



3014 (02-05-09)

ANNUAL REPORT

OF

Name: BOSCOBEL MUNICIPAL UTILITIES

Principal Office: 1006 WISCONSIN AVENUE
BOSCOBEL, WI 53805

For the Year Ended: DECEMBER 31, 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

Signature Page (Page ii)

General footnotes

(Vig & Associates, LLC letterhead)

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

We have compiled the balance sheets of the Boscobel Municipal Electric and Water Utility, an enterprise fund of the City of Boscobel, Wisconsin, as of December 31, 2009 and 2008, and the related statements of income and retained earnings for the years then ended, included in the accompanying prescribed form, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. We have also compiled the supplementary information presented in the prescribed form.

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

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

Vig & Associates, LLC
February 27, 2010

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

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: BOSCOBEL MUNICIPAL UTILITIES

Utility Address: 1006 WISCONSIN AVENUE
BOSCOBEL, WI 53805

When was utility organized? 1/1/1899

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: ARLIE HARRIS

Title: CITY ADMINISTRATOR

Office Address:

1006 WISCONSIN AVENUE
BOSCOBEL, WI 53805

Telephone: (608) 375 - 5002

Fax Number: (608) 375 - 4750

Email Address: aharris@wppisys.org

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

Name: JOHN E VIG

Title: MANAGING MEMBER

Office Address: VIG & ASSOCIATES, LLC

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

Telephone: (608) 637 - 2082

Fax Number: (608) 637 - 3021

Email Address: jackv@vigassociates.com

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

Name: LIONEL SCHLUMP

Title: PRESIDENT

Office Address:

1006 WISCONSIN AVE
BOSCOBEL, WI 53805

Telephone:

Fax Number:

Email Address:

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

YES

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

Name: JOHN E VIG

Title: MANAGING MEMBER

Office Address: VIG & ASSOCIATES, LLC

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

Telephone: (608) 637 - 2082

Fax Number: (608) 637 - 3021

Email Address: jackv@vigassociates.com

IDENTIFICATION AND OWNERSHIP

Date of most recent audit report:

Period covered by most recent audit: DECEMBER 31, 2009

Names and titles of utility management including manager or superintendent:

Name: MICHAEL REYNOLDS

Title: CITY ENGINEER/DIRECTOR OF PUBLIC WORKS

Office Address:

1006 WISCONSIN AVENUE
BOSCOBEL, WI 53805

Telephone: (608) 375 - 5002

Fax Number: (608) 375 - 4750

Email Address: mreynolds@wppisys.org

Name of utility commission/committee: BOARD OF PUBLIC WORKS

Names of members of utility commission/committee:

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

Is sewer service rendered by the utility? NO

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

Date of Ordinance: [REDACTED]

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

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

Firm Name: NONE

Contact Person:

Title:

Telephone:

Fax Number:

Email Address:

Contract/Agreement beginning-ending dates:

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

IDENTIFICATION AND OWNERSHIP

Identification and Ownership (Page iv)

General footnotes

THE ACTUAL AUDIT REPORT DATE WILL BE DIFFERENT FROM THAT REPORTED HERE AS SAS 103 REQUIRES AN AUDITOR TO DATE THE AUDIT REPORT WHEN ALL DOCUMENTATION, REVIEW, AND DISCLOSURES ARE COMPLETED. THE DATE OF THE AUDIT REPORT IS ANTICIPATED TO BE MAY 2010.

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	3,884,228	3,941,009	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	3,506,369	3,551,978	2
Depreciation Expense (403)	188,205	188,187	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	172,061	154,038	5
Total Operating Expenses	3,866,635	3,894,203	
Net Operating Income	17,593	46,806	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	17,593	46,806	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	19,948	53,053	10
Miscellaneous Nonoperating Income (421)	7,241	15,173	11
Total Other Income	27,189	68,226	
Total Income	44,782	115,032	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(14,727)	(14,727)	12
Other Income Deductions (426)	22,392	22,044	13
Total Miscellaneous Income Deductions	7,665	7,317	
Income Before Interest Charges	37,117	107,715	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	15,784	16,750	14
Amortization of Debt Discount and Expense (428)	1,782	1,782	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
Total Interest Charges	17,566	18,532	
Net Income	19,551	89,183	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	4,374,844	4,285,661	20
Balance Transferred from Income (433)	19,551	89,183	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	4,394,395	4,374,844	

DETAILS OF INCOME STATEMENT ACCOUNTS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
UTILITY OPERATING INCOME				
Operating Revenues (400):				
Derived	3,884,228	0	3,884,228	1
Total (Acct. 400):	3,884,228	0	3,884,228	
Operation and Maintenance Expense (401-402):				
Derived	3,506,369	0	3,506,369	2
Total (Acct. 401-402):	3,506,369	0	3,506,369	
Depreciation Expense (403):				
Derived	188,205	0	188,205	3
Total (Acct. 403):	188,205	0	188,205	
Amortization Expense (404-407):				
Derived	0	0	0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	172,061	0	172,061	5
Total (Acct. 408):	172,061	0	172,061	
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:	17,593	0	17,593	
OTHER INCOME				
Income from Merchandising, Jobbing and Contract Work (415-416):				
Derived	0	0	0	8
Total (Acct. 415-416):	0	0	0	
Income from Nonutility Operations (417):				
NONE			0	9
Total (Acct. 417):	0	0	0	
Nonoperating Rental Income (418):				
NONE			0	10
Total (Acct. 418):	0	0	0	
Interest and Dividend Income (419):				
INTEREST AND DIVIDEND INCOME	19,948		19,948	11
Total (Acct. 419):	19,948	0	19,948	
Miscellaneous Nonoperating Income (421):				
Contributed Plant - Water		0	0	12
Contributed Plant - Electric		7,241	7,241	13

DETAILS OF INCOME STATEMENT ACCOUNTS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
OTHER INCOME				
Miscellaneous Nonoperating Income (421):				
NONE			0	14
Total (Acct. 421):	0	7,241	7,241	
TOTAL OTHER INCOME:	19,948	7,241	27,189	
MISCELLANEOUS INCOME DEDUCTIONS				
Miscellaneous Amortization (425):				
Regulatory Liability (253) Amortization	(14,727)	0	(14,727)	15
NONE			0	16
Total (Acct. 425):	(14,727)	0	(14,727)	
Other Income Deductions (426):				
Depreciation Expense on Contributed Plant - Water	0	8,373	8,373	17
Depreciation Expense on Contributed Plant - Electric	0	14,019	14,019	18
NONE			0	19
Total (Acct. 426):	0	22,392	22,392	
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(14,727)	22,392	7,665	
INTEREST CHARGES				
Interest on Long-Term Debt (427):				
Derived	15,784	0	15,784	20
Total (Acct. 427):	15,784	0	15,784	
Amortization of Debt Discount and Expense (428):				
AMORTIZATION OF DEBT DISCOUNT	1,782		1,782	21
Total (Acct. 428):	1,782	0	1,782	
Amortization of Premium on Debt--Cr. (429):				
NONE			0	22
Total (Acct. 429):	0	0	0	
Interest on Debt to Municipality (430):				
Derived	0	0	0	23
Total (Acct. 430):	0	0	0	
Other Interest Expense (431):				
Derived	0	0	0	24
Total (Acct. 431):	0	0	0	
Interest Charged to Construction--Cr. (432):				
NONE			0	25
Total (Acct. 432):	0	0	0	
TOTAL INTEREST CHARGES:	17,566	0	17,566	
NET INCOME:	34,702	(15,151)	19,551	
EARNED SURPLUS				
Unappropriated Earned Surplus (Beginning of Year) (216):				
Derived	3,682,847	691,997	4,374,844	26
Total (Acct. 216):	3,682,847	691,997	4,374,844	

