



3013 (02-05-09)

ANNUAL REPORT

OF

Name: BLACK RIVER FALLS MUNICIPAL ELECTRIC AND WATER UTILITY

Principal Office: 119 NORTH WATER STREET
BLACK RIVER FALLS, WI 54615-1396

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 TRENA LARSON of
(Person responsible for accounts)

BLACK RIVER FALLS MUNICIPAL ELECTRIC AND WATER 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) 03/30/2009
(Date)

OFFICE MANAGER
(Title)

SIGNATURE PAGE

Signature Page (Page ii)

General footnotes

ACCOUNTANTS' COMPILATION REPORT

To the Utility Commission
Black River Falls Municipal Utilities
Black River Falls, Wisconsin

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

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

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

March 30, 2009

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: BLACK RIVER FALLS MUNICIPAL ELECTRIC AND WATER UTILITY

Utility Address: 119 NORTH WATER STREET
BLACK RIVER FALLS, WI 54615-1396

When was utility organized? 1/1/1904

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: TRENA LARSON

Title: OFFICE MANAGER

Office Address:

119 NORTH WATER STREET
BLACK RIVER FALLS, WI 54615-1398

Telephone: (715) 284 - 9463

Fax Number: (715) 284 - 2232

Email Address: tlarson@wppisys.org

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

Name: KIM SHULT

Title: MANAGER

Office Address: VIRCHOW KRAUSE & CO. LLP

225 S. SIXTH STREET
MINNEAPOLIS, MN 55402

Telephone: (612) 876 - 4912

Fax Number: (612) 238 - 9100

Email Address: kshult@virchowkrause.com

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

Name: JOHN LUND

Title: PRESIDENT

Office Address:

P.O. BOX 516
BLACK RIVER FALLS, WI 54615

Telephone: (715) 284 - 4585

Fax Number:

Email Address: noemail@notapplicable.net

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:

Title:

Office Address: VIRCHOW KRAUSE & CO. LLP

225 S. SIXTH STREET, STE 2300
MINNEAPOLIS, MN 55402

Telephone: (888) 835 - 1344

Fax Number: (612) 238 - 9095

Email Address: cpa@virchowkrause.com

IDENTIFICATION AND OWNERSHIP

Date of most recent audit report: 3/28/2008

Period covered by most recent audit: 1/1/2007 - 12/31/2007

Names and titles of utility management including manager or superintendent:

Name: GERALD EWERT

Title: ADMINISTRATOR

Office Address:

119 N WATER STREET
BLACK RIVER FALLS, WI 54615-1398

Telephone: (715) 284 - 9463

Fax Number: (715) 284 - 2232

Email Address: jewert@wppisys.org

Name of utility commission/committee: BLACK RIVER FALLS UTILITY COMMISSION

Names of members of utility commission/committee:

- MR EUGENE G BOISEN, SECRETARY
- MR FREDERICK A GOETTL, COMMISSIONER
- MR JOHN S LUND, PRESIDENT
- MR DONALD E MATHEWS, COMMISSIONER
- MR CHARLEEN A ONSTAD, COMMISSIONER

Is sewer service rendered by the utility? NO

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

Date of Ordinance: [REDACTED]

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

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

Firm Name: NONE

Contact Person:

Title:

Telephone:

Fax Number:

Email Address:

Contract/Agreement beginning-ending dates:

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

Identification and Ownership - Contacts (Page iv)

If the utility clerk (or other utility/municipal person responsible for municipal utility recordkeeping) is new (or will be new in the next year), please indicate here.

The individual responsible for utility recordkeeping, Trena Larson, is new for 2008.

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	6,108,324	5,817,508	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	5,614,321	4,955,495	2
Depreciation Expense (403)	357,242	359,511	3
Amortization Expense (404-407)	6,113	6,113	4
Taxes (408)	307,549	295,341	5
Total Operating Expenses	6,285,225	5,616,460	
Net Operating Income	(176,901)	201,048	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	(176,901)	201,048	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	7,956	7
Income from Nonutility Operations (417)	714	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	31,369	39,523	10
Miscellaneous Nonoperating Income (421)	14,150	75,918	11
Total Other Income	46,233	123,397	
Total Income	(130,668)	324,445	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(38,132)	(38,132)	12
Other Income Deductions (426)	109,743	117,175	13
Total Miscellaneous Income Deductions	71,611	79,043	
Income Before Interest Charges	(202,279)	245,402	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	92,008	82,980	14
Amortization of Debt Discount and Expense (428)	5,750	7,046	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	678	1,894	18
Interest Charged to Construction--Cr. (432)	11,152	0	19
Total Interest Charges	87,284	91,920	
Net Income	(289,563)	153,482	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	9,963,971	9,829,060	20
Balance Transferred from Income (433)	(289,563)	153,482	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	14,332	23
Appropriations of Surplus--Debit (436)	4,240	4,239	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	9,670,168	9,963,971	

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	6,108,324	0	6,108,324	1
Total (Acct. 400):	6,108,324	0	6,108,324	
Operation and Maintenance Expense (401-402):				
Derived	5,614,321	0	5,614,321	2
Total (Acct. 401-402):	5,614,321	0	5,614,321	
Depreciation Expense (403):				
Derived	357,242	0	357,242	3
Total (Acct. 403):	357,242	0	357,242	
Amortization Expense (404-407):				
Derived	6,113	0	6,113	4
Total (Acct. 404-407):	6,113	0	6,113	
Taxes (408):				
Derived	307,549	0	307,549	5
Total (Acct. 408):	307,549	0	307,549	
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:	(176,901)	0	(176,901)	
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):				
INCOME FROM NONUTILITY OPERATIONS	714		714	9
Total (Acct. 417):	714	0	714	
Nonoperating Rental Income (418):				
NONE			0	10
Total (Acct. 418):	0	0	0	
Interest and Dividend Income (419):				
INTEREST AND DIVIDENDS	31,369		31,369	11
Total (Acct. 419):	31,369	0	31,369	
Miscellaneous Nonoperating Income (421):				
Contributed Plant - Water			0	12
Contributed Plant - Electric		14,150	14,150	13

