total of 12 Monthly Maximum Demands -- kW	190,729				6
Average load factor	63.3252%				7
Total Cost of Purchased Power	6,962,849				8
Average cost per kWh	0.0790				9
On-Peak Hours (if applicable)	0800-2000				10
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	11
January	3,523	4,771			12
February	3,213	4,162			13
March	3,216	4,224			14
April	2,970	3,772			15
May	2,578	3,582			16
June	3,279	4,016			17
July	3,141	4,250			18
August	3,092	4,605			19
September	3,004	4,170			20
October	3,103	4,428			21
November	2,874	4,288			22
December	3,205	4,703			23
Total kWh (000)	37,198	50,971			24

Footnotes:

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

Footnotes:

PRODUCTION STATISTICS

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)					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):					17
January					18
February					19
March					20
April					21
May					22
June					23
July					24
August					25
September					26
October					27
November					28
December					29
Total kWh (000)	0				30
Gas Consumed--Therms					31
Average Cost per Therm Burned (\$)					32
Fuel Oil Consumed Barrels (42 gal.)					33
Average Cost per Barrel of Oil Burned (\$)					34
Specific Gravity					35
Average BTU per Gallon					36
Lubricating Oil Consumed--Gallons					37
Average Cost per Gallon (\$)					38
kWh Net Generation per Gallon of Fuel Oil					39
kWh Net Generation per Gallon of Lubr. Oil					40
Does plant produce steam for heating or other purposes in addition to elec. generation?					41
Coal consumed--tons (2,000 lbs.)					42
Average Cost per Ton (\$)					43
Kind of Coal Used					44
Average BTU per Pound					45
Water Evaporated--Thousands of Pounds					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
Footnotes					54

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)	
Name of Substation	Downtown	E-Madison	Industrial	1
Voltage--High Side	34,500	34,500	34,500	2
Voltage--Low Side	4,160	4,160	4,160	3
Num. Main Transformers in Operation	2	1	2	4
Total Capacity of Transformers in kVA	15,000	7,500	17,500	5
Number of Spare Transformers on Hand				6
15-Minute Maximum Demand in kW				7
Dt and Hr of Such Maximum Demand				8
Kwh Output				9
Footnotes				10

SUBSTATION EQUIPMENT (continued)

Particulars (g)	Utility Designation				(l)
	(h)	(i)	(j)	(k)	
Name of Substation					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		13
		Number (c)	Total Cap. (kVA) (d)	
Number first of year	3,171	878	57,116	1
Acquired during year	643	13	1,512	2
Total	3,814	891	58,628	3
Retired during year	516	0		4
Sales, transfers or adjustments increase (decrease)				5
Number end of year	3,298	891	58,628	6
Number end of year accounted for as follows:				7
In customers' use	2,858	764	49,319	8
In utility's use	13	13	1,535	9
Locked meters on customers' premises	10			10
In stock	417	114	7,774	11
Total end of year	3,298	891	58,628	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	150	384	301,052	1
Sodium Vapor	250	32	37,824	2
Total		416	338,876	
Ornamental				
Sodium Vapor	150	171	106,440	3
Total		171	106,440	
Other				
Other	250	122	111,577	4
Total		122	111,577	