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	34,702	(15,151)	19,551	27
Total (Acct. 433):	34,702	(15,151)	19,551	
Miscellaneous Credits to Surplus (434):				
NONE			0	28
Total (Acct. 434):	0	0	0	
Miscellaneous Debits to Surplus--Debit (435):				
NONE			0	29
Total (Acct. 435)--Debit:	0	0	0	
Appropriations of Surplus--Debit (436):				
Detail appropriations to (from) account 215			0	30
Total (Acct. 436)--Debit:	0	0	0	
Appropriations of Income to Municipal Funds--Debit (439):				
NONE			0	31
Total (Acct. 439)--Debit:	0	0	0	
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	3,717,549	676,846	4,394,395	

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs & Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	409,956	3,474,272	0	0	3,884,228	1
Less: interdepartmental sales	0	25,983	0	0	25,983	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	409,956	3,448,289	0	0	3,858,245	

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	87,010	0	87,010	1
Electric operating expenses	171,281	0	171,281	2
Gas operating expenses	0	0	0	3
Heating operating expenses	0	0	0	4
Sewer operating expenses	0	0	0	5
Merchandising and jobbing	0	0	0	6
Other nonutility expenses	0	0	0	7
Water utility plant accounts	0	0	0	8
Electric utility plant accounts	12,668	0	12,668	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	270,959	0	270,959	

FULL-TIME EMPLOYEES (FTE)

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

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

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

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101)	7,670,999	7,548,278	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	4,122,673	3,946,111	2
Net Utility Plant	3,548,326	3,602,167	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Sinking Funds (125)	29,129	16,899	7
Depreciation Fund (126)	0	0	8
Other Special Funds (128)	0	0	9
Total Other Property and Investments	29,129	16,899	
CURRENT AND ACCRUED ASSETS			
Cash (131)	1,579,253	1,632,859	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)	376,600	358,261	15
Other Accounts Receivable (143)	9,536	11,586	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	43,544	16,838	18
Plant Materials and Operating Supplies (154)	105,415	91,903	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	2,114,348	2,111,447	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	2,225	4,007	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	2,225	4,007	
Total Assets and Other Debits	5,694,028	5,734,520	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	205,879	205,879	33
Appropriated Earned Surplus (215)			34
Unappropriated Earned Surplus (216)	4,394,395	4,374,844	35
Total Proprietary Capital	4,600,274	4,580,723	
LONG-TERM DEBT			
Bonds (221)	277,126	302,372	36
Advances from Municipality (223)	0	0	37
Other Long-Term Debt (224)	71,327	74,638	38
Total Long-Term Debt	348,453	377,010	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	39
Accounts Payable (232)	260,855	239,474	40
Payables to Municipality (233)	0	56,109	41
Customer Deposits (235)	6,808	6,784	42
Taxes Accrued (236)	167,651	147,923	43
Interest Accrued (237)	6,166	5,661	44
Tax Collections Payable (241)			45
Miscellaneous Current and Accrued Liabilities (242)	3,258	3,469	46
Total Current and Accrued Liabilities	444,738	459,420	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	47
Customer Advances for Construction (252)			48
Other Deferred Credits (253)	300,563	317,367	49
Total Deferred Credits	300,563	317,367	
OPERATING RESERVES			
Property Insurance Reserve (261)			50
Injuries and Damages Reserve (262)			51
Pensions and Benefits Reserve (263)			52
Miscellaneous Operating Reserves (265)			53
Total Operating Reserves	0	0	
Total Liabilities and Other Credits	5,694,028	5,734,520	

NET UTILITY PLANT

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

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
First of Year:					
Total Utility Plant - First of Year	4,026,683	0	0	3,521,595	1
	<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>				
Plant Accounts:					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	3,404,169	0	0	3,163,857	2
Utility Plant in Service - Contributed Plant (101.2)	717,648	0	0	385,325	3
Utility Plant Purchased or Sold (102)					4
Utility Plant Leased to Others (104)					5
Property Held for Future Use (105)					6
Completed Construction not Classified (106)					7
Construction Work in Progress (107)					8
Total Utility Plant	4,121,817	0	0	3,549,182	
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)	1,031,059	0	0	2,659,210	9
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	169,415	0	0	262,989	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	1,200,474	0	0	2,922,199	
Other Utility Plant Accounts:					
Utility Plant Acquisition Adjustments (117)					16
Accumulated Provision for Amortization of Utility Plant Acquisition Adjustments (118)					17
Other Utility Plant Adjustments (119)					18
Total Other Utility Plant Accounts	0	0	0	0	
Net Utility Plant	2,921,343	0	0	626,983	

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)	999,685	2,536,414			3,536,099	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	65,985	122,220			188,205	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	4,787				4,787	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage		1,447			1,447	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	70,772	123,667	0	0	194,439	16
Debits during year						17
Book cost of plant retired	39,398	773			40,171	18
Cost of removal		98			98	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	39,398	871	0	0	40,269	25
Balance end of year (111.1)	1,031,059	2,659,210	0	0	3,690,269	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)	161,042	248,970			410,012	1
Credits During Year						2
Accruals:						3
Charged Other Income Deductions (426)	8,373	14,019			22,392	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	8,373	14,019	0	0	22,392	16
Debits during year						17
Book cost of plant retired	0	0			0	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	0	0	0	0	0	25
Balance end of year (111.2)	169,415	262,989	0	0	432,404	26
Footnotes						27

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
NONE	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

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

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

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel (151)					0	0	1
Fuel stock expenses (152)					0	0	2
Plant mat. & oper. sup. (154)			88,235		88,235	76,896	3
Total Electric Utility					88,235	76,896	

Account	Total End of Year	Amount Prior Year	
Electric utility total	88,235	76,896	1
Water utility (154)	17,180	15,007	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	105,415	91,903	

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

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

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
1993 ISSUE	1,676	428	1,677	1
1998 ISSUE	107	428	548	2
Total			2,225	
Unamortized premium on debt (251)				
NONE				3
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	205,879	1
Changes during year (explain):		
NONE		2
Balance end of year	<u><u>205,879</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 MRB	08/11/2008	08/11/2018	3.95%	277,126	1
Total Bonds (Account 221):				277,126	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances from Municipality (223)					
NONE	00/00/0000	00/00/0000	0.00%		1
Total for Account 223				0	
Other Long-Term Debt (224)					
WATER PROMISSORY NOTE	06/30/2004	06/30/2014	4.50%	28,537	2
ELECTRIC PROMISSORY NOTE	06/30/2004	06/30/2014	4.50%	42,790	3
Total for Account 224				71,327	
Notes Payable (231)					
NONE	00/00/0000	00/00/0000	0.00%		4
Total for Account 231				0	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	147,923	1
Accruals:		
Charged water department expense	83,631	2
Charged electric department expense	88,430	3
Charged sewer department expense	1,771	4
Other (explain):		
NONE		5
Total Accruals and other credits	173,832	
Taxes paid during year:		
County, state and local taxes	122,370	6
Social Security taxes	24,103	7
PSC Remainder Assessment	3,369	8
Other (explain):		
Wisconsin Gross Receipts Tax	4,262	9
Total payments and other debits	154,104	
Balance end of year	167,651	