DETAILS OF INCOME STATEMENT ACCOUNTS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
OTHER INCOME				
Miscellaneous Nonoperating Income (421):				
NONE			0	14
Total (Acct. 421):	0	14,150	14,150	
TOTAL OTHER INCOME:	32,083	14,150	46,233	
MISCELLANEOUS INCOME DEDUCTIONS				
Miscellaneous Amortization (425):				
Regulatory Liability (253) Amortization	(38,132)	0	(38,132)	15
NONE			0	16
Total (Acct. 425):	(38,132)	0	(38,132)	
Other Income Deductions (426):				
Depreciation Expense on Contributed Plant - Water	0	56,909	56,909	17
Depreciation Expense on Contributed Plant - Electric	0	52,834	52,834	18
NONE			0	19
Total (Acct. 426):	0	109,743	109,743	
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(38,132)	109,743	71,611	
INTEREST CHARGES				
Interest on Long-Term Debt (427):				
Derived	92,008	0	92,008	20
Total (Acct. 427):	92,008	0	92,008	
Amortization of Debt Discount and Expense (428):				
AMORTIZATION EXPENSE	5,750		5,750	21
Total (Acct. 428):	5,750	0	5,750	
Amortization of Premium on Debt--Cr. (429):				
NONE			0	22
Total (Acct. 429):	0	0	0	
Interest on Debt to Municipality (430):				
Derived	0	0	0	23
Total (Acct. 430):	0	0	0	
Other Interest Expense (431):				
Derived	678	0	678	24
Total (Acct. 431):	678	0	678	
Interest Charged to Construction--Cr. (432):				
CAPITALIZED INTEREST-ELECTRIC	11,152		11,152	25
Total (Acct. 432):	11,152	0	11,152	
TOTAL INTEREST CHARGES:	87,284	0	87,284	
NET INCOME:	(193,970)	(95,593)	(289,563)	
EARNED SURPLUS				
Unappropriated Earned Surplus (Beginning of Year) (216):				
Derived	6,645,518	3,318,453	9,963,971	26
Total (Acct. 216):	6,645,518	3,318,453	9,963,971	

DETAILS OF INCOME STATEMENT ACCOUNTS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
EARNED SURPLUS				
Balance Transferred from Income (433):				
Derived	(193,970)	(95,593)	(289,563)	27
Total (Acct. 433):	(193,970)	(95,593)	(289,563)	
Miscellaneous Credits to Surplus (434):				
NONE			0	28
Total (Acct. 434):	0	0	0	
Miscellaneous Debits to Surplus--Debit (435):				
NONE			0	29
Total (Acct. 435)--Debit:	0	0	0	
Appropriations of Surplus--Debit (436):				
Detail appropriations to (from) account 215	4,240		4,240	30
Total (Acct. 436)--Debit:	4,240	0	4,240	
Appropriations of Income to Municipal Funds--Debit (439):				
NONE			0	31
Total (Acct. 439)--Debit:	0	0	0	
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	6,447,308	3,222,860	9,670,168	

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
TRANSPORTATION					0	6
INSURANCE					0	7
INVENTORY					0	8
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	827,809	5,280,515	0	0	6,108,324	1
Less: interdepartmental sales	161	0	0	0	161	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	9	1,421			1,430	5
Other Increases or (Decreases)						
to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	827,639	5,279,094	0	0	6,106,733	

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	148,343	2,806	151,149	1
Electric operating expenses	444,319	8,403	452,722	2
Gas operating expenses	0	0	0	3
Heating operating expenses	0	0	0	4
Sewer operating expenses	0	0	0	5
Merchandising and jobbing	0	0	0	6
Other nonutility expenses	0	0	0	7
Water utility plant accounts	1,714	32	1,746	8
Electric utility plant accounts	37,568	711	38,279	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	225	3	228	13
Accum. prov. for depreciation of electric plant	6,714	127	6,841	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	12,082	(12,082)	0	18
All other accounts	0	0	0	19
Total Payroll	650,965	0	650,965	

FULL-TIME EMPLOYEES (FTE)

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

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

Industry (a)	FTE (b)	
Water	2.0	1
Electric	11.0	2
Gas		3
Sewer	2.0	4

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101)	18,409,603	17,836,119	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	6,138,472	5,753,601	2
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
Total Net Utility Plant	12,271,131	12,082,518	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	6
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	7
Other Investments (124)	0	0	8
Sinking Funds (125)	101,888		9
Depreciation Fund (126)	0		10
Other Special Funds (128)	276,084	285,977	11
Total Other Property and Investments	377,972	285,977	
CURRENT AND ACCRUED ASSETS			
Cash (131)	1,392,433	531,927	12
Special Deposits (134)	83,864	506,137	13
Working Funds (135)			14
Temporary Cash Investments (136)		0	15
Notes Receivable (141)	0	0	16
Customer Accounts Receivable (142)	580,042	629,142	17
Other Accounts Receivable (143)	72,590	49,888	18
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	19
Receivables from Municipality (145)	18,243	9,617	20
Plant Materials and Operating Supplies (154)	246,980	273,053	21
Merchandise (155)	0	0	22
Other Materials and Supplies (156)	0	0	23
Stores Expense (163)	0	0	24
Prepayments (165)	0	0	25
Interest and Dividends Receivable (171)			26
Accrued Utility Revenues (173)			27
Miscellaneous Current and Accrued Assets (174)			28
Total Current and Accrued Assets	2,394,152	1,999,764	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	61,598	49,114	29
Extraordinary Property Losses (182)	0		30
Preliminary Survey and Investigation Charges (183)	0		31
Clearing Accounts (184)	0		32
Temporary Facilities (185)	0		33
Miscellaneous Deferred Debits (186)	0		34
Total Deferred Debits	61,598	49,114	
Total Assets and Other Debits	15,104,853	14,417,373	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	1,134,417	1,097,861	35
Appropriated Earned Surplus (215)	42,383	42,383	36
Unappropriated Earned Surplus (216)	9,670,168	9,963,971	37
Total Proprietary Capital	10,846,968	11,104,215	
LONG-TERM DEBT			
Bonds (221)	2,510,000	1,865,000	38
Advances from Municipality (223)	0	0	39
Other Long-Term Debt (224)	230,000	0	40
Total Long-Term Debt	2,740,000	1,865,000	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	41
Accounts Payable (232)	518,995	415,140	42
Payables to Municipality (233)	7,537	68,130	43
Customer Deposits (235)	21,791	21,165	44
Taxes Accrued (236)	235,786	218,882	45
Interest Accrued (237)	22,933	9,069	46
Tax Collections Payable (241)			47
Miscellaneous Current and Accrued Liabilities (242)	137,968	63,138	48
Total Current and Accrued Liabilities	945,010	795,524	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	49
Customer Advances for Construction (252)	900		50
Other Deferred Credits (253)	571,975	652,634	51
Total Deferred Credits	572,875	652,634	
OPERATING RESERVES			
Property Insurance Reserve (261)			52
Injuries and Damages Reserve (262)			53
Pensions and Benefits Reserve (263)			54
Miscellaneous Operating Reserves (265)			55
Total Operating Reserves	0	0	
Total Liabilities and Other Credits	15,104,853	14,417,373	

