



3014 (02-05-09)

ANNUAL REPORT

OF

Name: CUMBERLAND MUNICIPAL UTILITY

Principal Office: 1265 2ND AVENUE
P.O. BOX 726
CUMBERLAND, WI 54829-726

For the Year Ended: DECEMBER 31, 2008

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

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

GENERAL RULES FOR REPORTING

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

SIGNATURE PAGE

I LORI NYHUS of
(Person responsible for accounts)

Cumberland Municipal Utility, certify that I
(Utility Name)

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

(Signature of person responsible for accounts) 03/27/2009
(Date)

OFFICE SUPERVISOR
(Title)

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: CUMBERLAND MUNICIPAL UTILITY

Utility Address: 1265 2ND AVENUE
P.O. BOX 726
CUMBERLAND, WI 54829-726

When was utility organized? 11/20/1898

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MRS LORI ANN NYHUS

Title: OFFICE SUPERVISOR

Office Address:

1265 2ND AVENUE
P.O. BOX 726
CUMBERLAND, WI 54829

Telephone: (715) 822 - 2595

Fax Number: (715) 822 - 3621

Email Address: utillori@charter.net

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

Name: GEORGE MOMCHILOVICH

Title: COMMISSION PRESIDENT

Office Address:

1265 2ND AVENUE
CUMBERLAND, WI 54829

Telephone: (715) 822 - 8298

Fax Number:

Email Address: none

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: TOM POLACEK

Title: PARTNER

Office Address: VIRCHOW, KRAUSE & COMPANY

TEN TERRACE COURT
P.O. BOX 7398
MADISON, WI 53707-7398

Telephone: (608) 249 - 6622

Fax Number:

Email Address: none

Date of most recent audit report: 2/18/2009

Period covered by most recent audit: JANUARY 1- DECEMBER 31, 2008

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: MR CHARLES J CHRISTENSEN

Title: GENERAL MANAGER

Office Address:

1265 2ND AVENUE
P.O. BOX 726
CUMBERLAND, WI 54829

Telephone: (715) 822 - 2595

Fax Number: (715) 822 - 3621

Email Address: utilchuck@charter.net

Name of utility commission/committee: Cumberland Municipal Utility Commission

Names of members of utility commission/committee:

- MR GEORGE MOMCHILOVICH, PRESIDENT
- MR LOUIS MUENCH, JR, COMMISSIONER
- MR HUBERT THOE, COMMISSIONER
- MR GERALD THON, COMMISSIONER
- MR DENNIS ZAPPA, CITY REPRESENTATIVE

Is sewer service rendered by the utility? NO

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

Date of Ordinance: [REDACTED]

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

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

Firm Name: NONE

Contact Person:

Title:

Telephone:

Fax Number:

Email Address:

Contract/Agreement beginning-ending dates:

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

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	4,215,468	3,440,767	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	2,955,261	2,271,344	2
Depreciation Expense (403)	578,087	572,974	3
Amortization Expense (404-407)	1,386	1,386	4
Taxes (408)	302,121	291,310	5
Total Operating Expenses	3,836,855	3,137,014	
Net Operating Income	378,613	303,753	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	378,613	303,753	
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)	16,892	(10,795)	9
Interest and Dividend Income (419)	54,743	84,667	10
Miscellaneous Nonoperating Income (421)	2,546	1,125	11
Total Other Income	74,181	74,997	
Total Income	452,794	378,750	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(18,065)	(18,065)	12
Other Income Deductions (426)	31,656	18,248	13
Total Miscellaneous Income Deductions	13,591	183	
Income Before Interest Charges	439,203	378,567	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	108,360	115,594	14
Amortization of Debt Discount and Expense (428)	16,380	16,380	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	5,335	6,740	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
Total Interest Charges	130,075	138,714	
Net Income	309,128	239,853	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	5,854,070	5,614,217	20
Balance Transferred from Income (433)	309,128	239,853	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)	6,163,198	5,854,070	

DETAILS OF INCOME STATEMENT ACCOUNTS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
UTILITY OPERATING INCOME				
Operating Revenues (400):				
Derived	4,215,468	0	4,215,468	1
Total (Acct. 400):	4,215,468	0	4,215,468	
Operation and Maintenance Expense (401-402):				
Derived	2,955,261	0	2,955,261	2
Total (Acct. 401-402):	2,955,261	0	2,955,261	
Depreciation Expense (403):				
Derived	578,087	0	578,087	3
Total (Acct. 403):	578,087	0	578,087	
Amortization Expense (404-407):				
Derived	1,386	0	1,386	4
Total (Acct. 404-407):	1,386	0	1,386	
Taxes (408):				
Derived	302,121	0	302,121	5
Total (Acct. 408):	302,121	0	302,121	
Revenues from Utility Plant Leased to Others (412):				
NONE	0		0	6
Total (Acct. 412):	0	0	0	
Expenses of Utility Plant Leased to Others (413):				
NONE	0		0	7
Total (Acct. 413):	0	0	0	
TOTAL UTILITY OPERATING INCOME:	378,613	0	378,613	
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):				
UTILITY APARTMENT - 1	8,682	0	8,682	10
UTILITY APARTMENT - 2	8,210		8,210	11
Total (Acct. 418):	16,892	0	16,892	
Interest and Dividend Income (419):				
MONEY MARKET ACCOUNT	24	0	24	12
CD INTEREST	3,044	0	3,044	13
LOCAL GOVERNMENT INVESTMENT POOL INTEREST	71	0	71	14
DAIN RAUSCHER INTEREST	16,614	0	16,614	15
SWEEP ACCOUNT INTEREST	34,990		34,990	16
Total (Acct. 419):	54,743	0	54,743	

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):				
Contributed Plant - Water		429	429	17
Contributed Plant - Electric		2,117	2,117	18
NONE			0	19
Total (Acct. 421):	0	2,546	2,546	
TOTAL OTHER INCOME:	71,635	2,546	74,181	
MISCELLANEOUS INCOME DEDUCTIONS				
Miscellaneous Amortization (425):				
Regulatory Liability (253) Amortization	(18,065)	0	(18,065)	20
NONE			0	21
Total (Acct. 425):	(18,065)	0	(18,065)	
Other Income Deductions (426):				
Depreciation Expense on Contributed Plant - Water	0	13,272	13,272	22
Depreciation Expense on Contributed Plant - Electric	0	18,384	18,384	23
NONE			0	24
Total (Acct. 426):	0	31,656	31,656	
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(18,065)	31,656	13,591	
INTEREST CHARGES				
Interest on Long-Term Debt (427):				
Derived	108,360	0	108,360	25
Total (Acct. 427):	108,360	0	108,360	
Amortization of Debt Discount and Expense (428):				
AMORTIZATION EXPENSE - BOND	16,380		16,380	26
Total (Acct. 428):	16,380	0	16,380	
Amortization of Premium on Debt--Cr. (429):				
NONE			0	27
Total (Acct. 429):	0	0	0	
Interest on Debt to Municipality (430):				
Derived	5,335	0	5,335	28
Total (Acct. 430):	5,335	0	5,335	
Other Interest Expense (431):				
Derived	0	0	0	29
Total (Acct. 431):	0	0	0	
Interest Charged to Construction--Cr. (432):				
NONE			0	30
Total (Acct. 432):	0	0	0	
TOTAL INTEREST CHARGES:	130,075	0	130,075	
NET INCOME:	338,238	(29,110)	309,128	

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				
Unappropriated Earned Surplus (Beginning of Year) (216):				
Derived	5,886,423	(32,353)	5,854,070	31
Total (Acct. 216):	5,886,423	(32,353)	5,854,070	
Balance Transferred from Income (433):				
Derived	338,238	(29,110)	309,128	32
Total (Acct. 433):	338,238	(29,110)	309,128	
Miscellaneous Credits to Surplus (434):				
CLOSE OUT OF CIAC ACCOUNTS-ADJ PER PSC	(821,842)	821,842	0	33
Total (Acct. 434):	(821,842)	821,842	0	
Miscellaneous Debits to Surplus--Debit (435):				
NONE			0	34
Total (Acct. 435)--Debit:	0	0	0	
Appropriations of Surplus--Debit (436):				
Detail appropriations to (from) account 215			0	35
Total (Acct. 436)--Debit:	0	0	0	
Appropriations of Income to Municipal Funds--Debit (439):				
NONE			0	36
Total (Acct. 439)--Debit:	0	0	0	
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	5,402,819	760,379	6,163,198	

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	0	0	0	0	1
Costs & Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold	0	0	0	0	0	2
Payroll	0	0	0	0	0	3
Materials	0	0	0	0	0	4
Taxes	0	0	0	0	0	5
Other (list by major classes):						
NONE	0	0	0	0	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	317,884	3,897,584	0	0	4,215,468	1
Less: interdepartmental sales	453	28,723	0	0	29,176	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	3,091				3,091	5
Other Increases or (Decreases)						
to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	314,340	3,868,861	0	0	4,183,201	

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	110,330	0	110,330	1
Electric operating expenses	478,068	0	478,068	* 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	5,086	0	5,086	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	50,011	0	50,011	* 19
Total Payroll	643,495	0	643,495	

DISTRIBUTION OF TOTAL PAYROLL

Distribution of Total Payroll (Page F-05)

General footnotes

ELECTRIC OPERATING EXPENSES INCREASED DUE TO INCREASE IN PAY AS WELL AS ONE EMPLOYEE WHO WILL BE RETIRING IN 2009 WHO WAS GIVEN A \$50,000 "BUY OUT"