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)					
1998 REFUNDING WATERWORKS	0		0	0	1
2008 MRB	3,981	12,524	11,944	4,561	2
Subtotal	3,981	12,524	11,944	4,561	
Advances from Municipality (223)					
NONE	0			0	3
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
2004 ELECTRIC	1,008	1,956	2,001	963	4
2004 WATER	672	1,304	1,334	642	5
Subtotal	1,680	3,260	3,335	1,605	
Notes Payable (231)					
NONE	0			0	6
Subtotal	0	0	0	0	
Total	5,661	15,784	15,279	6,166	

DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Sinking Funds (125):		
BOND REDEMPTION FUNDS	27,947	3
CAPITAL RESERVE FUNDS	1,182	4
Total (Acct. 125):	29,129	
Depreciation Fund (126):		
NONE		5
Total (Acct. 126):	0	
Other Special Funds (128):		
NONE		6
Total (Acct. 128):	0	
Special Deposits (134):		
NONE		7
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE		8
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	30,478	9
Electric	344,341	10
Sewer (Regulated)		11
Other (specify):		
TAX ROLL RELATED	1,781	12
Total (Acct. 142):	376,600	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		13
Merchandising, jobbing and contract work		14
Other (specify):		
DELINQUENT UTILITIES PLACED ON TAX ROLL	3,962	15
OTHER MISCELLANEOUS ACCOUNTS RECEIVABLE	5,574	16
Total (Acct. 143):	9,536	
Receivables from Municipality (145):		
ELECTRIC - DUE FROM SEWER FOR DEBT PAID BY ELECTRIC	5,456	17
WATER - DUE FROM SEWER FOR METER ALLOCATION	31,413	18
RECEIVABLE FROM MUNICIPALITY	6,675	19
Total (Acct. 145):	43,544	

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		20
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		21
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
NONE		22
Total (Acct. 183):	0	
Clearing Accounts (184):		
NONE		23
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE		24
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
NONE		25
Total (Acct. 186):	0	
Payables to Municipality (233):		
NONE		26
Total (Acct. 233):	0	
Other Deferred Credits (253):		
Regulatory Liability	206,183	27
PUBLIC BENEFITS CHARGES AWAITING APPLICATION	94,380	28
Total (Acct. 253):	300,563	

DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

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

ACCT 143, 145, 233: DONE

RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service (101.1)	3,356,602	3,153,684	0	0	6,510,286	1
Materials and Supplies	16,093	82,565	0	0	98,658	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (111.1)	1,015,372	2,597,812	0	0	3,613,184	4
Customer Advances for Construction					0	5
Regulatory Liability	85,464	128,082	0	0	213,546	6
NONE					0	7
Average Net Rate Base	2,271,859	510,355	0	0	2,782,214	
Net Operating Income	7,786	9,807	0	0	17,593	8
Net Operating Income as a percent of						
Average Net Rate Base	0.34%	1.92%	N/A	N/A	0.63%	

**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	88,411	132,499	0	0	220,910	1
Add credits during year:						
NONE					0	2
Deduct charges:						
Miscellaneous Amortization (425)	5,894	8,833	0	0	14,727	3
Other (specify):						
NONE					0	4
Balance End of Year	82,517	123,666	0	0	206,183	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

NONE.

2. Leaseholder changes.

NONE.

3. Extensions of service.

NONE.

4. Estimated changes in revenues due to rate changes.

ON MAY 1, 2009 THE WATER UTILITY FILED AN APPLICATION FOR A SIMPLIFIED RATE INCREASE. PSCW APPROVED THE NEW RATES ON MAY 21, 2009. THE NEW RATES WERE EFFECTIVE JUNE 23, 2009. WATER REVENUES INCREASED ACCORDINGLY.

5. Obligations incurred or assumed, excluding commercial paper.

NONE.

6. Formal proceedings with the Public Service Commission.

ON MAY 1, 2009 THE WATER UTILITY FILED AN APPLICATION FOR A SIMPLIFIED RATE INCREASE. PSCW APPROVED THE NEW RATES ON MAY 21, 2009. THE NEW RATES WERE EFFECTIVE JUNE 23, 2009. WATER REVENUES INCREASED ACCORDINGLY.

ON JANUARY 21, 2010 WPPI ENERGY FILED AN APPLICATION TO INCREASE ELECTRIC RATES ON BEHALF OF THE BOSCOBEL ELECTRIC UTILITY.

7. Any additional matters.

NONE.

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	402,044	394,479	1
Total Sales of Water	402,044	394,479	
Other Operating Revenues			
Forfeited Discounts (470)	0	0	2
Rents from Water Property (472)	0	0	3
Interdepartmental Rents (473)	0	0	4
Other Water Revenues (474)	7,912	6,061	5
Total Other Operating Revenues	7,912	6,061	
Total Operating Revenues	409,956	400,540	
Operation and Maintenance Expenses			
Source of Supply Expenses (600-605)	0	0	6
Pumping Expenses (620-625)	39,841	33,141	7
Water Treatment Expenses (630-635)	8,543	15,424	8
Transmission and Distribution Expenses (640-655)	66,248	65,408	9
Customer Accounts Expenses (901-906)	19,044	16,919	10
Sales Expenses (910)	0	0	11
Administrative and General Expenses (920-935)	118,878	113,802	12
Total Operation and Maintenance Expenses	252,554	244,694	
Other Operating Expenses			
Depreciation Expense (403)	65,985	63,360	13
Amortization Expense (404-407)		0	14
Taxes (408)	83,631	71,588	15
Total Other Operating Expenses	149,616	134,948	
Total Operating Expenses	402,170	379,642	
NET OPERATING INCOME	7,786	20,898	

WATER OPERATING REVENUES - SALES OF WATER

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

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential (460.1)				1
Commercial (460.2)				2
Industrial (460.3)				3
Public Authority (460.4)				4
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential (461.1)	1,044	44,983	153,624	5
Commercial (461.2)	188	19,852	52,941	6
Industrial (461.3)				7
Public Authority (461.4)	34	24,003	41,844	8
Total Metered Sales to General Customers (461)	1,266	88,838	248,409	
Private Fire Protection Service (462)	12		7,489	9
Public Fire Protection Service (463)	1		146,146	10
Other Water Sales (465)				11
Sales for Resale (466)		0	0	12
Interdepartmental Sales (467)				13
Total Sales of Water	1,279	88,838	402,044	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

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

OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		1
Other (specify):		
Wholesale fire protection billed		2
Amount billed (usually per rate schedule F-1 or Fd-1)	146,146	3
NONE		4
Total Public Fire Protection Service (463)	146,146	
Forfeited Discounts (470):		
NONE		5
Customer late payment charges		6
Other (specify):		
Total Forfeited Discounts (470)	0	
Rents from Water Property (472):		
NONE		7
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE		8
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
OTHER WATER REVENUES	2,516	9
Return on net investment in meters charged to sewer department	5,396	10
Other (specify):		
Total Other Water Revenues (474)	7,912	