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	8,641,007	0	0	9,195,112	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)	5,746,874	0	0	7,554,659	2
Utility Plant in Service - Contributed Plant (101.2)	3,061,295	0	0	1,442,743	3
Utility Plant Purchased or Sold (102)					4
Utility Plant Leased to Others (104)					5
Property Held for Future Use (105)	9,046				6
Completed Construction not Classified (106)					7
Construction Work in Progress (107)				594,986	8
Total Utility Plant	8,817,215	0	0	9,592,388	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (111.1)	1,113,508	0	0	3,655,483	9
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	770,335	0	0	534,838	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)				64,308	13
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					14
Accumulated Provision for Amortization of Property Held for Future Use (116)					15
Total Accumulated Provision	1,883,843	0	0	4,254,629	
Other Utility Plant Accounts:					
Utility Plant Acquisition Adjustments (117)					16
Accumulated Provision for Amortization of Utility Plant Acquisition Adjustments (118)					17
Other Utility Plant Adjustments (119)					18
Total Other Utility Plant Accounts	0	0	0	0	
Net Utility Plant	6,933,372	0	0	5,337,759	

**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)	997,517	3,488,898			4,486,415	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	137,441	219,801			357,242	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	5,897				5,897	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	1,832	18,723			20,555	10
Other credits (specify):						11
Transportation Clearing	5,400	5,644			11,044	12
					0	13
					0	14
					0	15
Total credits	150,570	244,168	0	0	394,738	16
Debits during year						17
Book cost of plant retired	34,554	67,009			101,563	18
Cost of removal	25	10,574			10,599	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	34,579	77,583	0	0	112,162	25
Balance end of year (111.1)	1,113,508	3,655,483	0	0	4,768,991	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)	726,986	482,004			1,208,990	1
Credits During Year						2
Accruals:						3
Charged Other Income Deductions (426)	56,909	52,834			109,743	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	0			0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	56,909	52,834	0	0	109,743	16
Debits during year						17
Book cost of plant retired	13,560	0			13,560	18
Cost of removal	0	0			0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	13,560	0	0	0	13,560	25
Balance end of year (111.2)	770,335	534,838	0	0	1,305,173	26
Footnotes						27

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

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

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

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

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel (151)					0	0	1
Fuel stock expenses (152)					0	0	2
Plant mat. & oper. sup. (154)			218,100		218,100	230,827	3
Total Electric Utility					218,100	230,827	

Account	Total End of Year	Amount Prior Year	
Electric utility total	218,100	230,827	1
Water utility (154)	28,880	42,226	2
Sewer utility (154)		0	3
Heating utility (154)		0	4
Gas utility (154)		0	5
Merchandise (155)		0	6
Other materials & supplies (156)		0	7
Stores expense (163)		0	8
Total Materials and Supplies	246,980	273,053	

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)				
ELECTRIC BONDS ANTICIPATION NOTES 2008-ISSUANCE COSTS	1,757	428	10,890	1
ELECTRIC BONDS ANTICIPATION NOTES 2008-DISCOUNT	776	428	4,811	2
WATER SYSTEM REVENUE BONDS 1997	1,098	428	9,881	3
WATER SYSTEM REVENUE BONDS 2006	2,119	428	36,016	4
Total			61,598	
Unamortized premium on debt (251)				
NONE				5
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	1,097,861	1
Changes during year (explain):		
TIF CONTRIBUTIONS-WATER PLANT	36,556	2
Balance end of year	1,134,417	

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)	
WATER SYS REVENUE BONDS 2003	07/10/2003	12/01/2017	2.52%	505,000	1
WATER SYS REVENUE BONDS 2006	03/28/2006	12/01/2025	4.10%	1,260,000	2
ELECTRIC BOND ANTICIPATION NOTES 2008	08/01/2008	08/01/2011	3.95%	745,000	3
Total Bonds (Account 221):				2,510,000	

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)					
NONE	00/00/0000	00/00/0000	0.00%		1
Total for Account 223				0	
Other Long-Term Debt (224)					
TRUST FUND LOAN PAYABLE-HYDRO UNIT	09/05/2008	03/15/2018	4.25%	230,000	2
Total for Account 224				230,000	
Notes Payable (231)					
NONE	00/00/0000	00/00/0000	0.00%		3
Total for Account 231				0	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	218,882	1
Accruals:		
Charged water department expense	112,364	2
Charged electric department expense	195,185	3
Charged sewer department expense	1,550	4
Other (explain):		
NONE		5
Total Accruals and other credits	309,099	
Taxes paid during year:		
County, state and local taxes	219,321	6
Social Security taxes	44,733	7
PSC Remainder Assessment	5,497	8
Other (explain):		
Gross receipts tax	22,644	9
Total payments and other debits	292,195	
Balance end of year	235,786	

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 BOND ANTICIPATION NOTE 2008	0	11,152	0	11,152	1
WATER SYS REVENUE BONDS 2003	2,223	23,415	23,758	1,880	2
WATER SYS REVENUE BONDS 2006	4,807	54,308	54,758	4,357	3
Subtotal	7,030	88,875	78,516	17,389	
Advances from Municipality (223)					
NONE	0			0	4
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
STATE TRUST FUND LOAN-HYDRO UNIT	0	3,133		3,133	5
Subtotal	0	3,133	0	3,133	
Notes Payable (231)					
CUSTOMER DEPOSITS	2,039	678	306	2,411	6
Subtotal	2,039	678	306	2,411	
Total	9,069	92,686	78,822	22,933	

INTEREST ACCRUED (ACCT. 237)

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

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

Account 231 is interest accrued on customer deposits.

DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Sinking Funds (125):		
REDEMPTION ACCOUNT-WATER	14,606	3
REDEMPTION ACCOUNT-ELECTRIC	87,282	4
Total (Acct. 125):	101,888	
Depreciation Fund (126):		
NONE		5
Total (Acct. 126):	0	
Other Special Funds (128):		
RESERVE ACCOUNT -WATER	192,263	6
BOILER INSURANCE-ELECTRIC AND WATER	83,821	7
Total (Acct. 128):	276,084	
Special Deposits (134):		
LOCAL GOVERNMENT INVESTMENT POOL	82,864	8
DEPOSIT ON GARAGE RENTAL	1,000	9
Total (Acct. 134):	83,864	
Notes Receivable (141):		
NONE		10
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	72,012	11
Electric	508,030	12
Sewer (Regulated)		13
Other (specify):		
NONE		14
Total (Acct. 142):	580,042	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		15
Merchandising, jobbing and contract work		16
Other (specify):		
MISCELLANEOUS ACCOUNTS-WATER	0	17
MISCELLANEOUS ACCOUNTS-ELECTRIC	2,457	18
POLE CONTACTS	22,000	19
INSURANCE RECEIVABLE	48,133	20
Total (Acct. 143):	72,590	