ALL OTHER ACCOUNTS INCREASED DUE TO PAY OUT OF ACCUMULATED VACATION

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	1.3	1
Electric	7.7	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)	16,427,314	16,341,089	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	9,764,024	9,188,812	2
Net Utility Plant	6,663,290	7,152,277	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	45,285	45,285	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	42,803	42,803	4
Net Nonutility Property	2,482	2,482	
Investment in Municipality (123)	270,263	297,432	5
Other Investments (124)	0	0	6
Sinking Funds (125)	0	0	7
Depreciation Fund (126)	0	0	8
Other Special Funds (128)	356,378	352,401	9
Total Other Property and Investments	629,123	652,315	
CURRENT AND ACCRUED ASSETS			
Cash (131)	1,666,439	1,384,800	* 10
Special Deposits (134)	0	61	* 11
Working Funds (135)	0	0	12
Temporary Cash Investments (136)	217,822	64,682	* 13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	348,145	185,679	* 15
Other Accounts Receivable (143)	91,520	102,804	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	(61)	0	* 17
Receivables from Municipality (145)	22,438	18,491	18
Plant Materials and Operating Supplies (154)	204,626	157,331	* 19
Merchandise (155)	0	0	20
Other Materials and Supplies (156)	0	0	21
Stores Expense (163)	0	0	22
Prepayments (165)	28,053	24,565	23
Interest and Dividends Receivable (171)	0	0	24
Accrued Utility Revenues (173)	0	0	25
Miscellaneous Current and Accrued Assets (174)	0	0	26
Total Current and Accrued Assets	2,579,104	1,938,413	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	162,317	178,733	27
Extraordinary Property Losses (182)	0	0	28
Preliminary Survey and Investigation Charges (183)	8,667	8,667	29
Clearing Accounts (184)	0	0	30
Temporary Facilities (185)	0	0	31
Miscellaneous Deferred Debits (186)	0	0	32
Total Deferred Debits	170,984	187,400	
Total Assets and Other Debits	10,042,501	9,930,405	

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)	255,174	255,174	33
Appropriated Earned Surplus (215)		0	34
Unappropriated Earned Surplus (216)	6,163,198	5,854,070	35
Total Proprietary Capital	6,418,372	6,109,244	
LONG-TERM DEBT			
Bonds (221)	2,600,000	2,810,000	36
Advances from Municipality (223)	58,386	86,764	37
Other Long-Term Debt (224)	0	5,200	38
Total Long-Term Debt	2,658,386	2,901,964	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	39
Accounts Payable (232)	208,971	158,866	40
Payables to Municipality (233)	77,634	63,252	41
Customer Deposits (235)	395	445	42
Taxes Accrued (236)	250,375	245,526	43
Interest Accrued (237)	8,435	9,073	44
Tax Collections Payable (241)	0		45
Miscellaneous Current and Accrued Liabilities (242)	148,971	150,681	46
Total Current and Accrued Liabilities	694,781	627,843	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	47
Customer Advances for Construction (252)		0	48
Other Deferred Credits (253)	270,970	291,358	49
Total Deferred Credits	270,970	291,358	
OPERATING RESERVES			
Property Insurance Reserve (261)		0	50
Injuries and Damages Reserve (262)		0	51
Pensions and Benefits Reserve (263)		0	52
Miscellaneous Operating Reserves (265)		0	53
Total Operating Reserves	0	0	
Total Liabilities and Other Credits	10,042,509	9,930,409	

BALANCE SHEET

Balance Sheet (Page F-07)

General footnotes

ACCOUNT 131- CASH, INCREASE IN 2008 DUE TO ELECTRIC RATE INCREASE AND CHANGE IN BILLING DATES.
ACCOUNT 136 - TEMPORARY INVESTMENTS - INCREASE IN 2008 DUE TO OPENING OF (3) \$50,000.00 CD'S WHICH THE UTILITY DID NOT HAVE IN 2007.

ACCOUNT 142- ACCOUNTS RECEIVABLE - INCREASE IN 2008 DUE TO CHANGE IN BILLING CYCLE DATES, BILLS NOW NOT RENDERED UNTIL LAST DAY OF THE MONTH - IN 2007, DECEMBER BILLS WERE ISSUED BY THE 18TH OF THE MONTH AND MANY WERE PAID PRIOR TO THE END OF THE YEAR, IN 2008, BILLS WERE NOT MAILED OUT UNTIL THE 5TH OF JANUARY, THEREFORE NO DECEMBER PAYMENTS HAD BEEN MADE IN 2008.

ACCOUNT 154 - MATERIALS AND SUPPLIES, INCREASE IN 2008 DUE TO RISING COST OF FUEL.

If Total Assets and Other Debits differ from Total Liabilities and Other Credits by \$10 or less, please explain.

ACCOUNT 144 - AMOUNT DID NOT CARRY OVER FROM 2007 - 2007 AMOUNT SHOULD BE (\$61) AS WELL AS 2008 AMOUNT. AS THIS AMOUNT DID NOT CARRY OVER TO THE BALANCE END OF YEAR AMOUNT, WE RECORDED THIS IN ACCOUNT 134 - SPECIAL FUNDS IN AN EFFORT TO HAVE THE BALANCE SHEET AND INCOME STATEMENT AMOUNTS EQUAL WHAT HAD BEEN REPORTED IN 2007.

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	2,386,561	0	0	13,954,528	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)	1,593,924	0	0	13,344,940	2
Utility Plant in Service - Contributed Plant (101.2)	821,197	0	0	488,783	3
Utility Plant Purchased or Sold (102)					4
Utility Plant Leased to Others (104)					5
Property Held for Future Use (105)				141,321	6
Completed Construction not Classified (106)				37,149	7 *
Construction Work in Progress (107)				0	8
Total Utility Plant	2,415,121	0	0	14,012,193	
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)	717,424	0	0	8,500,482	9
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	271,390	0	0	274,728	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	988,814	0	0	8,775,210	
Other Utility Plant Accounts:					
Utility Plant Acquisition Adjustments (117)				0	16
Accumulated Provision for Amortization of Utility Plant Acquisition Adjustments (118)				(6,928)	17
Other Utility Plant Adjustments (119)					18
Total Other Utility Plant Accounts	0	0	0	(6,928)	
Net Utility Plant	1,426,307	0	0	5,230,055	

NET UTILITY PLANT

Net Utility Plant (Page F-08)

General footnotes

AMOUNT IN ACCOUNT 106 - COMPLETED CONSTRUCTION NOT CLASSIFIED - SHOULD ACTUALLY BE OLD ACCOUNT 108 - UTILITY PLANT ACQUISITION ADJUSTMENTS, HOWEVER, IF WE RECORD THIS IN ACCOUNT 117 - THE UTILITY PLANT DOES NOT CARRY FORWARD TO THE BALANCE SHEET SO THE BALANCE SHEET AND INCOME STATEMENT EQUALS.

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)	690,364	7,983,337			8,673,701	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	56,018	522,069			578,087	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	3,607				3,607	6
Accruals charged other						7
accounts (specify):						8
AMORTIZATION DEPRECIATION EXPENSE		1,385			1,385	9
Salvage					0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	59,625	523,454	0	0	583,079	16
Debits during year						17
Book cost of plant retired	32,565	6,309			38,874	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	32,565	6,309	0	0	38,874	25
Balance end of year (111.1)	717,424	8,500,482	0	0	9,217,906	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)	258,767	256,344			515,111	1
Credits During Year						2
Accruals:						3
Charged Other Income Deductions (426)	13,272	18,384			31,656	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	13,272	18,384	0	0	31,656	16
Debits during year						17
Book cost of plant retired	649	0			649	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	649	0	0	0	649	25
Balance end of year (111.2)	271,390	274,728	0	0	546,118	26
Footnotes						27

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0	0	0	0	1
Utility owned apartment	34,362	0	0	34,362	2
Water chlorinator	527	0	0	527	3
UTILITY OWNED HOME	10,396	0	0	10,396	4
Total Nonutility Property (121)	45,285	0	0	45,285	
Less accum. prov. depr. & amort. (122)	42,803	0	0	42,803	5
Net Nonutility Property	2,482	0	0	2,482	

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

Particulars (a)	Amount (b)	
Balance first of year		* 1
Additions:		
Provision for uncollectibles during year	0	2
Collection of accounts previously written off: Utility Customers	0	3
Collection of accounts previously written off: Others	0	4
Total Additions	0	
Deductions:		
Accounts written off during the year: Utility Customers	0	5
Accounts written off during the year: Others	61	* 6
Total accounts written off	61	
Balance end of year	(61)	

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

Accumulated Provision for Uncollectible Accounts-Cr. (Acct. 144) (Page F-12)

General footnotes

amount recorded as deduction (\$61) is actually from prior years - the balance first of year would not carry over

MATERIALS AND SUPPLIES

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

Account	Total End of Year	Amount Prior Year	
Electric utility total	185,625	140,036	1
Water utility (154)	19,001	17,295	2
Sewer utility (154)			3
Heating utility (154)			4
Gas utility (154)			5
Merchandise (155)		0	6
Other materials & supplies (156)			7
Stores expense (163)			8
Total Materials and Supplies	204,626	157,331	

MATERIALS AND SUPPLIES

Materials and Supplies (Page F-13)

General footnotes

FUEL - ACCOUNT 151 - INCREASED IN 2008 DUE TO INCREASE IN FUEL COSTS

**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)				
2006 REVENUE BOND-ISSUANCE COSTS	3,180	428	31,835	* 1
2006 REVENUE BOND-LOSS ON REFUNDING	10,104	428	101,029	2
2006 REVENUE BONDS-DEBT DISCOUNT	3,096	428	29,453	3
Total			162,317	
Unamortized premium on debt (251)				
NONE		0		4
Total			0	

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

Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251) (Page F-14)

General footnotes

2006 REVENUE BOND - ISSUANCE COSTS - END OF YEAR BALANCE IN 2007 SHOULD HAVE BEEN \$35,015
RATHER THAN \$35,051 (TYPO IN 2007 ANNUAL REPORT)