OTHER OPERATING REVENUES (WATER)

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

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

ACCT 474: DONE

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
SOURCE OF SUPPLY EXPENSES			
Operation Labor (600)		0	1
Purchased Water (601)		0	2
Operation Supplies and Expenses (602)		0	3
Maintenance of Water Source Plant (605)		0	4
Total Source of Supply Expenses	0	0	
PUMPING EXPENSES			
Operation Labor (620)	1,562	140	5
Fuel for Power Production (621)		0	6
Fuel or Power Purchased for Pumping (622)	27,389	24,249	7
Operation Supplies and Expenses (623)		0	8
Maintenance of Pumping Plant (625)	10,890	8,752	9
Total Pumping Expenses	39,841	33,141	
WATER TREATMENT EXPENSES			
Operation Labor (630)		0	10
Chemicals (631)	5,314	4,691	11
Operation Supplies and Expenses (632)		0	12
Maintenance of Water Treatment Plant (635)	3,229	10,733	* 13
Total Water Treatment Expenses	8,543	15,424	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Labor (640)	39,156	44,359	14
Operation Supplies and Expenses (641)		0	15
Maintenance of Distribution Reservoirs and Standpipes (650)	922	4,242	16
Maintenance of Mains (651)	15,620	7,514	* 17
Maintenance of Services (652)	3,006	5,386	18
Maintenance of Meters (653)	5,775	1,556	19
Maintenance of Hydrants (654)	1,769	2,351	20
Maintenance of Other Plant (655)		0	21
Total Transmission and Distribution Expenses	66,248	65,408	
CUSTOMER ACCOUNTS EXPENSES			
Meter Reading Labor (901)	425	103	22
Accounting and Collecting Labor (902)	17,492	16,744	23
Supplies and Expenses (903)	1,127	72	24
Uncollectible Accounts (904)		0	25

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
CUSTOMER ACCOUNTS EXPENSES			
Customer Service and Information Expenses (906)		0	26
Total Customer Accounts Expenses	19,044	16,919	
SALES EXPENSES			
Sales Expenses (910)		0	27
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	19,558	19,532	28
Office Supplies and Expenses (921)	15,548	15,379	29
Administrative Expenses Transferred--Credit (922)		0	30
Outside Services Employed (923)	15,441	11,404	31
Property Insurance (924)	4,226	4,998	32
Injuries and Damages (925)	3,413	3,274	33
Employee Pensions and Benefits (926)	50,430	48,158	34
Regulatory Commission Expenses (928)	123	0	35
Miscellaneous General Expenses (930)	4,103	1,688	36
Transportation Expenses (933)	3,892	2,584	37
Maintenance of General Plant (935)	2,144	6,785	38
Total Administrative and General Expenses	118,878	113,802	
Total Operation and Maintenance Expenses	252,554	244,694	

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.

ACCT 635: INCREASED LEVEL OF OPERATING EXPENSES INCURRED IN PRIOR YEAR, RETURN TO NORMAL OPERATING LEVEL.

ACCT 651: INCREASE IN AMOUNT OF PAYROLL BEING CODED TO MAINTENANCE ACCOUNT.

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		76,008	63,877	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		1,771	1,530	2
Net property tax equivalent		74,237	62,347	
Social Security		8,046	7,775	3
PSC Remainder Assessment		1,348	1,466	4
Other (specify): NONE			0	5
Total tax expense		83,631	71,588	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service (total of utility financed and contributed plant), property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Grant				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.178679				3
County tax rate	mills		3.673306				4
Local tax rate	mills		9.935792				5
School tax rate	mills		8.780393				6
Voc. school tax rate	mills		2.128541				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		24.696711				10
Less: state credit	mills		1.321734				11
Net tax rate	mills		23.374977				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		9.935792				14
Combined School Tax Rate	mills		10.908934				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		20.844726				17
Total Tax Rate	mills		24.696711				18
Ratio of Local and School Tax to Total	dec.		0.844028				19
Total tax net of state credit	mills		23.374977				20
Net Local and School Tax Rate	mills		19.729145				21
Utility Plant, Jan. 1	\$	4,026,683	4,026,683				22
Materials & Supplies	\$	15,007	15,007				23
Subtotal	\$	4,041,690	4,041,690				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	4,041,690	4,041,690				26
Assessment Ratio	dec.		0.953215				27
Assessed Value	\$	3,852,600	3,852,600				28
Net Local & School Rate	mills		19.729145				29
Tax Equiv. Computed for Current Year	\$	76,008	76,008				30
Tax Equivalent per 1994 PSC Report	\$	50,896					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	76,008					34
Footnotes							35

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT						
Organization (301)	0				0	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
Total Intangible Plant	0	0	0	0	0	
SOURCE OF SUPPLY PLANT						
Land and Land Rights (310)	14,285				14,285	4
Structures and Improvements (311)	0				0	5
Collecting and Impounding Reservoirs (312)	0				0	6
Lake, River and Other Intakes (313)	0				0	7
Wells and Springs (314)	87,293				87,293	8
Supply Mains (316)	0				0	9
Other Water Source Plant (317)	0				0	10
Total Source of Supply Plant	101,578	0	0	0	101,578	
PUMPING PLANT						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	194,248				194,248	12
Other Power Production Equipment (323)	26,545				26,545	13
Electric Pumping Equipment (325)	100,096				100,096	14
Diesel Pumping Equipment (326)	3,415				3,415	15
Other Pumping Equipment (328)	0				0	16
Total Pumping Plant	324,304	0	0	0	324,304	
WATER TREATMENT PLANT						
Land and Land Rights (330)	0				0	17
Structures and Improvements (331)	0				0	18
Sand or Other Media Filtration Equipment (332)	12,920				12,920	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
Total Water Treatment Plant	12,920	0	0	0	12,920	
TRANSMISSION AND DISTRIBUTION PLANT						
Land and Land Rights (340)	1,346				1,346	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	627,841				627,841	24
Transmission and Distribution Mains (343)	1,359,107	64,228	7,504		1,415,831	25
Services (345)	305,849	26,172	2,140		329,881	26
Meters (346)	188,359	6,424	2,460		192,323	27
Hydrants (348)	191,731	11,350	200		202,881	28

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT						
Other Transmission and Distribution Plant (349)	302				302	29
Total Transmission and Distribution Plant	2,674,535	108,174	12,304	0	2,770,405	
GENERAL PLANT						
Land and Land Rights (389)	0				0	30
Structures and Improvements (390)	1,504				1,504	31
Office Furniture and Equipment (391)	5,404				5,404	32
Computer Equipment (391.1)	4,542				4,542	33
Transportation Equipment (392)	53,375	26,358	27,094		52,639	34
Stores Equipment (393)	0				0	35
Tools, Shop and Garage Equipment (394)	18,544				18,544	36
Laboratory Equipment (395)	10,420				10,420	37
Power Operated Equipment (396)	99,006				99,006	38
Communication Equipment (397)	2,903				2,903	39
SCADA Equipment (397.1)	0				0	40
Miscellaneous Equipment (398)	0				0	41
Total General Plant	195,698	26,358	27,094	0	194,962	
Total utility plant in service directly assignable	3,309,035	134,532	39,398	0	3,404,169	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	3,309,035	134,532	39,398	0	3,404,169	