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):		
CITY OF BLACK RIVER FALLS-TAX ROLL ITEMS	16,115	21
TOWN OF BROCKWAY-TAX ROLL ITEMS	2,128	22
Total (Acct. 145):	18,243	
Prepayments (165):		
NONE		23
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		24
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
NONE		25
Total (Acct. 183):	0	
Clearing Accounts (184):		
NONE		26
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE		27
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
NONE		28
Total (Acct. 186):	0	
Payables to Municipality (233):		
CITY OF BLACK RIVER FALLS-OPERATING ITEMS	7,537	29
Total (Acct. 233):	7,537	
Other Deferred Credits (253):		
Regulatory Liability	571,975	30
NONE		31
Total (Acct. 253):	571,975	

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 \$10,000, providing a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

Done

RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service (101.1)	5,647,574	7,544,654	0	0	13,192,228	1
Materials and Supplies	35,553	224,463	0	0	260,016	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (111.1)	1,055,512	3,572,190	0	0	4,627,702	4
Customer Advances for Construction		450			450	5
Regulatory Liability	371,096	219,945	0	0	591,041	6
NONE					0	7
Average Net Rate Base	4,256,519	3,976,532	0	0	8,233,051	
Net Operating Income	79,585	(256,486)	0	0	(176,901)	8
Net Operating Income as a percent of						
Average Net Rate Base	1.87%	-6.45%	N/A	N/A	-2.15%	

**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	383,067	227,040	0	0	610,107	1
Add credits during year:						
NONE					0	2
Deduct charges:						
Miscellaneous Amortization (425)	23,942	14,190	0	0	38,132	3
Other (specify):						
NONE					0	4
Balance End of Year	359,125	212,850	0	0	571,975	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	820,483	837,185	1
Total Sales of Water	820,483	837,185	
Other Operating Revenues			
Forfeited Discounts (470)	1,741	1,462	2
Rents from Water Property (472)	0	25	3
Interdepartmental Rents (473)	0	0	4
Other Water Revenues (474)	5,585	5,948	5
Total Other Operating Revenues	7,326	7,435	
Total Operating Revenues	827,809	844,620	
Operation and Maintenance Expenses			
Source of Supply Expense (600-617)	23,006	0	6
Pumping Expenses (620-633)	67,629	93,120	7
Water Treatment Expenses (640-652)	86,610	89,517	8
Transmission and Distribution Expenses (660-678)	92,510	80,007	9
Customer Accounts Expenses (901-906)	44,379	36,987	10
Sales Expenses (910)	0	0	11
Administrative and General Expenses (920-932)	184,285	146,738	12
Total Operation and Maintenance Expenses	498,419	446,369	
Other Operating Expenses			
Depreciation Expense (403)	137,441	141,092	13
Amortization Expense (404-407)	0	0	14
Taxes (408)	112,364	108,137	15
Total Other Operating Expenses	249,805	249,229	
Total Operating Expenses	748,224	695,598	
NET OPERATING INCOME	79,585	149,022	

WATER OPERATING REVENUES - SALES OF WATER

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

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)
Operating Revenues			
Sales of Water			
Unmetered Sales to General Customers (460)			
Residential (460.1)			1
Commercial (460.2)			2
Industrial (460.3)			3
Public Authority (460.4)			4
Total Unmetered Sales to General Customers (460)	0	0	0
Metered Sales to General Customers (461)			
Residential (461.1)	1,230	52,154	293,986
Commercial (461.2)	259	54,795	208,727
Industrial (461.3)	24	14,022	43,918
Public Authority (461.4)	47	9,045	40,859
Total Metered Sales to General Customers (461)	1,560	130,016	587,490
Private Fire Protection Service (462)	25		18,294
Public Fire Protection Service (463)	1		214,538
Other Water Sales (465)			
Sales for Resale (466)		0	0
Interdepartmental Sales (467)	3	2,547	161
Total Sales of Water	1,589	132,563	820,483

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

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

OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		1
Other (specify):		
Wholesale fire protection billed		2
Amount billed (usually per rate schedule F-1 or Fd-1)	214,538	3
NONE		4
Total Public Fire Protection Service (463)	214,538	
Forfeited Discounts (470):		
NONE		5
Customer late payment charges	1,741	6
Other (specify):		
Total Forfeited Discounts (470)	1,741	
Rents from Water Property (472):		
NONE		7
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE		8
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
NSF CHECKS	58	9
Return on net investment in meters charged to sewer department	5,527	10
Other (specify):		
Total Other Water Revenues (474)	5,585	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
SOURCE OF SUPPLY EXPENSES			
Operation Supervision and Engineering (600)	0		1
Operation Labor and Expenses (601)	0		2
Purchased Water (602)	0		3
Miscellaneous Expenses (603)	0		4
Rents (604)	0		5
Maintenance Supervision and Engineering (610)	0		6
Maintenance of Structures and Improvements (611)	0		7
Maintenance of Collecting and Impounding Reservoirs (612)	0		8
Maintenance of Lake, River and Other Intakes (613)	0		9
Maintenance of Wells and Springs (614)	23,006	0	10
Maintenance of Supply Mains (616)	0		11
Maintenance of Miscellaneous Water Source Plant (617)	0		12
Total Source of Supply Expenses	23,006	0	
PUMPING EXPENSES			
Operation Supervision and Engineering (620)	23,422	19,496	13
Fuel for Power Production (621)	0		14
Power Production Labor and Expenses (622)	0		15
Fuel or Power Purchased for Pumping (623)	31,881	37,222	16
Pumping Labor and Expenses (624)	4,719	4,234	17
Expenses Transferred--Credit (625)	0		18
Miscellaneous Expenses (626)	0		19
Rents (627)	0		20
Maintenance Supervision and Engineering (630)	0		21
Maintenance of Structures and Improvements (631)	0		22
Maintenance of Power Production Equipment (632)	0		23
Maintenance of Pumping Equipment (633)	7,607	32,168	24
Total Pumping Expenses	67,629	93,120	
WATER TREATMENT EXPENSES			
Operation Supervision and Engineering (640)	0		25
Chemicals (641)	52,339	26,220	26
Operation Labor and Expenses (642)	33,497	59,025	27
Miscellaneous Expenses (643)	135	0	28
Rents (644)	0		29
Maintenance Supervision and Engineering (650)	0		30
Maintenance of Structures and Improvements (651)	0		31
Maintenance of Water Treatment Equipment (652)	639	4,272	32
Total Water Treatment Expenses	86,610	89,517	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Supervision and Engineering (660)	39,710	21,852	33
Storage Facilities Expenses (661)		0	34
Transmission and Distribution Lines Expenses (662)	13,820	12,530	35
Meter Expenses (663)		0	36
Customer Installations Expenses (664)	101	0	37
Miscellaneous Expenses (665)		0	38
Rents (666)		0	39
Maintenance Supervision and Engineering (670)		0	40
Maintenance of Structures and Improvements (671)		0	41
Maintenance of Distribution Reservoirs and Standpipes (672)	2,053	0	42
Maintenance of Transmission and Distribution Mains (673)	14,934	37,006	43
Maintenance of Services (675)	12,903	4,280	44
Maintenance of Meters (676)	2,595	2,856	45
Maintenance of Hydrants (677)	6,394	1,483	46
Maintenance of Miscellaneous Plant (678)		0	47
Total Transmission and Distribution Expenses	92,510	80,007	
CUSTOMER ACCOUNTS EXPENSES			
Supervision (901)		0	48
Meter Reading Expenses (902)	6,052	5,813	49
Customer Records and Collection Expenses (903)	37,453	30,363	50
Uncollectible Accounts (904)	9	811	51
Miscellaneous Customer Accounts Expenses (905)	865	0	52
Customer Service and Information Expenses (906)			53
Total Customer Accounts Expenses	44,379	36,987	
SALES EXPENSES			
Sales Expenses (910)		0	54
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	39,686	25,343	55
Office Supplies and Expenses (921)	8,036	7,636	56
Administrative Expenses Transferred--Credit (922)		0	57
Outside Services Employed (923)	26,176	8,051	58
Property Insurance (924)	779	2,079	59
Injuries and Damages (925)	10,388	9,709	60
Employee Pensions and Benefits (926)	79,101	74,150	61
Regulatory Commission Expenses (928)		0	62
Duplicate Charges--Credit (929)		0	63