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	255,174	1
Changes during year (explain):		
NONE	0	2
Balance end of year	<u><u>255,174</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)	
2006 ELECTRIC REVENUE BOND	06/27/2006	12/01/2018	3.64%	2,600,000	1
Total Bonds (Account 221):				2,600,000	

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)					
UNFUNDED LIABILITY DUE TO CITY	07/01/2003	06/01/2011	3.75%	58,386	1
Total for Account 223				58,386	
Other Long-Term Debt (224)					
PAYABLES TO BARRON ELECTRIC	12/31/2003	12/31/2008	0.00%	0	2
Total for Account 224				0	
Notes Payable (231)					
NONE	00/00/0000	00/00/0000	0.00%	0	3
Total for Account 231				0	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	245,526	1
Accruals:		
Charged water department expense	43,071	2
Charged electric department expense	259,021	3
Charged sewer department expense	1,006	4
Other (explain):		
NONE		5
Total Accruals and other credits	303,098	
Taxes paid during year:		
County, state and local taxes	245,600	6
Social Security taxes	45,056	7
PSC Remainder Assessment	3,660	8
Other (explain):		
WISCONSIN GROSS RECEIPTS TAX	3,933	9
Total payments and other debits	298,249	
Balance end of year	250,375	

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)					
ELECTRIC REVENUE BONDS - 2000	9,082	108,360	108,995	8,447	1
Subtotal	9,082	108,360	108,995	8,447	
Advances from Municipality (223)					
UNFUNDED LIABILITY DUE TO CITY	0	5,335	5,335	0	2
Subtotal	0	5,335	5,335	0	
Other Long-Term Debt (224)					
NONE	0	0	0	0	3
Subtotal	0	0	0	0	
Notes Payable (231)					
Customer Deposits	(9)	0	3	(12)	4
Subtotal	(9)	0	3	(12)	
Total	9,073	113,695	114,333	8,435	

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):		
PAYMENTS DUE FOR DEVELOPMENT	270,263	1
Total (Acct. 123):	270,263	
Other Investments (124):		
NONE	0	2
Total (Acct. 124):	0	
Sinking Funds (125):		
NONE		3
Total (Acct. 125):	0	
Depreciation Fund (126):		
NONE	0	4
Total (Acct. 126):	0	
Other Special Funds (128):		
2000 BOND REDEMPTION RESERVE	356,378	5
Total (Acct. 128):	356,378	
Special Deposits (134):		
NONE	0	6
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE		7
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	38,060	8
Electric	307,991	9
Sewer (Regulated)		10
Other (specify):		
AMOUNT DUE FOR PUBLIC BENEFITS	2,094	11
Total (Acct. 142):	348,145	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	77,634	* 12
Merchandising, jobbing and contract work	0	13
Other (specify):		
POLE ATTACHMENTS	3,339	14
AMOUNT DUE FOR UNDERGROUND	1,659	15
AMOUNT DUE FOR BOOKKEEPING	5,000	16
MISC - PHONE/POSTAGE	1,480	17
DAMAGES - POLE HIT	2,408	18
Total (Acct. 143):	91,520	
Receivables from Municipality (145):		
AMOUNTS PLACED ON 2007 TAX ROLL	2,614	19

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)	
Receivables from Municipality (145):		
AMOUNTS PLACED ON 2008 TAX ROLL	4,989	20
JOINT METER ALLOCATION DUE	11,688	* 21
AMOUNT DUE TO UTILITY FOR BILLING AND COLLECTING	3,147	22
Total (Acct. 145):	22,438	
Prepayments (165):		
LOCAL GOVERNMENT PROPERTY INSURANCE	7,398	23
ANTEHM - DENTAL INSURANCE	1,263	24
PRINCIPAL FINANCIAL	1,168	25
KOMARK AND ASSOCIATES - POLLUTION POLICY	545	26
DEPARTMENT OF EMPLOYEE TRUST FUNDS - HEALTH INSURANCE	16,671	27
MINNESOTA MUTUAL LIFE INSURANCE	1,008	28
Total (Acct. 165):	28,053	
Extraordinary Property Losses (182):		
NONE	0	29
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
WATER SYSTEM MODEL PROJECT	8,667	30
Total (Acct. 183):	8,667	
Clearing Accounts (184):		
NONE		31
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE		32
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
NONE		33
Total (Acct. 186):	0	
Payables to Municipality (233):		
SEWER BILLINGS DUE TO THE CITY	77,634	* 34
Total (Acct. 233):	77,634	
Other Deferred Credits (253):		
Regulatory Liability	270,970	35
NONE	0	36
Total (Acct. 253):	270,970	

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.

ACCOUNT 233 - PAYABLES TO MUNICIPALITY - AMOUNT IS AMOUT OF SEWER PAYABLES DUE TO THE CITY OF CUMBERLAND AT 12/31/08.

ACCOUNT 145 - RECEIVABLES FROM MUNICIPALITY - \$11,688 IS AMOUNT DUE AT YEAR END FOR JOINT METER ALLOCATION.

ACCOUNT 143 - OTHER ACCOUNTS RECEIVABLES (SEWER) AMOUNT IS FOR SEWER RECEIVABLES DUE TO CITY OF CUMBERLAND ONCE THEY ARE COLLECTED FROM ITS CUSTOMERS.

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)	1,577,853	13,317,491	0	0	14,895,344	1
Materials and Supplies	18,148	162,830	0	0	180,978	2
Other (specify):						
NONE	0	0	0	0	0	3
Less Average:						
Reserve for Depreciation (111.1)	703,894	8,241,909	0	0	8,945,803	4
Customer Advances for Construction	0	0	0	0	0	5
Regulatory Liability	150,233	129,769	0	0	280,002	6
NONE	0	0	0	0	0	7
Average Net Rate Base	741,874	5,108,643	0	0	5,850,517	
Net Operating Income	(284)	378,897	0	0	378,613	8
Net Operating Income as a percent of						
Average Net Rate Base	-0.04%	7.42%	N/A	N/A	6.47%	

**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	155,080	133,955	0	0	289,035	1
Add credits during year:					0	2
Deduct charges:						
Miscellaneous Amortization (425)	9,693	8,372	0	0	18,065	3
Other (specify):					0	4
Balance End of Year	145,387	125,583	0	0	270,970	

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.

NEW WATER RATES WENT INTO EFFECT ON DECEMBER 1, 2008
NEW DAIRYLAND CONTRACT WEHNT INTO EFFECT ON MAY 1, 2008 WHICH IMPACTED OUR COST OF
POWER, AFFECTING THE POWER COST ADJUSTMENT

5. Obligations incurred or assumed, excluding commercial paper.

NONE

6. Formal proceedings with the Public Service Commission.

NONE AT YEAR END - WATER RATE CASE APPROVED AND RATES WENT INTO EFFECT ON DECEMBER
1, 2008

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)	312,855	293,725	1
Total Sales of Water	312,855	293,725	
Other Operating Revenues			
Forfeited Discounts (470)	1,320	1,138	2
Rents from Water Property (472)	0	0	3
Interdepartmental Rents (473)	0	0	4
Other Water Revenues (474)	3,709	3,665	5
Total Other Operating Revenues	5,029	4,803	
Total Operating Revenues	317,884	298,528	
Operation and Maintenance Expenses			
Source of Supply Expenses (600-605)	0	0	6
Pumping Expenses (620-625)	74,171	91,818	7
Water Treatment Expenses (630-635)	636	14,976	8
Transmission and Distribution Expenses (640-655)	67,641	58,435	9
Customer Accounts Expenses (901-906)	18,664	13,913	10
Sales Expenses (910)	0	0	11
Administrative and General Expenses (920-935)	57,937	49,631	12
Total Operation and Maintenance Expenses	219,049	228,773	
Other Operating Expenses			
Depreciation Expense (403)	56,018	55,014	13
Amortization Expense (404-407)	0	0	14
Taxes (408)	43,101	42,315	15
Total Other Operating Expenses	99,119	97,329	
Total Operating Expenses	318,168	326,102	
NET OPERATING INCOME	(284)	(27,574)	

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)	12	300	1,076	1
Commercial (460.2)	1	16	74	2
Industrial (460.3)	0	0	0	3
Public Authority (460.4)	0	0	0	4
Total Unmetered Sales to General Customers (460)	13	316	1,150	
Metered Sales to General Customers (461)				
Residential (461.1)	886	33,718	95,286	* 5
Commercial (461.2)	149	22,506	37,018	6
Industrial (461.3)	5	93,550	76,913	* 7
Public Authority (461.4)	16	3,794	7,310	8
Total Metered Sales to General Customers (461)	1,056	153,568	216,527	
Private Fire Protection Service (462)	12		4,957	9
Public Fire Protection Service (463)	1		89,768	10
Other Water Sales (465)	0	0	0	11
Sales for Resale (466)	0	0	0	12
Interdepartmental Sales (467)	1	241	453	13
Total Sales of Water	1,083	154,125	312,855	

WATER OPERATING REVENUES - SALES OF WATER

Water Operating Revenues - Sales of Water (Page W-02)

General footnotes

RESIDENTIAL AND INDUSTRIAL SALES INCREASED DUE TO WATER RATE INCREASE, INDUSTRIAL SALES USAGE INCREASED IN 2008 AS WELL.