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT						
Organization (301)	0				0	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
Total Intangible Plant	0	0	0	0	0	
SOURCE OF SUPPLY PLANT						
Land and Land Rights (310)	0				0	4
Structures and Improvements (311)	0				0	5
Collecting and Impounding Reservoirs (312)	0				0	6
Lake, River and Other Intakes (313)	0				0	7
Wells and Springs (314)	0				0	8
Supply Mains (316)	0				0	9
Other Water Source Plant (317)	0				0	10
Total Source of Supply Plant	0	0	0	0	0	
PUMPING PLANT						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	0				0	12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	0				0	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	0				0	16
Total Pumping Plant	0	0	0	0	0	
WATER TREATMENT PLANT						
Land and Land Rights (330)	0				0	17
Structures and Improvements (331)	0				0	18
Sand or Other Media Filtration Equipment (332)	0				0	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
Total Water Treatment Plant	0	0	0	0	0	
TRANSMISSION AND DISTRIBUTION PLANT						
Land and Land Rights (340)	0				0	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	0				0	24
Transmission and Distribution Mains (343)	523,075				523,075	25
Services (345)	121,861				121,861	26
Meters (346)	0				0	27
Hydrants (348)	72,712				72,712	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	717,648	0	0	0	717,648	
GENERAL PLANT						
Land and Land Rights (389)	0				0	30
Structures and Improvements (390)	0				0	31
Office Furniture and Equipment (391)	0				0	32
Computer Equipment (391.1)	0				0	33
Transportation Equipment (392)	0				0	34
Stores Equipment (393)	0				0	35
Tools, Shop and Garage Equipment (394)	0				0	36
Laboratory Equipment (395)	0				0	37
Power Operated Equipment (396)	0				0	38
Communication Equipment (397)	0				0	39
SCADA Equipment (397.1)	0				0	40
Miscellaneous Equipment (398)	0				0	41
Total General Plant	0	0	0	0	0	
Total utility plant in service directly assignable	717,648	0	0	0	717,648	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	717,648	0	0	0	717,648	

SOURCES OF WATER SUPPLY - STATISTICS

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

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			10,310	10,310	1
February			9,743	9,743	2
March			10,310	10,310	3
April			9,110	9,110	4
May			10,415	10,415	5
June			9,212	9,212	6
July			9,013	9,013	7
August			8,899	8,899	8
September			9,440	9,440	9
October			8,507	8,507	10
November			7,952	7,952	11
December			10,333	10,333	12
Total annual pumpage	0	0	113,244	113,244	

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):	113,244	1
Less: Gallons (000's) used in the treatment process:		2
Subtotal: Gallons (000's) entering distribution system:	113,244	3
Less: Gallons (000's) sold:	88,838	4
Gallons (000's) entering distribution system but not sold:	24,406	5
Estimated Water Usage:		6
Gallons (000's) used to flush mains:	4,265	7
Gallons (000's) used for fire protection:		8
Gallons (000's) used to prevent freezing of distribution system:		9
Gallons (000's) used for other system uses:		10
Subtotal Estimated Usage:	4,265	11
Estimated Water Losses:		12
Gallons (000's) lost due to main leaks or breaks:	3,000	13
Gallons (000's) lost due to service leaks or breaks:	800	14
Gallons (000's) lost due to hydrant leaks, tank overflows and pressure reducing valves:		15
Gallons (000's) for unauthorized usage such as vandalism and theft:		16
Gallons (000's) not accounted for:	16,341	17
Subtotal of Estimated Losses:	20,141	18
Percentage of water entering distribution system sold:	78%	19
Percentage of unaccounted for water:	14%	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.)	733	22
Date of maximum: 01/29/2009		23
Cause of maximum: Water main break.		24
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)	152	25
Date of minimum: 10/26/2009		26
Total KWH used by the utility (include pumping, treatment facilities and other utility operations):	283,920	27
If water is purchased:		28
Vendor Name:		29
Point of Delivery:		30
What percentage of purchased water is surface water?		31
Number of main breaks repaired this year:	5	32
Number of service breaks repaired this year:	2	33
Population served (estimate the number of individuals served):		34
Inside municipality?	3,047	35
Outside municipality?		36

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
AIRPORT ROAD	4	120	16	1,080,000	Yes	1
PARK STREET	2	715	16	1	No	2
WISCONSIN AVENUE	3	80	16	720,000	Yes	3

SOURCES OF WATER SUPPLY - SURFACE WATERS

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

PUMPING & POWER EQUIPMENT

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

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

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

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	1
Identification number or name	1	2	3	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	R	R	3
Year constructed	1939	1984	1998	4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	CONCRETE	5
Elevation difference in feet (See Headnote 3.)	170	35	195	6
Total capacity in gallons (actual)	200,000	500,000	400,000	7
				8
WATER TREATMENT PLANT				9
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID	LIQUID	10
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	WELLHOUSE	11
Filters, type (gravity, pressure, other, none)	NONE	NONE	NONE	12
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.0000	1.0000	1.0000	13
Is a corrosion control chemical used (yes, no)?	N	N	N	14
Is water fluoridated (yes, no)?	Y	Y	Y	15
Footnotes				16

WATER MAINS

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

Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	Number of Feet			Adjustments Increase or (Decrease) (g)	End of Year (h)	
			First of Year (d)	Added During Year (e)	Retired During Year (f)			
M	D	1.250	222				222	1
P	D	1.250	0				0	2
M	D	1.500	60				60	3
M	D	2.000	125				125	4
M	D	4.000	2,925		25		2,900	5
P	D	4.000	3,409	42			3,451	* 6
M	D	6.000	30,208		1,196		29,012	7
P	D	6.000	41,109	1,131			42,240	* 8
M	D	8.000	10,495		635		9,860	9
P	D	8.000	27,324	653			27,977	* 10
M	D	10.000	3,454				3,454	11
P	D	10.000	43				43	12
M	D	12.000	2,430		20		2,410	13
P	D	12.000	15,895	5			15,900	* 14
M	D	14.000	1,287				1,287	15
M	D	16.000	558				558	16
P	D	16.000	1,115				1,115	17
Total Within Municipality			140,659	1,831	1,876	0	140,614	
Total Utility			140,659	1,831	1,876	0	140,614	

WATER MAINS

Water Mains (Page W-19)

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

ADDITIONS WERE FINANCED ENTIRELY BY THE UTILITY.

WATER SERVICES

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

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	750		31		719	33	1
P	0.750	3				3		2
P	1.000	6	1			7		* 3
M	1.000	625	31			656	136	* 4
P	1.250	2				2		5
M	1.250	3				3		6
P	1.500	4				4		7
M	1.500	14				14		8
P	2.000	10	1			11		* 9
M	2.000	18				18		10
M	3.000	3				3		11
P	4.000	4				4		12
M	4.000	2				2		13
M	6.000	1				1		14
P	6.000	4				4		15
M	8.000	1				1		16
P	8.000	3				3		17
P	12.000	1				1		18
Total Utility		1,454	33	31	0	1,456	169	

WATER SERVICES

Water Services (Page W-20)

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

ADDITIONS WERE FINANCED ENTIRELY BY THE UTILITY.