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
ADMINISTRATIVE AND GENERAL EXPENSES			
Miscellaneous General Expenses (930)	8,013	6,990	64
Rents (931)		0	65
Maintenance of General Plant (932)	12,106	12,780	66
Total Administrative and General Expenses	184,285	146,738	
Total Operation and Maintenance Expenses	498,419	446,369	

WATER OPERATION & MAINTENANCE EXPENSES

Water Operation & Maintenance Expenses (Page W-05)

For values that represent an increase or a decrease when compared to the previous year of greater than 15%, but not less \$10,000, please explain.

Acct 614: 2008 includes substantial costs for repairs to the industrial park well.

Acct 633: 2007 was high due to rehabilitation of well #4.

Acct 641: Approximately \$10,000 is due to the utility no longer maintaining a chemical inventory, so items are expensed when purchased. Chemical prices have also increased.

Acct 642: 2008 was unusually high due to approximately \$26,000 of backwashing filters.

Acct 660: The increase is in wages. The utility started using detailed timesheets to better track time spent in areas. Overall labor is similar but allocation varies between accounts as a result.

Acct 673: 2007 was high due to repairs to mains needed.

Acct 920: 2008 includes a full year of wages for the Utility Administrator. The position was vacant for a portion of 2007.

Acct 923: Increase in 2008 is due to costs of MEUW safety coordinator, higher audit and accounting fees related to the 2007 audit and professional fees for water rate analysis.

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		102,847	97,189	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		1,550	1,311	2
Net property tax equivalent		101,297	95,878	
Social Security		10,737	11,308	3
PSC Remainder Assessment		330	951	4
Other (specify): NONE			0	5
Total tax expense		112,364	108,137	

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			Jackson				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.165677				3
County tax rate	mills		6.060393				4
Local tax rate	mills		7.254729				5
School tax rate	mills		7.269047				6
Voc. school tax rate	mills		1.888349				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		22.638195				10
Less: state credit	mills		1.164612				11
Net tax rate	mills		21.473583				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		7.254729				14
Combined School Tax Rate	mills		9.157396				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		16.412125				17
Total Tax Rate	mills		22.638195				18
Ratio of Local and School Tax to Total	dec.		0.724975				19
Total tax net of state credit	mills		21.473583				20
Net Local and School Tax Rate	mills		15.567810				21
Utility Plant, Jan. 1	\$	6,651,261	6,651,261				22
Materials & Supplies	\$	42,226	42,226				23
Subtotal	\$	6,693,487	6,693,487				24
Less: Plant Outside Limits	\$	243,946	243,946				25
Taxable Assets	\$	6,449,541	6,449,541				26
Assessment Ratio	dec.		1.024324				27
Assessed Value	\$	6,606,420	6,606,420				28
Net Local & School Rate	mills		15.567810				29
Tax Equiv. Computed for Current Year	\$	102,847	102,847				30
Tax Equivalent per 1994 PSC Report	\$	59,419					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	102,847					34
Footnotes							35

PROPERTY TAX EQUIVALENT (WATER)

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

IF total for Utility Plant, Jan. 1 on this schedule does not match Total Utility Plant - First of Year on the Net Utility Plant schedule, please explain.

The City Council has exempted all new major improvements for 10 years from the property tax equivalent. As a result, not all o the net utility plant reported is used for the tax calculation.

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 \$100,000. 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)	299,293				299,293	8
Supply Mains (316)	23,906				23,906	9
Other Water Source Plant (317)	0				0	10
Total Source of Supply Plant	323,199	0	0	0	323,199	
PUMPING PLANT						
Land and Land Rights (320)	91,335				91,335	11
Structures and Improvements (321)	1,137,054	8,850			1,145,904	12
Other Power Production Equipment (323)	16,062	21,509			37,571	13
Electric Pumping Equipment (325)	258,052				258,052	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	0				0	16
Total Pumping Plant	1,502,503	30,359	0	0	1,532,862	
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)	273,204				273,204	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
Total Water Treatment Plant	273,204	0	0	0	273,204	
TRANSMISSION AND DISTRIBUTION PLANT						
Land and Land Rights (340)	341				341	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	86,476				86,476	24
Transmission and Distribution Mains (343)	2,167,722	106,530	8,472		2,265,780	25
Services (345)	361,176	7,009			368,185	26
Meters (346)	194,453	48,978	9,000		234,431	27
Hydrants (348)	293,435	16,175			309,610	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 \$100,000. 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	3,103,603	178,692	17,472	0	3,264,823	
GENERAL PLANT						
Land and Land Rights (389)	2,802				2,802	30
Structures and Improvements (390)	86,671				86,671	31
Office Furniture and Equipment (391)	5,260				5,260	32
Computer Equipment (391.1)	15,527				15,527	33
Transportation Equipment (392)	38,649	24,103	17,082		45,670	34
Stores Equipment (393)	21				21	35
Tools, Shop and Garage Equipment (394)	24,508				24,508	36
Laboratory Equipment (395)	17,374				17,374	37
Power Operated Equipment (396)	0				0	38
Communication Equipment (397)	2,815				2,815	39
SCADA Equipment (397.1)	152,138				152,138	40
Miscellaneous Equipment (398)	0				0	41
Total General Plant	345,765	24,103	17,082	0	352,786	
Total utility plant in service directly assignable	5,548,274	233,154	34,554	0	5,746,874	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	5,548,274	233,154	34,554	0	5,746,874	