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		0	0	1
Total		0	0	

OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)	33	1
Other (specify):		
Wholesale fire protection billed		2
Amount billed (usually per rate schedule F-1 or Fd-1)	89,735	3
NONE		4
Total Public Fire Protection Service (463)	89,768	
Forfeited Discounts (470):		
NONE		5
Customer late payment charges	1,320	6
Other (specify):		
Total Forfeited Discounts (470)	1,320	
Rents from Water Property (472):		
NONE	0	7
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE	0	8
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
RECONNECTS	615	9
MISC - CUSTOMER BILLING REVENUES	357	10
Return on net investment in meters charged to sewer department	2,737	11
Other (specify):		
Total Other Water Revenues (474)	3,709	

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	0	1
Purchased Water (601)	0	0	2
Operation Supplies and Expenses (602)	0	0	3
Maintenance of Water Source Plant (605)	0	0	4
Total Source of Supply Expenses	0	0	
PUMPING EXPENSES			
Operation Labor (620)	28,768	26,631	5
Fuel for Power Production (621)	0	0	6
Fuel or Power Purchased for Pumping (622)	28,675	22,657	* 7
Operation Supplies and Expenses (623)	6,977	4,769	8
Maintenance of Pumping Plant (625)	9,751	37,761	* 9
Total Pumping Expenses	74,171	91,818	
WATER TREATMENT EXPENSES			
Operation Labor (630)	0	0	10
Chemicals (631)	0	0	11
Operation Supplies and Expenses (632)	0	241	12
Maintenance of Water Treatment Plant (635)	636	14,735	* 13
Total Water Treatment Expenses	636	14,976	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Labor (640)	22,594	19,378	14
Operation Supplies and Expenses (641)	6,125	3,469	15
Maintenance of Distribution Reservoirs and Standpipes (650)	0	0	16
Maintenance of Mains (651)	14,202	14,850	17
Maintenance of Services (652)	15,677	9,080	* 18
Maintenance of Meters (653)	1,477	4,527	19
Maintenance of Hydrants (654)	6,834	6,681	20
Maintenance of Other Plant (655)	732	450	21
Total Transmission and Distribution Expenses	67,641	58,435	
CUSTOMER ACCOUNTS EXPENSES			
Meter Reading Labor (901)	3,364	3,417	22
Accounting and Collecting Labor (902)	10,576	9,142	23
Supplies and Expenses (903)	1,633	1,354	24
Uncollectible Accounts (904)	3,091	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	0	26
Total Customer Accounts Expenses	18,664	13,913	
SALES EXPENSES			
Sales Expenses (910)	0	0	27
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	2,278	2,102	28
Office Supplies and Expenses (921)	1,432	1,040	29
Administrative Expenses Transferred--Credit (922)	0	0	30
Outside Services Employed (923)	6,437	12,799	* 31
Property Insurance (924)	4,224	4,191	32
Injuries and Damages (925)	100	0	33
Employee Pensions and Benefits (926)	19,913	17,938	34
Regulatory Commission Expenses (928)	4,152	98	* 35
Miscellaneous General Expenses (930)	6,465	4,858	36
Transportation Expenses (933)	8,303	4,006	* 37
Maintenance of General Plant (935)	4,633	2,599	38
Total Administrative and General Expenses	57,937	49,631	
Total Operation and Maintenance Expenses	219,049	228,773	

WATER OPERATION & MAINTENANCE EXPENSES

Water Operation & Maintenance Expenses (Page W-05)

General footnotes

ACCOUNT 622- POWER PURCHASED FOR PUMPING - COST INCREASED DUE TO REPAIR OF WELL AS WELL AS INCREASE IN POWER COST ADJUSTMENT IN 2008 DUE TO DAIRYLAND CONTRACT

ACCOUNT 625 - MAINTENANCE OF PUMPING PLANT - DECREASED IN 2008, 2007 HAD UNUSUAL EXPENSES AS EXPLAINED IN 2007 ANNUAL REPORT.

ACCOUNT 635 - MAINTENANCE OF WATER TREATMENT PLANT - INCREASED IN 2007 DUE TO DNR REQUIREMENT, AS EXPLAINED IN 2007 ANNUAL REPORT.

ACCOUNT 652 - MAINTENANCE OF SERVICES - INCREASED IN 2008 DUE TO FROZEN SERVICES IN 2008 DUE TO THE EXTREME COLD WEATHER, AS WELL AS LABOR RECLASSIFICATION OF JOBS IN 2008 - 2007 SAW MORE TIME INVOLVED IN METER MAINTENANCE.

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

NEW DAIRYLAND CONTRACT WENT INTO EFFECT ON MAY 1, 2008 WHICH AFFECTED OUR COST OF POWER AND IN TURN AFFECTED THE POWER COST ADJUSTMENT

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

ACCOUNT 622- POWER PURCHASED FOR PUMPING - COST INCREASED DUE TO REPAIR OF WELL AS WELL AS INCREASE IN POWER COST ADJUSTMENT IN 2008 DUE TO DAIRYLAND CONTRACT

ACCOUNT 625 - MAINTENANCE OF PUMPING PLANT - DECREASED IN 2008, 2007 HAD UNUSUAL EXPENSES AS EXPLAINED IN 2007 ANNUAL REPORT.

ACCOUNT 635 - MAINTENANCE OF WATER TREATMENT PLANT - INCREASED IN 2007 DUE TO DNR REQUIREMENT, AS EXPLAINED IN 2007 ANNUAL REPORT. UNUSUAL EXPENSE WHICH WE HOPE DOES NOT CONTINUE TO RECUR.

ACCOUNT 652 - MAINTENANCE OF SERVICES - INCREASED IN 2008 DUE TO FROZEN SERVICES IN 2008 DUE TO THE EXTREME COLD WEATHER, AS WELL AS LABOR RECLASSIFICATION OF JOBS IN 2008 - 2007 SAW MORE TIME INVOLVED IN METER MAINTENANCE.

ACCOUNT 904- UNCOLLECTIBLE ACCOUNTS, INCREASE DUE TO WRITING OFF OF TWO ACCOUNTS WHICH WERE UNCOLLECTIBLE. THIS SHOULD NOT RECUR IN FUTURE YEARS.

ACCOUNT 923 - OUTSIDE SERVICES EMPLOYED, INCREASE DUE TO WATER SYSTEM MODEL UPDATE FROM COOPER IN AMOUNT OF \$2440 AND WATER SYSTEM IMPROVEMENTS OF \$1229 FROM COOPER ENGINEERING.

ACCOUNT 928 - REGULATORY COMMISSION EXPENSE - INCREASE DUE TO WATER RATE CASE

ACCOUNT 933- TRANSPORTATION EXPENSE - INCREASE DUE TO MAINTENANCE ON VEHICLE AS WELL AS INCREASE IN GAS COSTS IN 2008.

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		36,856	36,266	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		1,006	990	2
Net property tax equivalent		35,850	35,276	
Social Security		6,310	6,133	3
PSC Remainder Assessment		941	906	4
Other (specify): NONE			0	5
Total tax expense		43,101	42,315	

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			Barron				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.210000				3
County tax rate	mills		5.190000				4
Local tax rate	mills		7.040000				5
School tax rate	mills		11.300000				6
Voc. school tax rate	mills		1.240000				7
Other tax rate - Local	mills		0.880000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		25.860000				10
Less: state credit	mills		1.670000				11
Net tax rate	mills		24.190000				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		7.040000				14
Combined School Tax Rate	mills		12.540000				15
Other Tax Rate - Local	mills		0.880000				16
Total Local & School Tax	mills		20.460000				17
Total Tax Rate	mills		25.860000				18
Ratio of Local and School Tax to Total	dec.		0.791183				19
Total tax net of state credit	mills		24.190000				20
Net Local and School Tax Rate	mills		19.138724				21
Utility Plant, Jan. 1	\$	2,386,561	2,386,561				22
Materials & Supplies	\$	17,295	17,295				23
Subtotal	\$	2,403,856	2,403,856				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	2,403,856	2,403,856				26
Assessment Ratio	dec.		0.801100				27
Assessed Value	\$	1,925,729	1,925,729				28
Net Local & School Rate	mills		19.138724				29
Tax Equiv. Computed for Current Year	\$	36,856	36,856				30
Tax Equivalent per 1994 PSC Report	\$	29,171					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	36,856					34
Footnotes			*				35

PROPERTY TAX EQUIVALENT (WATER)

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

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

LOCAL TAX RATE IS AMOUNT FOR BEAVER DAM LAKE DISTRICT.

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT						
Organization (301)	0				0	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
Total Intangible Plant	0	0	0	0	0	
SOURCE OF SUPPLY PLANT						
Land and Land Rights (310)	2,321				2,321	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)	62,469				62,469	8
Supply Mains (316)	0				0	9
Other Water Source Plant (317)	0				0	10
Total Source of Supply Plant	64,790	0	0	0	64,790	
PUMPING PLANT						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	21,470				21,470	12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	177,818				177,818	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	2,668				2,668	16
Total Pumping Plant	201,956	0	0	0	201,956	
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)	3,631				3,631	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
Total Water Treatment Plant	3,631	0	0	0	3,631	
TRANSMISSION AND DISTRIBUTION PLANT						
Land and Land Rights (340)	6,375				6,375	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	57,729				57,729	24
Transmission and Distribution Mains (343)	494,916	4,001	2,564		496,353	25
Services (345)	102,900	10,672	1,305	3,091	115,358	* 26
Meters (346)	131,157	349	350		131,156	27
Hydrants (348)	160,709	5,471	2,946		163,234	28

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT						
Other Transmission and Distribution Plant (349)	0				0	29
Total Transmission and Distribution Plant	953,786	20,493	7,165	3,091	970,205	
GENERAL PLANT						
Land and Land Rights (389)	5,173				5,173	30
Structures and Improvements (390)	143,150				143,150	31
Office Furniture and Equipment (391)	8,619				8,619	32
Computer Equipment (391.1)	26,286				26,286	33
Transportation Equipment (392)	46,589				46,589	34
Stores Equipment (393)	0				0	35
Tools, Shop and Garage Equipment (394)	20,451	1,122			21,573	36
Laboratory Equipment (395)	0				0	37
Power Operated Equipment (396)	29,299				29,299	38
Communication Equipment (397)	7,400				7,400	39
SCADA Equipment (397.1)	46,470	40,000	25,400		61,070	* 40
Miscellaneous Equipment (398)	4,183				4,183	41
Total General Plant	337,620	41,122	25,400	0	353,342	
Total utility plant in service directly assignable	1,561,783	61,615	32,565	3,091	1,593,924	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	1,561,783	61,615	32,565	3,091	1,593,924	

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

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

If Adjustments for any account are nonzero, please explain.