METERS

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

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	1,247	54	31		1,270	110	1
0.750	21	0	8		13	1	2
1.000	37	1	1		37	3	3
1.250	2	0	0		2	0	4
1.500	21	1	1		21	1	5
2.000	11				11	0	6
3.000	4				4	4	7
4.000	2				2	1	8
6.000	2				2	2	9
Total:	1,347	56	41	0	1,362	122	

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	1,039	128	0	14	0	89	1,270	1
0.750	9	2	0	1	0	1	13	2
1.000	4	25	0	6	0	2	37	3
1.250	0	1	0	1	0	0	2	4
1.500	0	16	0	5	0	0	21	5
2.000	0	4	0	6	0	1	11	6
3.000	0	1	0	3	0	0	4	7
4.000	0	2	0	0	0	0	2	8
6.000	0	0	0	2	0	0	2	9
Total:	1,052	179	0	38	0	93	1,362	

METERS

Meters (Page W-21)

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

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

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

YES.

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	222	3	2		223	2
Total Fire Hydrants	222	3	2	0	223	
Flushing Hydrants						
	2				2	3
Total Flushing Hydrants	2	0	0	0	2	

NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year.

Number of hydrants operated during year:	225
Number of distribution system valves end of year:	455
Number of distribution valves operated during year:	455

ELECTRIC OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Electricity			
Sales of Electricity (440-448)	3,456,907	3,518,204	1
Total Sales of Electricity	3,456,907	3,518,204	
Other Operating Revenues			
Forfeited Discounts (450)	6,491	8,296	2
Miscellaneous Service Revenues (451)	1,919	1,013	3
Sales of Water and Water Power (453)	0	0	4
Rent from Electric Property (454)	5,740	5,740	5
Interdepartmental Rents (455)	0	0	6
Other Electric Revenues (456)	3,215	7,216	7
Amortization of Construction Grants (457)	0	0	8
Total Other Operating Revenues	17,365	22,265	
Total Operating Revenues	3,474,272	3,540,469	
Operation and Maintenance Expenses			
Power Production Expenses (500-546)	2,904,722	2,953,633	9
Transmission Expenses (550-553)	0	0	10
Distribution Expenses (560-576)	98,255	100,387	11
Customer Accounts Expenses (901-904)	58,630	52,054	12
Customer Service and Information Expenses (906)	0	0	13
Sales Expenses (910)	0	0	14
Administrative and General Expenses (920-935)	192,208	201,210	15
Total Operation and Maintenance Expenses	3,253,815	3,307,284	
Other Expenses			
Depreciation Expense (403)	122,220	124,827	16
Amortization Expense (404-407)		0	17
Taxes (408)	88,430	82,450	18
Total Other Expenses	210,650	207,277	
Total Operating Expenses	3,464,465	3,514,561	
NET OPERATING INCOME	9,807	25,908	

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	6,491	1
Other (specify):		
NONE		2
Total Forfeited Discounts (450)	6,491	
Miscellaneous Service Revenues (451):		
MISCELLANEOUS SERVICE REVENUES	1,919	3
Total Miscellaneous Service Revenues (451)	1,919	
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	5,740	5
Total Rent from Electric Property (454)	5,740	
Interdepartmental Rents (455):		
NONE		6
Total Interdepartmental Rents (455)	0	
Other Electric Revenues (456):		
OTHER MISCELLANEOUS REVENUES	3,215	7
NONE		8
Total Other Electric Revenues (456)	3,215	
Amortization of Construction Grants (457):		
NONE		9
Total Amortization of Construction Grants (457)	0	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
POWER PRODUCTION EXPENSES			
STEAM POWER GENERATION EXPENSES			
Operation Supervision and Labor (500)	0		1
Fuel (501)	0		2
Operation Supplies and Expenses (502)	0		3
Steam from Other Sources (503)	0		4
Steam Transferred -- Credit (504)	0		5
Maintenance of Steam Production Plant (506)	0		6
Total Steam Power Generation Expenses	0	0	
HYDRAULIC POWER GENERATION EXPENSES			
Operation Supervision and Labor (530)	0		7
Water for Power (531)	0		8
Operation Supplies and Expenses (532)	0		9
Maintenance of Hydraulic Production Plant (535)	0		10
Total Hydraulic Power Generation Expenses	0	0	
OTHER POWER GENERATION EXPENSES			
Operation Supervision and Labor (538)	0		11
Fuel (539)	0		12
Operation Supplies and Expenses (540)	0		13
Maintenance of Other Power Production Plant (543)	0		14
Total Other Power Generation Expenses	0	0	
OTHER POWER SUPPLY EXPENSES			
Purchased Power (545)	2,904,722	2,953,633	15
Other Expenses (546)	0		16
Total Other Power Supply Expenses	2,904,722	2,953,633	
Total Power Production Expenses	2,904,722	2,953,633	
TRANSMISSION EXPENSES			
Operation Supervision and Labor (550)	0		17
Operation Supplies and Expenses (551)	0		18
Maintenance of Transmission Plant (553)	0		19
Total Transmission Expenses	0	0	
DISTRIBUTION EXPENSES			
Operation Supervision Expenses (560)	0		20
Line and Station Labor (561)	15,519	23,174	* 21
Line and Station Supplies and Expenses (562)	42,057	38,007	22
Street Lighting and Signal System Expenses (565)	4,144	3,986	23
Meter Expenses (566)	0		24

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
DISTRIBUTION EXPENSES			
Customer Installations Expenses (567)		0	25
Miscellaneous Distribution Expenses (569)		0	26
Maintenance of Structures and Equipment (571)	5,992	7,963	27
Maintenance of Lines (572)	28,239	23,259	28
Maintenance of Line Transformers (573)	226	2,583	29
Maintenance of Street Lighting and Signal Systems (574)		0	30
Maintenance of Meters (575)	2,078	1,415	31
Maintenance of Miscellaneous Distribution Plant (576)		0	32
Total Distribution Expenses	98,255	100,387	
CUSTOMER ACCOUNTS EXPENSES			
Meter Reading Labor (901)	23,735	22,078	33
Accounting and Collecting Labor (902)	32,938	28,286	34
Supplies and Expenses (903)	1,957	1,690	35
Uncollectible Accounts (904)		0	36
Customer Service and Information Expenses (906)		0	37
Total Customer Accounts Expenses	58,630	52,054	
SALES EXPENSES			
Sales Expenses (910)		0	38
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	37,646	36,382	39
Office Supplies and Expenses (921)	23,780	24,888	40
Administrative Expenses Transferred -- Credit (922)		0	41
Outside Services Employed (923)	17,213	14,580	42
Property Insurance (924)	5,857	6,728	43
Injuries and Damages (925)	4,997	4,836	44
Employee Pensions and Benefits (926)	88,132	89,881	45
Regulatory Commission Expenses (928)		0	46
Miscellaneous General Expenses (930)	4,269	5,137	47
Transportation Expenses (933)	4,848	6,653	48
Maintenance of General Plant (935)	5,466	12,125	* 49
Total Administrative and General Expenses	192,208	201,210	
Total Operation and Maintenance Expenses	3,253,815	3,307,284	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Electric Operation & Maintenance Expenses (Page E-03)

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

ACCT 561 - DECREASE IS DUE TO DECREASE IN LABOR INCURRED FOR LINE & STATION MAINTENANCE.
ACCT 935 - INCREASED LEVEL OF OPERATING EXPENSES INCURRED IN PRIOR YEAR, RETURN TO NORMAL OPERATING LEVEL.