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 \$100,000. 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)	268,043				268,043	8
Supply Mains (316)	0				0	9
Other Water Source Plant (317)	0				0	10
Total Source of Supply Plant	268,043	0	0	0	268,043	
PUMPING PLANT						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	269,683				269,683	12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	38,147		13,560		24,587	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	0				0	16
Total Pumping Plant	307,830	0	13,560	0	294,270	
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)	5,466				5,466	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
Total Water Treatment Plant	5,466	0	0	0	5,466	
TRANSMISSION AND DISTRIBUTION PLANT						
Land and Land Rights (340)	0				0	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	211,874				211,874	24
Transmission and Distribution Mains (343)	1,589,466				1,589,466	25
Services (345)	450,308				450,308	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 \$100,000. 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)	223,908				223,908	28
Other Transmission and Distribution Plant (349)	0				0	29
Total Transmission and Distribution Plant	2,475,556	0	0	0	2,475,556	
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)	17,960				17,960	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	17,960	0	0	0	17,960	
Total utility plant in service directly assignable	3,074,855	0	13,560	0	3,061,295	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	3,074,855	0	13,560	0	3,061,295	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

--Plant Financed by Utility or Municipality--

1. 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 in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
SOURCE OF SUPPLY PLANT				
Structures and Improvements (311)	0	0.00%		1
Collecting and Impounding Reservoirs (312)	0	0.00%		2
Lake, River and Other Intakes (313)	0	0.00%		3
Wells and Springs (314)	86,010	2.90%	8,679	4
Supply Mains (316)	4,810	1.80%	430	5
Other Water Source Plant (317)	0	0.00%		6
Total Source of Supply Plant	90,820		9,109	
PUMPING PLANT				
Structures and Improvements (321)	130,255	3.20%	36,386	7
Other Power Production Equipment (323)	(49,893)	4.40%		8
Electric Pumping Equipment (325)	52,319	4.40%	11,354	9
Diesel Pumping Equipment (326)	0	0.00%		10
Other Pumping Equipment (328)	0	0.00%		11
Total Pumping Plant	132,681		47,740	
WATER TREATMENT PLANT				
Structures and Improvements (331)	0	0.00%		12
Sand or Other Media Filtration Equipment (332)	24,280	3.30%	9,016	13
Membrane Filtration Equipment (333)				14
Other Water Treatment Equipment (334)				15
Total Water Treatment Plant	24,280		9,016	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	0	0.00%		16
Distribution Reservoirs and Standpipes (342)	55,925	1.90%		17
Transmission and Distribution Mains (343)	349,017	1.30%	28,849	18
Services (345)	96,434	2.90%	10,576	19
Meters (346)	88,647	5.50%	11,962	20
Hydrants (348)	38,890	2.20%	6,634	21
Other Transmission and Distribution Plant (349)	0	0.00%		22
Total Transmission and Distribution Plant	628,913		58,021	
GENERAL PLANT				
Structures and Improvements (390)	23,774	2.90%	2,513	23
Office Furniture and Equipment (391)	2,758	5.80%	305	24
Computer Equipment (391.1)	12,914	26.67%		25
Transportation Equipment (392)	33,085	10.50%	5,607	26
Stores Equipment (393)	21	5.80%	0	27
Tools, Shop and Garage Equipment (394)	18,816	5.80%	1,421	28
Laboratory Equipment (395)	5,486	5.80%	1,008	29

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)
--Plant Financed by Utility or Municipality--

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314					94,689	4
316					5,240	5
317					0	6
	0	0	0	0	99,929	
321					166,641	7
323					(49,893)	8
325					63,673	9
326					0	10
328					0	11
	0	0	0	0	180,421	
331					0	12
332					33,296	13
333					0	14
334					0	15
	0	0	0	0	33,296	
341					0	16
342					55,925	17
343	8,472	25		146	369,515	18
345				48	107,058	19
346	9,000		332	(374)	91,567	20
348				180	45,704	21
349					0	22
	17,472	25	332	0	669,769	
390					26,287	23
391					3,063	24
391.1					12,914	25
392	17,082		1,500		23,110	26
393					21	27
394					20,237	28
395					6,494	29

ACCUMULATED PROVISION FOR DEPRECIATION - WATER
--Plant Financed by Utility or Municipality--

1. 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 in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
GENERAL PLANT				
Power Operated Equipment (396)	0	0.00%		30
Communication Equipment (397)	2,974	15.00%		31
SCADA Equipment (397.1)	20,995	9.20%	13,997	32
Miscellaneous Equipment (398)	0	0.00%		33
Total General Plant	120,823		24,851	
Total accum. prov. directly assignable	997,517		148,737	
 Common Utility Plant Allocated to Water Department	 0	 0.00%		 34
 Total accum. prov. for depreciation	 997,517		 148,737	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)
--Plant Financed by Utility or Municipality--

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
396					0	30
397					2,974	31
397.1					34,992	32
398					0	33
	17,082	0	1,500	0	130,092	
	34,554	25	1,832	0	1,113,507	
					0	34
	34,554	25	1,832	0	1,113,507	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER
--Plant Financed by Utility or Municipality--

Accumulated Provision for Depreciation - Water --Plant Financed by Utility or Municipality-- (Page W-10)

If End of Year Balance is less than zero, please explain.

Acct 323: Negative accumulated depreciation is due to disposal of a portable generator for \$49,300 in 2007. Depreciation of the new generator will begin to offset this negative in the future.

If Accumulated Depreciation End of Year Balance is greater than the equivalent Plant in Service (Financed by Utility or Municipality) EOY Balance, please explain.

Acct 397 is overdepreciated. No depreciation expense has been taken in 2008.

If Adjustments for any account are nonzero, please explain.

Adjustments are to correct beginning balance to utility records. Net effect is \$0.

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)
--Plant Financed by Utility or Municipality--