ACCOUNT 345 - SERVICES - ADJUSTMENT OF \$3091 MADE BY AUDITORS AS AMOUNT HAD ORIGINALLY BEEN
INCOREECTLY POSTED TO 345 CIAC ACCOUNT

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)	5,000				5,000	8
Supply Mains (316)	0				0	9
Other Water Source Plant (317)	0				0	10
Total Source of Supply Plant	5,000	0	0	0	5,000	
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)	627,659				627,659	25
Services (345)	105,921	159	649	(3,091)	102,340	* 26
Meters (346)	0				0	27

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT						
Hydrants (348)	86,198				86,198	28
Other Transmission and Distribution Plant (349)	0				0	29
Total Transmission and Distribution Plant	819,778	159	649	(3,091)	816,197	
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	824,778	159	649	(3,091)	821,197	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	824,778	159	649	(3,091)	821,197	

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

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

If Adjustments for any account are nonzero, please explain.

ACCOUNT 345 - SERVICES (CIAC) ADJUSTMENT OF (\$3091) MADE PER AUDITORS AS SERVICES SHOULD BE
NON-CIAC

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			7,237	7,237	1
February			6,903	6,903	2
March			7,398	7,398	3
April			6,666	6,666	4
May			6,741	6,741	5
June			7,405	7,405	6
July			32,816	32,816	7
August			37,302	37,302	8
September			36,054	36,054	9
October			19,066	19,066	10
November			5,993	5,993	11
December			7,549	7,549	12
Total annual pumpage	0	0	181,130	181,130	

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):	181,130	1
Less: Gallons (000's) used in the treatment process:		2
Subtotal: Gallons (000's) entering distribution system:	181,130	3
Less: Gallons (000's) sold:	154,125	4
Gallons (000's) entering distribution system but not sold:	27,005	5
Estimated Water Usage:		6
Gallons (000's) used to flush mains:	4,156	7
Gallons (000's) used for fire protection:	174	8
Gallons (000's) used to prevent freezing of distribution system:	1,763	9
Gallons (000's) used for other system uses:	560	10
Subtotal Estimated Usage:	6,653	11
Estimated Water Losses:		12
Gallons (000's) lost due to main leaks or breaks:	498	13
Gallons (000's) lost due to service leaks or breaks:	476	14
Gallons (000's) lost due to hydrant leaks, tank overflows and pressure reducing valves:	426	15
Gallons (000's) for unauthorized usage such as vandalism and theft:		16
Gallons (000's) not accounted for:	18,952	17
Subtotal of Estimated Losses:	20,352	18
Percentage of water entering distribution system sold:	85%	19
Percentage of unaccounted for water:	10%	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.)	1,815	22
Date of maximum: 09/03/2008		23
Cause of maximum: Seneca Foods Canning Factory		24
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)	93	25
Date of minimum: 01/16/2008		26
Total KWH used by the utility (include pumping, treatment facilities and other utility operations):	266,554	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:	1	32
Number of service breaks repaired this year:	2	33
Population served (estimate the number of individuals served):		34
Inside municipality?		35
Outside municipality?		36

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
WELL	1st	230	6	41,929	Yes	1
WELL	3rd	385	24	588	Yes	2
WELL	4th	295	20	162,284	Yes	3
WELL	5th	481	12	290,092	Yes	4

SOURCES OF WATER SUPPLY - SURFACE WATERS

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

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	1
Identification	1ST	3RD	4TH	1
Location	1625 3RD AVENUE	ARCADE & MARSHALL	WASHINGTON & THIRD	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	FAIRBANKS MORSE	FAIRBANKS MORSE	FAIRBANKS MORSE	5
Year Installed	1894	1950	1964	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	208	700	480	8
Pump Motor or Standby Engine Mfr	WEST	US MOTOR	WEST	9
Year Installed	1951	1950	1966	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	15	75	60	12
Footnotes				13
				14

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	15
Identification	5TH			15
Location	BERDAN & FIFTH			16
Purpose	P			17
Destination	D			18
Pump Manufacturer	JOHNSTON			19
Year Installed	1973			20
Type	VERTICAL TURBINE			21
Actual Capacity (gpm)	830			22
Pump Motor or Standby Engine Mfr	GE			23
Year Installed	1973			24
Type	ELECTRIC			25
Horsepower	100			26
Footnotes				27
				28

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	1		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		3
Year constructed	1962		4
Primary material (earthen, steel, concrete, other)	STEEL		5
Elevation difference in feet (See Headnote 3.)	95		6
Total capacity in gallons (actual)	300,000		7
			8
WATER TREATMENT PLANT			9
Disinfection, type of equipment (gas, liquid, powder, other)	OTHER		10
Points of application (wellhouse, central facilities, booster station, other)	OTHER		11
Filters, type (gravity, pressure, other, none)	OTHER		12
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0000		13
Is a corrosion control chemical used (yes, no)?	N		14
Is water fluoridated (yes, no)?	N		15
			16
Footnotes			17
			18
			19
			20
			21
			22
			23
			24
			25
			26
			27
			28

WATER MAINS

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

Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	Number of Feet			Adjustments Increase or (Decrease) (g)	End of Year (h)	
			First of Year (d)	Added During Year (e)	Retired During Year (f)			
M	D	1.500	200				200	1
M	D	2.000	544				544	2
A	D	4.000	349				349	3
M	D	4.000	17,951		355		17,596	4
A	D	6.000	4,097				4,097	5
M	D	6.000	33,558	46			33,604	* 6
M	T	6.000	132				132	7
M	D	8.000	39,364				39,364	8
M	T	8.000	384				384	9
M	D	10.000	6,140				6,140	10
M	T	10.000	196				196	11
P	T	12.000	135				135	12
Total Within Municipality			103,050	46	355	0	102,741	
Total Utility			103,050	46	355	0	102,741	

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.

46' OF 6" MAIN FINANCED BY THE UTILITY AS IT WAS ADDED FOR UTILITY BENEFIT.

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	826	10	5		831	5	*
M	1.000	94				94		1
M	1.250	7				7		2
M	1.500	19				19		3
M	2.000	15				15		4
M	3.000	1				1		5
M	4.000	4				4		6
M	8.000	1				1		7
Total Utility		967	10	5	0	972	5	8

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.

9 SERVICES WERE PAID THROUGH ASSESSMENTS

1 SERVICE WAS PAID VIA CIAC ACCOUNTING

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	979		3		976	99	1
0.750	2				2	1	2
1.000	20	1			21	1	3
1.250	6				6	3	4
1.500	24				24	7	5
2.000	11				11	3	6
3.000	8				8	6	7
4.000	4				4	2	8
8.000	2				2	1	9
Total:	1,056	1	3	0	1,054	123	

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	846	110	0	7	0	13	976	1
0.750	2	0	0	0	0	0	2	2
1.000	0	18	1	0	0	2	21	3
1.250	0	6	0	0	0	0	6	4
1.500	0	19	1	4	0	0	24	5
2.000	0	8	1	2	0	0	11	6
3.000	0	4	1	2	0	1	8	7
4.000	0	0	1	1	0	2	4	8
8.000	0	0	1	0	0	1	2	9
Total:	848	165	6	16	0	19	1,054	

METERS

Meters (Page W-21)

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

YES

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	180	2	2	3	183	* 2
Total Fire Hydrants	180	2	2	3	183	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

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

Number of hydrants operated during year:	181	*
Number of distribution system valves end of year:	435	
Number of distribution valves operated during year:	210	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

Hydrants and Distribution System Valves (Page W-22)

General footnotes

NUMBER OF DISTRIBUTION VALVES OPERATED IN 2008 IS A LITTLE LESS THAN 1/2, HOWEVER, MORE THAN 1/2 WERE OPERATED IN 2007 - 100% OF DISTRIBUTION VALVES WERE OPERATED BETWEEN 2007 AND 2008.

Explain all reported Adjustments.

ADJUSTMENT OF +3 HYDRANTS IS TO RECORD THE ACTUAL EXACT NUMBER OF HYDRANTS AT YEAR END - 3 HAD BEEN OMITTED IN PREVIOUS YEARS.