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		66,090	60,069	1
Social Security		16,057	15,655	2
Wisconsin Gross Receipts Tax		4,262	4,527	3
PSC Remainder Assessment		2,021	2,199	4
Other (specify): NONE			0	5
Total tax expense		88,430	82,450	

PROPERTY TAX EQUIVALENT (ELECTRIC)

1. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
2. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
3. The utility plant balance first of year should include the gross book values of plant in service (total of utility financed and contributed plant), property held for future use and construction work in progress.
4. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
5. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
6. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Grant				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.178679				3
County tax rate	mills		3.673306				4
Local tax rate	mills		9.935792				5
School tax rate	mills		8.780393				6
Voc. school tax rate	mills		2.128541				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		24.696711				10
Less: state credit	mills		1.321734				11
Net tax rate	mills		23.374977				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		9.935792				14
Combined School Tax Rate	mills		10.908934				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		20.844726				17
Total Tax Rate	mills		24.696711				18
Ratio of Local and School Tax to Total	dec.		0.844028				19
Total tax net of state credit	mills		23.374977				20
Net Local and School Tax Rate	mills		19.729145				21
Utility Plant, Jan. 1	\$	3,521,595	3,521,595				22
Materials & Supplies	\$	76,896	76,896				23
Subtotal	\$	3,598,491	3,598,491				24
Less: Plant Outside Limits	\$	84,202	84,202				25
Taxable Assets	\$	3,514,289	3,514,289				26
Assessment Ratio	dec.		0.953215				27
Assessed Value	\$	3,349,873	3,349,873				28
Net Local & School Rate	mills		19.729145				29
Tax Equiv. Computed for Current Year	\$	66,090	66,090				30
Tax Equivalent per 1994 PSC Report	\$	60,069					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32 33
Tax equiv. for current year (see note 5)	\$	66,090					34
Footnotes							35

ELECTRIC UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

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

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

ELECTRIC UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION PLANT						
Poles and Fixtures (355)	40,415				40,415	29
Overhead Conductors and Devices (356)	69,915				69,915	30
Underground Conduit (357)	0				0	31
Underground Conductors and Devices (358)	0				0	32
Roads and Trails (359)	0				0	33
Total Transmission Plant	110,330	0	0	0	110,330	
DISTRIBUTION PLANT						
Land and Land Rights (360)	67,548				67,548	34
Structures and Improvements (361)	0				0	35
Station Equipment (362)	658,892	1,399			660,291	36
Storage Battery Equipment (363)	0				0	37
Poles, Towers and Fixtures (364)	242,899	1,177			244,076	38
Overhead Conductors and Devices (365)	231,897	3,052	110		234,839	39
Underground Conduit (366)	12,384	1,573			13,957	40
Underground Conductors and Devices (367)	409,222	194			409,416	41
Line Transformers (368)	480,668	1,629			482,297	42
Services (369)	73,930	5,424	163		79,191	43
Meters (370)	127,731	2,082	500		129,313	44
Installations on Customers' Premises (371)	5,962				5,962	45
Leased Property on Customers' Premises (372)	0				0	46
Street Lighting and Signal Systems (373)	206,967	80			207,047	47
Total Distribution Plant	2,518,100	16,610	773	0	2,533,937	
GENERAL PLANT						
Land and Land Rights (389)	7,207				7,207	48
Structures and Improvements (390)	66,742				66,742	49
Office Furniture and Equipment (391)	9,396				9,396	50
Computer Equipment (391.1)	9,024				9,024	51
Transportation Equipment (392)	77,812	4,509			82,321	52
Stores Equipment (393)	1,634				1,634	53
Tools, Shop and Garage Equipment (394)	16,826				16,826	54
Laboratory Equipment (395)	6,506				6,506	55
Power Operated Equipment (396)	314,809				314,809	56
Communication Equipment (397)	5,125				5,125	57
SCADA Equipment (397.1)	0				0	58
Miscellaneous Equipment (398)	0				0	59
Other Tangible Property (399)	0				0	60
Total General Plant	515,081	4,509	0	0	519,590	
Total utility plant in service directly assignable	3,143,511	21,119	773	0	3,163,857	

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	3,143,511	21,119	773	0	3,163,857	

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)	9,488				9,488	30
Underground Conduit (357)	0				0	31
Underground Conductors and Devices (358)	0				0	32
Roads and Trails (359)	0				0	33
Total Transmission Plant	9,488	0	0	0	9,488	
DISTRIBUTION PLANT						
Land and Land Rights (360)	0				0	34
Structures and Improvements (361)	0				0	35
Station Equipment (362)	0				0	36
Storage Battery Equipment (363)	0				0	37
Poles, Towers and Fixtures (364)	539				539	38
Overhead Conductors and Devices (365)	51,932				51,932	39
Underground Conduit (366)	0				0	40
Underground Conductors and Devices (367)	77,932	7,241			85,173	41
Line Transformers (368)	91,428				91,428	42
Services (369)	138,960				138,960	43
Meters (370)	0				0	44
Installations on Customers' Premises (371)	0				0	45
Leased Property on Customers' Premises (372)	0				0	46
Street Lighting and Signal Systems (373)	7,805				7,805	47
Total Distribution Plant	368,596	7,241	0	0	375,837	
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	378,084	7,241	0	0	385,325	
Common Utility Plant Allocated to Electric Department (300)	0				0	61
Total utility plant in service	378,084	7,241	0	0	385,325	

TRANSMISSION AND DISTRIBUTION LINES

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

RURAL LINE CUSTOMERS

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

Particulars (a)	Amount (b)	
Customers added on rural lines during year:		1
Farm Customers		2
Nonfarm Customers		3
Total	0	4
Customers on rural lines at end of year:		5
Rural Customers (served at rural rates):		6
Farm		7
Nonfarm		8
Total	0	9
Customers served at other than rural rates:		10
Farm		11
Nonfarm	137	12
Total	137	13
Total customers on rural lines at end of year	137	14

MONTHLY PEAK DEMAND AND ENERGY USAGE

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

Monthly Peak						Monthly Energy Usage	
Month (a)		kW (b)	Day of Week (c)	Date (MM/DD/YYYY) (d)	Time Beginning (HH:MM) (e)	(kWh) (000's) (f)	
January	01	6,532	Thursday	01/15/2009	18:00	3,959	1
February	02	6,497	Wednesday	02/04/2009	08:00	3,382	2
March	03	6,247	Thursday	03/12/2009	09:00	3,580	3
April	04	5,818	Friday	04/24/2009	13:00	3,249	4
May	05	6,308	Wednesday	05/20/2009	13:00	3,264	5
June	06	9,124	Tuesday	06/23/2009	15:00	3,683	6
July	07	7,334	Monday	07/27/2009	16:00	3,754	7
August	08	8,288	Friday	08/14/2009	16:00	4,012	8
September	09	6,746	Tuesday	09/15/2009	17:00	3,497	9
October	10	5,585	Tuesday	10/27/2009	09:00	3,399	10
November	11	6,016	Monday	11/30/2009	18:00	3,327	11
December	12	6,683	Wednesday	12/16/2009	18:00	3,839	12
Total		81,178				42,945	

System Name Wisconsin Public Power, Inc.