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ACCUMULATED PROVISION FOR DEPRECIATION - WATER

--Plant Financed by Contributions--

1. 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 in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
SOURCE OF SUPPLY PLANT				
Structures and Improvements (311)	0	0.00%		1
Collecting and Impounding Reservoirs (312)	0	0.00%		2
Lake, River and Other Intakes (313)	0	0.00%		3
Wells and Springs (314)	91,535	2.90%	7,773	4
Supply Mains (316)	0	0.00%		5
Other Water Source Plant (317)	0	0.00%		6
Total Source of Supply Plant	91,535		7,773	
PUMPING PLANT				
Structures and Improvements (321)	95,683	3.20%	8,630	7
Other Power Production Equipment (323)	(4,238)	4.40%		8
Electric Pumping Equipment (325)	18,148	4.40%	1,678	9
Diesel Pumping Equipment (326)	0	0.00%		10
Other Pumping Equipment (328)	0	0.00%		11
Total Pumping Plant	109,593		10,308	
WATER TREATMENT PLANT				
Structures and Improvements (331)	0	0.00%		12
Sand or Other Media Filtration Equipment (332)	3,057	3.30%	180	13
Membrane Filtration Equipment (333)				14
Other Water Treatment Equipment (334)				15
Total Water Treatment Plant	3,057		180	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	0	0.00%		16
Distribution Reservoirs and Standpipes (342)	137,020	1.90%		17
Transmission and Distribution Mains (343)	206,463	1.30%	20,663	18
Services (345)	109,934	2.09%	13,059	19
Meters (346)	0	0.00%		20
Hydrants (348)	31,507	2.20%	4,926	21
Other Transmission and Distribution Plant (349)	0	0.00%		22
Total Transmission and Distribution Plant	484,924		38,648	
GENERAL PLANT				
Structures and Improvements (390)	0	0.00%		23
Office Furniture and Equipment (391)	0	0.00%		24
Computer Equipment (391.1)	37,877	26.70%		25
Transportation Equipment (392)	0	0.00%		26
Stores Equipment (393)	0	0.00%		27
Tools, Shop and Garage Equipment (394)	0	0.00%		28
Laboratory Equipment (395)	0	0.00%		29

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)
--Plant Financed by Contributions--

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314					99,308	4
316					0	5
317					0	6
	0	0	0	0	99,308	
321					104,313	7
323					(4,238)	8
325	13,560				6,266	9
326					0	10
328					0	11
	13,560	0	0	0	106,341	
331					0	12
332					3,237	13
333					0	14
334					0	15
	0	0	0	0	3,237	
341					0	16
342					137,020	17
343					227,126	18
345					122,993	19
346					0	20
348					36,433	21
349					0	22
	0	0	0	0	523,572	
390					0	23
391					0	24
391.1					37,877	25
392					0	26
393					0	27
394					0	28
395					0	29

ACCUMULATED PROVISION FOR DEPRECIATION - WATER
--Plant Financed by Contributions--

1. 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 in a schedule footnote.
 2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
GENERAL PLANT				
Power Operated Equipment (396)	0	0.00%		30
Communication Equipment (397)	0	0.00%		31
SCADA Equipment (397.1)	0	0.00%		32
Miscellaneous Equipment (398)	0	0.00%		33
Total General Plant	<u>37,877</u>		<u>0</u>	
Total accum. prov. directly assignable	<u>726,986</u>		<u>56,909</u>	
 Common Utility Plant Allocated to Water Department	 0	 0.00%		 34
Total accum. prov. for depreciation	<u><u>726,986</u></u>		<u><u>56,909</u></u>	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)
--Plant Financed by Contributions--

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
396					0	30
397					0	31
397.1					0	32
398					0	33
	0	0	0	0	37,877	
	13,560	0	0	0	770,335	
					0	34
	13,560	0	0	0	770,335	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER
--Plant Financed by Contributions--

Accumulated Provision for Depreciation - Water --Plant Financed by Contributions-- (Page W-12)

If End of Year Balance is less than zero, please explain.

Acct 323: Negative accumulated depreciation is due to disposal of a portable generator for \$49,300 in 2007 (split between utility and contribution financed). Depreciation of the new generator will begin to offset this negative in the future.

If Accumulated Depreciation End of Year Balance is greater than the equivalent Plant in Service (Financed by Contributions) EOY Balance, please explain.

Acct 391.1 is overdepreciated. No depreciation expense was recorded in 2008.

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)
--Plant Financed by Contributions--

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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			11,072	11,072	1
February			10,146	10,146	2
March			10,978	10,978	3
April			10,540	10,540	4
May			12,176	12,176	5
June			12,873	12,873	6
July			14,684	14,684	7
August			15,132	15,132	8
September			12,828	12,828	9
October			10,913	10,913	10
November			9,853	9,853	11
December			9,895	9,895	12
Total annual pumpage	0	0	141,090	141,090	

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):	141,090	1
Less: Gallons (000's) used in the treatment process:	2,468	2
Subtotal: Gallons (000's) entering distribution system:	138,622	3
Less: Gallons (000's) sold:	132,563	4
Gallons (000's) entering distribution system but not sold:	6,059	5
Estimated Water Usage:		6
Gallons (000's) used to flush mains:	900	7
Gallons (000's) used for fire protection:		8
Gallons (000's) used to prevent freezing of distribution system:		9
Gallons (000's) used for other system uses:		10
Subtotal Estimated Usage:	900	11
Estimated Water Losses:		12
Gallons (000's) lost due to main leaks or breaks:	2,000	13
Gallons (000's) lost due to service leaks or breaks:	125	14
Gallons (000's) lost due to hydrant leaks, tank overflows and pressure reducing valves:		15
Gallons (000's) for unauthorized usage such as vandalism and theft:		16
Gallons (000's) not accounted for:	3,034	17
Subtotal of Estimated Losses:	5,159	18
Percentage of water entering distribution system sold:	96%	19
Percentage of unaccounted for water:	2%	20
If more than 15%, indicate causes:		21

If more than 15%, 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.)	627	22
Date of maximum: 07/02/2008		23
Cause of maximum: Dry weather		24
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)	243	25
Date of minimum: 12/25/2008		26
Total KWH used by the utility (include pumping, treatment facilities and other utility operations):	217,513	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:	6	32
Number of service breaks repaired this year:	1	33
Population served (estimate the number of individuals served):		34
Inside municipality?	3,618	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)	
450 RYE BLUFF ROAD	6	160	30	504,000	Yes	1
550 RYE BLUFF ROAD	5	168	30	403,200	Yes	2
W9869 AIRPORT ROAD	4	104	24	792,000	Yes	3
W9885 AIRPORT ROAD	3	84	18	374,400	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)	
Identification	ANNE DRIVE BOOSTER STATION	VAN BUREN BOOSTER STATION	WELL 3	1
Location	333 ANNE DRIVE	1225 VAN BUREN STREET	W9885 AIRPORT ROAD	2
Purpose	B	B	P	3
Destination	D	D	D	4
Pump Manufacturer	CRANE-DEMING	CRANE	LAYNE NORTHWEST	5
Year Installed	2006	2005	1979	6
Type	CENTRIFUGAL	CENTRIFUGAL	VERTICAL TURBINE	7
Actual Capacity (gpm)	250	250	250	8
Pump Motor or Standby Engine Mfr	EMERSON	US MOTORS	WESTINGHOUSE	9
Year Installed	2006	2005	1979	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	20	20	20	12
Footnotes				13
				14