ELECTRIC OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Electricity			
Sales of Electricity (440-448)	3,874,552	3,123,084	1
Total Sales of Electricity	3,874,552	3,123,084	
Other Operating Revenues			
Forfeited Discounts (450)	9,487	8,518	2
Miscellaneous Service Revenues (451)	791	1,089	3
Sales of Water and Water Power (453)	0	0	4
Rent from Electric Property (454)	11,820	8,637	5
Interdepartmental Rents (455)	0	0	6
Other Electric Revenues (456)	934	911	7
Amortization of Construction Grants (457)	0	0	8
Total Other Operating Revenues	23,032	19,155	
Total Operating Revenues	3,897,584	3,142,239	
Operation and Maintenance Expenses			
Power Production Expenses (500-546)	2,044,924	1,421,661	9
Transmission Expenses (550-553)	7,267	8,009	10
Distribution Expenses (560-576)	220,430	209,414	11
Customer Accounts Expenses (901-904)	66,881	62,545	12
Customer Service and Information Expenses (906)	0	0	13
Sales Expenses (910)	0	0	14
Administrative and General Expenses (920-935)	396,710	340,942	15
Total Operation and Maintenance Expenses	2,736,212	2,042,571	
Other Expenses			
Depreciation Expense (403)	522,069	517,960	16
Amortization Expense (404-407)	1,386	1,386	17
Taxes (408)	259,020	248,995	18
Total Other Expenses	782,475	768,341	
Total Operating Expenses	3,518,687	2,810,912	
NET OPERATING INCOME	378,897	331,327	

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):		
NONE	0	1
Customer late payment charges	9,487	2
Other (specify):		
Total Forfeited Discounts (450)	9,487	
Miscellaneous Service Revenues (451):		
CREDIT CARD SERVICE CHARGES	(284)	3
RECONNECTS	1,075	4
Total Miscellaneous Service Revenues (451)	791	
Sales of Water and Water Power (453):		
NONE	0	5
Total Sales of Water and Water Power (453)	0	
Rent from Electric Property (454):		
POLE CONTACTS FROM CABLE TV AND TELEPHONE COMPANY	11,820	6
Total Rent from Electric Property (454)	11,820	
Interdepartmental Rents (455):		
NONE	0	7
Total Interdepartmental Rents (455)	0	
Other Electric Revenues (456):		
SALES TAX DISCOUNT	351	8
NSF CHECK FEES	180	9
BANNER FEES	403	10
Total Other Electric Revenues (456)	934	
Amortization of Construction Grants (457):		
NONE	0	11
Total Amortization of Construction Grants (457)	0	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
POWER PRODUCTION EXPENSES			
STEAM POWER GENERATION EXPENSES			
Operation Supervision and Labor (500)	0	0	1
Fuel (501)	0	0	2
Operation Supplies and Expenses (502)	0	0	3
Steam from Other Sources (503)	0	0	4
Steam Transferred -- Credit (504)	0	0	5
Maintenance of Steam Production Plant (506)	0	0	6
Total Steam Power Generation Expenses	0	0	
HYDRAULIC POWER GENERATION EXPENSES			
Operation Supervision and Labor (530)	0	0	7
Water for Power (531)	0	0	8
Operation Supplies and Expenses (532)	0	0	9
Maintenance of Hydraulic Production Plant (535)	0	0	10
Total Hydraulic Power Generation Expenses	0	0	
OTHER POWER GENERATION EXPENSES			
Operation Supervision and Labor (538)	98,855	67,164	* 11
Fuel (539)	75,203	65,793	* 12
Operation Supplies and Expenses (540)	19,205	25,065	13
Maintenance of Other Power Production Plant (543)	119,526	87,197	* 14
Total Other Power Generation Expenses	312,789	245,219	
OTHER POWER SUPPLY EXPENSES			
Purchased Power (545)	1,732,135	1,176,442	* 15
Other Expenses (546)	0	0	16
Total Other Power Supply Expenses	1,732,135	1,176,442	
Total Power Production Expenses	2,044,924	1,421,661	
TRANSMISSION EXPENSES			
Operation Supervision and Labor (550)	0	0	17
Operation Supplies and Expenses (551)	7,267	8,009	18
Maintenance of Transmission Plant (553)	0	0	19
Total Transmission Expenses	7,267	8,009	
DISTRIBUTION EXPENSES			
Operation Supervision Expenses (560)	33,356	33,240	20
Line and Station Labor (561)	38,652	36,868	21
Line and Station Supplies and Expenses (562)	8,792	7,327	22
Street Lighting and Signal System Expenses (565)	20,677	20,631	23
Meter Expenses (566)	18,804	16,743	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)	12,378	11,897	25
Miscellaneous Distribution Expenses (569)	6,444	4,519	26
Maintenance of Structures and Equipment (571)	0	0	27
Maintenance of Lines (572)	30,972	28,829	28
Maintenance of Line Transformers (573)	22,193	22,696	29
Maintenance of Street Lighting and Signal Systems (574)	13,205	11,981	30
Maintenance of Meters (575)	14,957	14,683	31
Maintenance of Miscellaneous Distribution Plant (576)	0	0	32
Total Distribution Expenses	220,430	209,414	
CUSTOMER ACCOUNTS EXPENSES			
Meter Reading Labor (901)	6,689	6,458	33
Accounting and Collecting Labor (902)	51,436	47,122	34
Supplies and Expenses (903)	8,756	8,965	35
Uncollectible Accounts (904)	0	0	36
Customer Service and Information Expenses (906)	0		37
Total Customer Accounts Expenses	66,881	62,545	
SALES EXPENSES			
Sales Expenses (910)	0	0	38
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	6,832	6,308	39
Office Supplies and Expenses (921)	5,454	5,537	40
Administrative Expenses Transferred -- Credit (922)	0	0	41
Outside Services Employed (923)	25,428	11,537	* 42
Property Insurance (924)	44,181	43,072	43
Injuries and Damages (925)	200	0	44
Employee Pensions and Benefits (926)	252,871	235,299	* 45
Regulatory Commission Expenses (928)	0	3	46
Miscellaneous General Expenses (930)	26,598	23,789	47
Transportation Expenses (933)	20,834	7,896	* 48
Maintenance of General Plant (935)	14,312	7,501	* 49
Total Administrative and General Expenses	396,710	340,942	
Total Operation and Maintenance Expenses	2,736,212	2,042,571	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Electric Operation & Maintenance Expenses (Page E-03)

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

ACCOUNT 538 - OPERATION SUPERVISION LABOR AND ACCOUNT 543 - MAINTENANCE OTHER POWER PLANT - INCREASED IN 2008 DUE TO ONE EMPLOYEE RECEIVING A \$50,000 ONE TIME PAY FOR EARLY RETIREMENT. THIS SHOULD NOT RECUR IN FUTURE YEARS.

ACCOUNT 539 - FUEL -INCREASED IN 2008 DUE TO INCREASE IN FUEL COSTS.

ACCOUNT 545 - PURCHASED POWER, INCREASE DUE TO NEW CONTRACT WITH DAIRYLAND POWER WHICH INCREASED COSTS SIGNIFICANTLY - THIS WILL CONTINUE TO INCREASE.

ACCOUNT 923 - OUTSIDE SERVICES EMPLOYED - INCREASED IN 2008 DUE TO WISCONSIN GAS NEGOTIATIONS USING BOARDMAN LAW FIRM FOR A COST OF \$5239 AND VIRCHOW, KRAUSE FOR A COST OF \$8099, PCAC DISCUSSIONS AND IMPACT DUE TO NEW POWER CONTRACT, USING VIRCHOW, KRAUSE FOR A COST OF \$2930, WE DO NOT EXPECT THESE COSTS TO BE INCURRED IN 2009.

ACCOUNT 926 - EMPLOYEE PENSIONS AND BENEFITS -INCREASED IN 2008 DUE TO RISING COSTS OF INSURANCE.

ACCOUNT 933 - TRANSPORTATION EXPENSE - INCREASE DUE TO MAINTENACE ON VEHICLES AS WELL AS INCREASE IN FUEL COSTS.

ACCOUNT 935 - MAINTENANCE OF GENERAL PLANT - INCREASE DUE TO RE-SEAL COATING.

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		213,553	209,334	1
Social Security		38,815	32,361	2
Wisconsin Gross Receipts Tax		3,933	4,582	3
PSC Remainder Assessment		2,719	2,718	4
Other (specify): NONE			0	5
Total tax expense		259,020	248,995	

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			Barron				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.210000				3
County tax rate	mills		5.190000				4
Local tax rate	mills		7.040000				5
School tax rate	mills		11.300000				6
Voc. school tax rate	mills		1.240000				7
Other tax rate - Local	mills		0.880000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		25.860000				10
Less: state credit	mills		1.670000				11
Net tax rate	mills		24.190000				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		7.040000				14
Combined School Tax Rate	mills		12.540000				15
Other Tax Rate - Local	mills		0.880000				16
Total Local & School Tax	mills		20.460000				17
Total Tax Rate	mills		25.860000				18
Ratio of Local and School Tax to Total	dec.		0.791183				19
Total tax net of state credit	mills		24.190000				20
Net Local and School Tax Rate	mills		19.138724				21
Utility Plant, Jan. 1	\$	13,954,528	13,954,528				22
Materials & Supplies	\$	140,036	140,036				23
Subtotal	\$	14,094,564	14,094,564				24
Less: Plant Outside Limits	\$	166,012	166,012				25
Taxable Assets	\$	13,928,552	13,928,552				26
Assessment Ratio	dec.		0.801100				27
Assessed Value	\$	11,158,163	11,158,163				28
Net Local & School Rate	mills		19.138724				29
Tax Equiv. Computed for Current Year	\$	213,553	213,553				30
Tax Equivalent per 1994 PSC Report	\$	128,465					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32 33
Tax equiv. for current year (see note 5)	\$	213,553					34
Footnotes			*				35

PROPERTY TAX EQUIVALENT (ELECTRIC)

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

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

LOCAL TAX RATE IS RATE FOR BEAVER DAM LAKE DISTRICT.