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

Type of Reading	Supplier
15 minutes integrated	WISCONSIN PUBLIC POWER INC

ELECTRIC ENERGY ACCOUNT

Particulars (a)	kWh (000's) (b)	
Source of Energy		
Generation (excluding Station Use):		
Fossil Steam		1
Nuclear Steam		2
Hydraulic		3
Internal Combustion Turbine		4
Internal Combustion Reciprocating		5
Non-Conventional (wind, photovoltaic, etc.)		6
Total Generation	0	7
Purchases	42,945	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	42,945	15
Disposition of Energy		
Sales to Ultimate Consumers (including interdepartmental sales)	41,549	18
Sales For Resale		19
Energy Used by the Company (excluding station use):		
Electric Utility		21
Common (office, shops, garages, etc. serving 2 or more util. depts.)		22
Total Used by Company	0	23
Total Sold and Used	41,549	24
Energy Losses:		
Transmission Losses (if applicable)		26
Distribution Losses	1,396	27
Total Energy Losses	1,396	28
Loss Percentage (% Total Energy Losses of Total Source of Energy)	3.2507%	29
Total Disposition of Energy	42,945	30

SALES OF ELECTRICITY BY RATE SCHEDULE

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

Type of Sales/Rate Class Title (a)	Rate Schedule (b)	Avg. No. of Customers (c)	kWh (000 Omitted) (d)	(e)	(f)
Residential Sales					
RESIDENTIAL	RG-1	1,405	11,543		1
Total Sales for Residential Sales		1,405	11,543		
Commercial & Industrial					
SMALL POWER COMMERCIAL	CP-1	7	2,129		2
LARGE POWER COMMERCIAL	CP-2	7	20,092		3
COMMERCIAL	GS-1	295	7,383		4
Total Sales for Commercial & Industrial		309	29,604		
Public Street & Highway Lighting					
MUNICIPAL STREET LIGHTS	MS-1	10	402		5
Total Sales for Public Street & Highway Lighting		10	402		
Sales for Resale					
NONE					6
Total Sales for Sales for Resale		0	0		
TOTAL SALES FOR ELECTRICITY		1,724	41,549		

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)	
		853,653	243,248	1,096,901	1
0	0	853,653	243,248	1,096,901	
8,784	11,383	136,956	44,297	181,253	2
43,132	50,117	986,220	432,785	1,419,005	3
		543,607	156,898	700,505	4
51,916	61,500	1,666,783	633,980	2,300,763	
		51,226	8,017	59,243	5
0	0	51,226	8,017	59,243	
				0	6
0	0	0	0	0	
51,916	61,500	2,571,662	885,245	3,456,907	

PURCHASED POWER STATISTICS

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

Particulars (a)	(b)		(c)		
Name of Vendor	WPPI				1
Point of Delivery	BOSCOBEL				2
Type of Power Purchased (firm, dump, etc.)	FIRM				3
Voltage at Which Delivered	69000				4
Point of Metering	EASTSIDE SUBSTATION				5
Total of 12 Monthly Maximum Demands -- kW	81,178				6
Average load factor	72.4689%				7
Total Cost of Purchased Power	2,904,722				8
Average cost per kWh	0.0676				9
On-Peak Hours (if applicable)					10
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	11
January	1,784	2,175			12
February	1,598	1,784			13
March	1,693	1,887			14
April	1,615	1,635			15
May	1,489	1,774			16
June	1,871	1,812			17
July	1,917	1,837			18
August	1,852	2,160			19
September	1,679	1,818			20
October	1,617	1,782			21
November	1,490	1,837			22
December	1,802	2,037			23
Total kWh (000)	20,407	22,538			24

Footnotes:

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

Footnotes:

PRODUCTION STATISTICS TOTALS

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

PRODUCTION STATISTICS

Particulars (a)	Plant (b)	Plant (c)	Plant (d)	Plant (e)	1
Name of Plant	NONE				1
Unit Identification	NONE				2
Type of Generation					3
kWh Net Generation (000)	0				4
Is Generation Metered or Estimated?					5
Is Exciter & Station Use Metered or Estimated?					6
60-Minute Maximum Demand--kW (est. if not meas.)					7
Date and Hour of Such Maximum Demand					8
Load Factor					9
Maximum Net Generation in Any One Day					10
Date of Such Maximum					11
Number of Hours Generators Operated					12
Maximum Continuous or Dependable Capacity--kW					13
Is Plant Owned or Leased?					14
Total Production Expenses					15
Cost per kWh of Net Generation (\$)					16
Monthly Net Generation --- kWh (000):					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

STEAM PRODUCTION PLANTS

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

Boilers

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

1

Turbine-Generators

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

INTERNAL COMBUSTION GENERATION PLANTS

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

Prime Movers

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

INTERNAL COMBUSTION GENERATION PLANTS (cont.)

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

Year Installed (h)	Voltage (kV) (i)	Generators			Total Rated Plant Capacity (kW) (m)	Total Maximum Continuous Plant Capacity (kW) (n)
		kWh Generated by Each Unit Generator During Yr. (000's) (j)	Rated Unit Capacity			
			kW (k)	kVA (l)		
Total		0	0	0	0	0

1

HYDRAULIC GENERATING PLANTS

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

HYDRAULIC GENERATING PLANTS (cont.)

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

SUBSTATION EQUIPMENT

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

Particulars (a)	Utility Designation		(f)
	(b)	(c)	
Name of Substation	DOWNTOWN2	EASTSIDE	1
Voltage--High Side	69,000	69,000	2
Voltage--Low Side	12,470	12,470	3
Num. Main Transformers in Operation	1	1	4
Total Capacity of Transformers in kVA	10,000	10,000	5
Number of Spare Transformers on Hand			6
15-Minute Maximum Demand in kW	4,800	6,668	7
Dt and Hr of Such Maximum Demand	07/06/2009 16:00 12/18/2009 18:00		8
Kwh Output	18,768,000	19,310,000	9
Footnotes			10

SUBSTATION EQUIPMENT (continued)

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

SUBSTATION EQUIPMENT (continued)

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

ELECTRIC DISTRIBUTION METERS & LINE TRANSFORMERS

Particulars (a)	Number of Watt-Hour Meters (b)	Line Transformers		1
		Number (c)	Total Cap. (kVA) (d)	
Number first of year	1,930	406	29,372	1
Acquired during year	50	1	25	2
Total	1,980	407	29,397	3
Retired during year	20			4
Sales, transfers or adjustments increase (decrease)				5
Number end of year	1,960	407	29,397	6
Number end of year accounted for as follows:				7
In customers' use	1,880	383	28,265	8
In utility's use	6			9
Locked meters on customers' premises				10
In stock	74	24	1,132	11
Total end of year	1,960	407	29,397	12
				13

STREET LIGHTING EQUIPMENT

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

Particulars (a)	Watts (b)	Number Each Type (c)	kWh Used Annually (d)	
Street Lighting Non-Ornamental				
Sodium Vapor	100	165	88,150	1
Sodium Vapor	250	77	110,741	2
Total		242	198,891	
Ornamental				
Sodium Vapor	150	150	151,660	3
Total		150	151,660	
Other				
Sodium Vapor	100	25	13,145	4
Sodium Vapor	150	1	1,012	5
Total		26	14,157	