ELECTRIC UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT						
Organization (301)	0				0	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
Total Intangible Plant	0	0	0	0	0	
STEAM PRODUCTION PLANT						
Land and Land Rights (310)	0				0	4
Structures and Improvements (311)	0				0	5
Boiler Plant Equipment (312)	0				0	6
Engines and Engine Driven Generators (313)	0				0	7
Turbogenerator Units (314)	0				0	8
Accessory Electric Equipment (315)	0				0	9
Miscellaneous Power Plant Equipment (316)	0				0	10
Total Steam Production Plant	0	0	0	0	0	
HYDRAULIC PRODUCTION PLANT						
Land and Land Rights (330)	0				0	11
Structures and Improvements (331)	0				0	12
Reservoirs, Dams and Waterways (332)	0				0	13
Water Wheels, Turbines and Generators (333)	0				0	14
Accessory Electric Equipment (334)	0				0	15
Miscellaneous Power Plant Equipment (335)	0				0	16
Roads, Railroads and Bridges (336)	0				0	17
Total Hydraulic Production Plant	0	0	0	0	0	
OTHER PRODUCTION PLANT						
Land and Land Rights (340)	6,340				6,340	18
Structures and Improvements (341)	1,347,054				1,347,054	19
Fuel Holders, Producers and Accessories (342)	387,592				387,592	20
Prime Movers (343)	2,890,625				2,890,625	21
Generators (344)	2,410,574				2,410,574	22
Accessory Electric Equipment (345)	1,754,314				1,754,314	23
Miscellaneous Power Plant Equipment (346)	8,950				8,950	24
Total Other Production Plant	8,805,449	0	0	0	8,805,449	
TRANSMISSION PLANT						
Land and Land Rights (350)	8,076				8,076	25
Structures and Improvements (352)	0				0	26
Station Equipment (353)	226,882	3,543	3,000		227,425	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)	99,527				99,527	29
Overhead Conductors and Devices (356)	31,719				31,719	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	366,204	3,543	3,000	0	366,747	
DISTRIBUTION PLANT						
Land and Land Rights (360)	18,296				18,296	34
Structures and Improvements (361)	0				0	35
Station Equipment (362)	447,384				447,384	36
Storage Battery Equipment (363)	0				0	37
Poles, Towers and Fixtures (364)	180,806	3,012	2,455		181,363	38
Overhead Conductors and Devices (365)	187,175				187,175	39
Underground Conduit (366)	0				0	40
Underground Conductors and Devices (367)	685,780	5,977			691,757	41
Line Transformers (368)	567,704	14,476	544		581,636	42
Services (369)	83,098				83,098	43
Meters (370)	243,076	1,971	310		244,737	44
Installations on Customers' Premises (371)	0				0	45
Leased Property on Customers' Premises (372)	0				0	46
Street Lighting and Signal Systems (373)	336,630				336,630	47
Total Distribution Plant	2,749,949	25,436	3,309	0	2,772,076	
GENERAL PLANT						
Land and Land Rights (389)	16,137				16,137	48
Structures and Improvements (390)	428,133				428,133	49
Office Furniture and Equipment (391)	33,052				33,052	50
Computer Equipment (391.1)	77,698	2,750			80,448	51
Transportation Equipment (392)	156,954	24,614			181,568	52
Stores Equipment (393)	0				0	53
Tools, Shop and Garage Equipment (394)	90,666	4,864			95,530	54
Laboratory Equipment (395)	0				0	55
Power Operated Equipment (396)	223,800				223,800	56
Communication Equipment (397)	337,591				337,591	57
SCADA Equipment (397.1)	0				0	58
Miscellaneous Equipment (398)	4,409				4,409	59

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
GENERAL PLANT						
Other Tangible Property (399)	0				0	60
Total General Plant	1,368,440	32,228	0	0	1,400,668	
Total utility plant in service directly assignable	13,290,042	61,207	6,309	0	13,344,940	
Common Utility Plant Allocated to Electric Department (300)	0				0	61
Total utility plant in service	13,290,042	61,207	6,309	0	13,344,940	

ELECTRIC UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

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

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

ELECTRIC UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION PLANT						
Towers and Fixtures (354)	0				0	28
Poles and Fixtures (355)	0				0	29
Overhead Conductors and Devices (356)	0				0	30
Underground Conduit (357)	0				0	31
Underground Conductors and Devices (358)	0				0	32
Roads and Trails (359)	0				0	33
Total Transmission Plant	0	0	0	0	0	
DISTRIBUTION PLANT						
Land and Land Rights (360)	0				0	34
Structures and Improvements (361)	0				0	35
Station Equipment (362)	0				0	36
Storage Battery Equipment (363)	0				0	37
Poles, Towers and Fixtures (364)	0				0	38
Overhead Conductors and Devices (365)	21,294				21,294	39
Underground Conduit (366)	0				0	40
Underground Conductors and Devices (367)	206,370	2,768			209,138	41
Line Transformers (368)	39,778				39,778	42
Services (369)	218,573				218,573	43
Meters (370)	0				0	44
Installations on Customers' Premises (371)	0				0	45
Leased Property on Customers' Premises (372)	0				0	46
Street Lighting and Signal Systems (373)	0				0	47
Total Distribution Plant	486,015	2,768	0	0	488,783	
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	486,015	2,768	0	0	488,783	
Common Utility Plant Allocated to Electric Department (300)	0				0	61
Total utility plant in service	486,015	2,768	0	0	488,783	

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)	8				8	1
7.2/12.5 kV (12kV)	0				0	2
14.4/24.9 kV (25kV)	0				0	3
Other:						
NONE	0				0	4
Underground Lines						
2.4/4.16 kV (4kV)	1				1	5
7.2/12.5 kV (12kV)	6				6	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)	5				5	9
7.2/12.5 kV (12kV)	1				1	10
14.4/24.9 kV (25kV)	0				0	11
Other:						
NONE	0				0	12
Underground Lines						
2.4/4.16 kV (4kV)	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	2				2	18
115 kV	0				0	19
138 kV	0				0	20
Other:						
NONE	0				0	21
Underground Lines						
34.5 kV	0				0	22
69 kV	0				0	23
115 kV	0				0	24
138 kV	0				0	25
Other:						
NONE	0				0	26

RURAL LINE CUSTOMERS

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

Particulars (a)	Amount (b)	
Customers added on rural lines during year:		1
Farm Customers		2
Nonfarm Customers		3
Total	0	4
Customers on rural lines at end of year:		5
Rural Customers (served at rural rates):		6
Farm		7
Nonfarm	14	8
Total	14	9
Customers served at other than rural rates:		10
Farm		11
Nonfarm		12
Total	0	13
Total customers on rural lines at end of year	14	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	6,278	Thursday	01/31/2008	06:30	3,371	1
February	02	6,235	Sunday	02/10/2008	18:00	2,952	2
March	03	5,946	Friday	03/14/2008	15:00	3,133	3
April	04	5,513	Friday	04/18/2008	14:30	2,911	4
May	05	5,344	Thursday	05/29/2008	08:30	2,607	5
June	06	6,652	Friday	06/27/2008	14:15	2,784	6
July	07	8,624	Tuesday	07/29/2008	15:00	4,888	7
August	08	7,734	Saturday	08/09/2008	01:00	4,753	8
September	09	8,771	Tuesday	09/09/2008	20:30	4,192	9
October	10	6,987	Wednesday	10/22/2008	09:15	3,399	10
November	11	5,486	Friday	11/14/2008	14:15	2,834	11
December	12	6,160	Monday	12/22/2008	11:45	3,205	12
Total		79,730				41,029	

System Name

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

Type of Reading	Supplier
15 minutes integrated	

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	198	4
Internal Combustion Reciprocating		5
Non-Conventional (wind, photovoltaic, etc.)		6
Total Generation	198	7
Purchases	40,831	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	41,029	15
Disposition of Energy		
Sales to Ultimate Consumers (including interdepartmental sales)	39,456	18
Sales For Resale	1	19
Energy Used by the Company (excluding station use):		
Electric Utility		21
Common (office, shops, garages, etc. serving 2 or more util. depts.)	152	22
Total Used by Company	152	23
Total Sold and Used	39,609	24
Energy Losses:		
Transmission Losses (if applicable)		26
Distribution Losses	1,420	27
Total Energy Losses	1,420	28
Loss Percentage (% Total Energy Losses of Total Source of Energy)	3.4610%	29
Total Disposition of Energy	41,029	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)	*	1
Residential Sales					
RESIDENTIAL SALES	RG-1	1,165	8,993	*	1
RURAL SALES	RG-1	14	121		2
Total Sales for Residential Sales		1,179	9,114		
Commercial & Industrial					
COMMERCIALSALES	CG-1	228	5,810	*	3
SMALL POWER SALES	CP-1	13	4,517	*	4
LARGE POWER SALES	CP-2	6	19,553	*	5
Total Sales for Commercial & Industrial		247	29,880		
Public Street & Highway Lighting					
STREET LIGHTING	MS-1	1	462	*	6
Total Sales for Public Street & Highway Lighting		1	462		
Sales for Resale					
DAIRYLAND, MERRILLAN, ARCADIA	none	3	1	*	7
Total Sales for Sales for Resale		3	1		
TOTAL SALES FOR ELECTRICITY		1,430	39,457		

SALES OF ELECTRICITY BY RATE SCHEDULE (cont.)

Demand kW (e)	Customer or Distribution kW (f)	Tariff Revenues (g)	PCAC Revenues (h)	Total Revenues (g)+(h)		
0	0	732,487	136,537	869,024	*	1
0	0	9,825	1,815	11,640		2
0	0	742,312	138,352	880,664		
0	0	522,446	90,509	612,955	*	3
11,777	14,664	326,829	71,200	398,029	*	4
47,237	69,577	1,323,291	334,138	1,657,429	*	5
59,014	84,241	2,172,566	495,847	2,668,413		
0	0	70,446	7,183	77,629	*	6
0	0	70,446	7,183	77,629		
0	0	247,846	0	247,846	*	7
0	0	247,846	0	247,846		
59,014	84,241	3,233,170	641,382	3,874,552		

SALES OF ELECTRICITY BY RATE SCHEDULE

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

General footnotes

ALL SALES - RESIDENTIAL, COMMERCIAL & INDUSTRIAL AND STREET LIGHTING - INCREASE DUE TO INCREASE IN PCAC FOR 2008 DUE TO NEW DAIRYLAND POWER CONTRACT.
SALES FOR RESALE INCREASED IN 2008 DUE TO NEW CONTRACT WITH DAIRYLAND EFFECTIVE MAY 1, 2008 WHICH AFFECTED DAIRYLAND SALES AS WELL.

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

SALES FOR RESALE - NO RATE SCHEDULE FOR THIS

SALES OF ELECTRICITY BY RATE SCHEDULE (cont.)

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PURCHASED POWER STATISTICS

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

Particulars (a)	(b)		(c)		
Name of Vendor	Dairyland Power Coop				1
Point of Delivery	Cumberland				2
Type of Power Purchased (firm, dump, etc.)	NONFIRM				3
Voltage at Which Delivered	69				4
Point of Metering	Cumberland Low Side				5
Total of 12 Monthly Maximum Demands -- kW	79,730				6
Average load factor	70.1529%				7
Total Cost of Purchased Power	1,732,135				8
Average cost per kWh	0.0424				9
On-Peak Hours (if applicable)	N/A				10
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	11
January	3,373				12
February	3,058				13
March	3,131				14
April	2,908				15
May	2,760				16
June	2,883				17
July	4,492				18
August	4,545				19
September	4,202				20
October	3,448				21
November	2,834				22
December	3,197				23
Total kWh (000)	40,831	0			24

Footnotes:

Particulars	(d)		(e)		
Name of Vendor					28
Point of Delivery					29
Voltage at Which Delivered					30
Point of Metering					31
Type of Power Purchased (firm, dump, etc.)					32
Total of 12 Monthly Maximum Demands -- kW					33
Average load factor					34
Total Cost of Purchased Power					35
Average cost per kWh					36
On-Peak Hours (if applicable)					37
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	38
January					39
February					40
March					41
April					42
May					43
June					44
July					45
August					46
September					47
October					48
November					49
December					50
Total kWh (000)					51

Footnotes:

PRODUCTION STATISTICS TOTALS

Particulars (a)	Total (b)	
Name of Plant		1
Unit Identification		2
Type of Generation		3
kWh Net Generation (000)	198	4
Is Generation Metered or Estimated?		5
Is Exciter & Station Use Metered or Estimated?		6
60-Minute Maximum Demand--kW (est. if not meas.)	8,624	7
Date and Hour of Such Maximum Demand	7/29/2008 15	8
Load Factor	0.0026	9
Maximum Net Generation in Any One Day	32,764	10
Date of Such Maximum	2/11/2008	11
Number of Hours Generators Operated	108	12
Maximum Continuous or Dependable Capacity--kW	0	13
Is Plant Owned or Leased?		14
Total Production Expenses	312,789	15
Cost per kWh of Net Generation (\$)	1,580	16
Monthly Net Generation --- kWh (000):		
January	18	17
February	115	18
March	0	19
April	0	20
May	47	21
June	0	22
July	0	23
August	0	24
September	10	25
October	0	26
November	0	27
December	8	28
Total kWh (000)	198	29
Gas Consumed--Therms	14,051	30
Average Cost per Therm Burned (\$)	14,051.0000	31
Fuel Oil Consumed Barrels (42 gal.)	184	32
Average Cost per Barrel of Oil Burned (\$)	96.1400	33
Specific Gravity		34
Average BTU per Gallon		35
Lubricating Oil Consumed--Gallons	20	36
Average Cost per Gallon (\$)	5.9400	37
kWh Net Generation per Gallon of Fuel Oil	38	38
kWh Net Generation per Gallon of Lubr. Oil	0	39
Does plant produce steam for heating or other purposes in addition to elec. generation?		40
Coal consumed--tons (2,000 lbs.)	0	42
Average Cost per Ton (\$)		43
Kind of Coal Used		44
Average BTU per Pound		45
Water Evaporated--Thousands of Pounds	0	46
Is Water Evaporated, Metered or Estimated?		47
Lbs. of Steam per Lb. of Coal or Equivalent Fuel		48
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.		49
Based on Total Coal Used at Plant		50
Based on Coal Used Solely in Electric Generation		51
Average BTU per kWh Net Generation		52
Total Cost of Fuel (Oil and/or Coal) per kWh Net Generation (\$)		53
Footnote		54

PRODUCTION STATISTICS

Particulars (a)	Plant (b)	Plant (c)	Plant (d)	Plant (e)	
Name of Plant	Cumberland				1
Unit Identification	1				2
Type of Generation	RECIP				3
kWh Net Generation (000)	198				4
Is Generation Metered or Estimated?	M				5
Is Exciter & Station Use Metered or Estimated?	M				6
60-Minute Maximum Demand--kW (est. if not meas.)	8,624				7
Date and Hour of Such Maximum Demand	7/29/2008 15				8
Load Factor	0.0026				9
Maximum Net Generation in Any One Day	32,764				10
Date of Such Maximum	02/11/2008				11
Number of Hours Generators Operated	108				12
Maximum Continuous or Dependable Capacity--kW					13
Is Plant Owned or Leased?	O				14
Total Production Expenses	312,789				15
Cost per kWh of Net Generation (\$)	1,579.7424				16
Monthly Net Generation --- kWh (000):					
January	18				17
February	115				18
March	0				19
April	0				20
May	47				21
June	0				22
July	0				23
August	0				24
September	10				25
October	0				26
November	0				27
December	8				28
Total kWh (000)	198				29
Gas Consumed--Therms	14,051				30
Average Cost per Therm Burned (\$)	4.0900				31
Fuel Oil Consumed Barrels (42 gal.)	184				32
Average Cost per Barrel of Oil Burned (\$)	96.1400				33
Specific Gravity					34
Average BTU per Gallon					35
Lubricating Oil Consumed--Gallons	20				36
Average Cost per Gallon (\$)	5.9400				37
kWh Net Generation per Gallon of Fuel Oil	38				38
kWh Net Generation per Gallon of Lubr. Oil	0				39
Does plant produce steam for heating or other purposes in addition to elec. generation?	N				40
Coal consumed--tons (2,000 lbs.)					41
Average Cost per Ton (\$)					42
Kind of Coal Used					43
Average BTU per Pound					44
Water Evaporated--Thousands of Pounds					45
Is Water Evaporated, Metered or Estimated?					46
Lbs. of Steam per Lb. of Coal or Equivalent Fuel					47
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.					48
Based on Total Coal Used at Plant					49
Based on Coal Used Solely in Electric Generation					50
Average BTU per kWh Net Generation					51
Total Cost of Fuel (Oil and/or Coal) per kWh Net Generation (\$)					52
Footnotes					53
					54

STEAM PRODUCTION PLANTS

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

Boilers

Name of Plant (a)	Unit No. (b)	Year Installed (c)	Rated Steam Pressure (lbs.) (d)	Rated Steam Temp. F. (e)	Type (f)	Fuel Type and Firing Method (g)	Rated Maxi- mum Steam Pressure (1000 lbs./hr.) (h)
NONE							
Total							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)	
Cumberland	1	1945	Recip.	Fairbanks Morse	257	1,028	1
Cumberland	2	1939	Recip.	Buckeye Machine Co.	360	450	2
Cumberland	3	1939	Recip.	Buckeye Machine Co.	360	450	3
Cumberland	4	1954	Recip.	Fairbanks Morse	720	1,920	4
Cumberland	5	1966	Recip.	Fairbanks Morse	720	2,880	5
Cumberland	6	1979	Recip.	Colt Pielstick	514	9,100	6
Cumberland	7	2002	Recip.	Enterprise	514	10,500	7
Cumberland	8	2002	Recip.	Enterprise	514	5,000	8
Total						31,328	

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)
1945	2,400	6	713	1,000	686	700	1
1939	2,400	1	300	375	240	250	2
1939	2,400	1	300	375	210	250	3
1954	2,400	10	1,360	1,700	1,330	1,360	4
1966	4,160	49	2,050	2,563	1,993	2,050	5
1979	12,470	29	6,491	8,114	6,778	6,500	6
2002	4,160	130	7,500	9,375	6,035	6,000	7
2002	4,160	14	3,500	4,375	2,756	2,800	8
Total		240	22,214	27,877	20,028	19,910	

HYDRAULIC GENERATING PLANTS

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

HYDRAULIC GENERATING PLANTS (cont.)

Rated Head (i)	Operating Head (j)	Year Installed (k)	Generators				Total Rated Plant Capacity (kW) (p)	Total Maximum Continuous Plant Capacity (kW) (q)
			Voltage (kV) (l)	kWh Generated by Each Unit During Year (000's) (m)	Rated Unit Capacity			
					kW (n)	kVA (o)		
Total			0	0	0	0	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)	(b)	(c)	Utility Designation			(f)
			(d)	(e)		
Name of Substation	Cumberland					1
Voltage--High Side	69,000					2
Voltage--Low Side	12,470					3
Num. Main Transformers in Operation	1					4
Total Capacity of Transformers in kVA	25,000					5
Number of Spare Transformers on Hand	0					6
15-Minute Maximum Demand in kW	8,771					7
Dt and Hr of Such Maximum Demand	09/09/2008 20:00					8
Kwh Output	40,831					9
Footnotes						10

SUBSTATION EQUIPMENT (continued)

Particulars (g)	(h)	(i)	Utility Designation			(l)
			(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)	(n)	(o)	Utility Designation			(r)
			(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		13
		Number (c)	Total Cap. (kVA) (d)	
Number first of year	1,600	600	35,793	1
Acquired during year	2	3	1,750	2
Total	1,602	603	37,543	3
Retired during year	5	2	40	4
Sales, transfers or adjustments increase (decrease)				5
Number end of year	1,597	601	37,503	6
Number end of year accounted for as follows:				7
In customers' use	1,403	552	36,020	8
In utility's use	21			9
Locked meters on customers' premises				10
In stock	173	49	1,483	11
Total end of year	1,597	601	37,503	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				
Mercury Vapor	175	214	185	1
Other	400	1	1	2
Sodium Vapor	100	26	22	3
Sodium Vapor	150	200	153	4
Sodium Vapor	250	33	24	5
Sodium Vapor	400	26	22	6
Total		500	407	
Ornamental				
Sodium Vapor	150	86	54	7
Total		86	54	
Other				
Incandescent	60	1	1	8
Total		1	1	