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	WELL 4	WELL 5	WELL 6	15
Location	W9869 AIRPORT ROAD	550 RYE BLUFF ROAD	450 RYE BLUFF ROAD	16
Purpose	P	P	P	17
Destination	D	D	D	18
Pump Manufacturer	LAYNE NORTH WEST	LAYNE NORTH WEST	LAYNE NORTH WEST	19
Year Installed	1995	1995	1995	20
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	21
Actual Capacity (gpm)	600	300	350	22
Pump Motor or Standby Engine Mfr	US MOTOR	US MOTOR	US MOTOR	23
Year Installed	1995	1995	1995	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	40	25	25	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	TANK 1	TANK 2	TANK 3	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	R	ET	3 4
Year constructed	1923	1970	1978	5 6
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	STEEL	7 8
Elevation difference in feet (See Headnote 3.)	72	72	131	9 10
Total capacity in gallons (actual)	150,000	500,000	250,000	11 12
WATER TREATMENT PLANT				13
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	GAS	LIQUID	14 15
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	WELLHOUSE	16 17 18
Filters, type (gravity, pressure, other, none)	NONE	NONE	NONE	19 20
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.3358	1.3358	1.3358	21 22 23
Is a corrosion control chemical used (yes, no)?	Y	Y	Y	24 25
Is water fluoridated (yes, no)?	Y	Y	Y	26 27
Footnotes				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	0.750	5,280				5,280	1	
M	D	1.000	747				747	2	
M	D	1.500	5,624				5,624	3	
M	D	2.000	9,643		1,060		8,583	4	
M	D	4.000	4,762				4,762	5	
P	D	4.000	300				300	6	
M	D	6.000	64,370	48			64,418	7	
P	D	6.000	3,195				3,195	8	
M	D	8.000	43,567	1,015			44,582	9	
M	S	8.000	2,701				2,701	10	
M	D	10.000	9,871				9,871	11	
M	D	12.000	21,529				21,529	12	
M	S	12.000	0				0	13	
M	T	12.000	1,464				1,464	14	
Total Within Municipality			173,053	1,063	1,060	0	173,056		
M	D	12.000	5,530				5,530	15	
M	S	12.000	0				0	16	
Total Outside of Municipality			5,530	0	0	0	5,530		
Total Utility			178,583	1,063	1,060	0	178,586		

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.

\$32,207 of main additions were financed through City TIF district. The remaining main additions were utility financed.

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	803				803		1
M	1.000	709	1			710		2
M	1.250	9				9		3
M	1.500	67				67		4
P	1.500	2				2		5
M	2.000	49				49		6
P	2.000	2				2		7
M	3.000	3				3		8
P	4.000	2				2		9
M	4.000	7				7		10
M	6.000	19				19		11
M	8.000	6				6		12
M	10.000	1				1		13
M	12.000	1				1		14
Total Utility		1,680	1	0	0	1,681	0	

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.

The service added in 2008 was financed by the utility.

If Utility-Owned Service Not In Use at End of Year is reported as zero, please explain.

All utility-owned services are in use.

METERS

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

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	1,457	200	180		1,477	309	1
0.750	119		1		118	50	2
1.000	71	4	4		71	8	3
1.250	3				3	0	4
1.500	29	2	2		29	4	5
2.000	28				28	3	6
3.000	12	1	1		12	1	7
4.000	6	1	1		6	2	8
Total:	1,725	208	189	0	1,744	377	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	1,218	153	7	16	0	83	1,477	1
0.750	81	13	3	3	0	18	118	2
1.000	10	34	8	11	0	8	71	3
1.250	1	2	0	0	0	0	3	4
1.500	0	17	0	6	0	6	29	5
2.000	0	11	3	9	0	5	28	6
3.000	0	8	1	3	0	0	12	7
4.000	0	3	1	2	0	0	6	8
Total:	1,310	241	23	50	0	120	1,744	

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	8				8	1
Within Municipality	264	4			268	2
Total Fire Hydrants	272	4	0	0	276	
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:	276
Number of distribution system valves end of year:	461
Number of distribution valves operated during year:	250

ELECTRIC OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Electricity			
Sales of Electricity (440-448)	5,234,922	4,925,465	1
Total Sales of Electricity	5,234,922	4,925,465	
Other Operating Revenues			
Forfeited Discounts (450)	10,166	8,931	2
Miscellaneous Service Revenues (451)	60	1,455	3
Sales of Water and Water Power (453)	0	0	4
Rent from Electric Property (454)	35,225	34,141	5
Interdepartmental Rents (455)	0	0	6
Other Electric Revenues (456)	142	2,896	7
Total Other Operating Revenues	45,593	47,423	
Total Operating Revenues	5,280,515	4,972,888	
Operation and Maintenance Expenses			
Power Production Expenses (500-557)	4,230,544	3,817,385	8
Transmission Expenses (560-573)	26,186	16,380	9
Distribution Expenses (580-598)	325,812	268,749	10
Customer Accounts Expenses (901-905)	101,483	94,863	11
Customer Service and Information Expenses (906)	1,556		12
Sales Expenses (911-916)	0	0	13
Administrative and General Expenses (920-932)	430,321	311,749	14
Total Operation and Maintenance Expenses	5,115,902	4,509,126	
Other Expenses			
Depreciation Expense (403)	219,801	218,419	15
Amortization Expense (404-407)	6,113	6,113	16
Taxes (408)	195,185	187,204	17
Total Other Expenses	421,099	411,736	
Total Operating Expenses	5,537,001	4,920,862	
NET OPERATING INCOME	(256,486)	52,026	

OTHER OPERATING REVENUES (ELECTRIC)

1. Report revenues relating to each account and fully describe each item using other than the account title.
 2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and all other lesser amounts grouped as Miscellaneous.

Particulars (a)	Amount (b)	
Forfeited Discounts (450):		
Customer late payment charges	10,166	1
Other (specify):		
NONE		2
Total Forfeited Discounts (450)	10,166	
Miscellaneous Service Revenues (451):		
MISCELLANEOUS SERVICE REVENUES	60	3
Total Miscellaneous Service Revenues (451)	60	
Sales of Water and Water Power (453):		
NONE		4
Total Sales of Water and Water Power (453)	0	
Rent from Electric Property (454):		
CELL TOWER RENTAL	13,225	5
POLE CONTACT RENTAL	22,000	6
Total Rent from Electric Property (454)	35,225	
Interdepartmental Rents (455):		
NONE		7
Total Interdepartmental Rents (455)	0	
Other Electric Revenues (456):		
OTHER REVENUES	142	8
Total Other Electric Revenues (456)	142	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, 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 Engineering (500)	0		1
Fuel (501)	0		2
Steam Expenses (502)	0		3
Steam from Other Sources (503)	0		4
Steam Transferred -- Credit (504)	0		5
Electric Expenses (505)	0		6
Miscellaneous Steam Power Expenses (506)	0		7
Rents (507)	0		8
Maintenance Supervision and Engineering (510)	0		9
Maintenance of Structures (511)	0		10
Maintenance of Boiler Plant (512)	0		11
Maintenance of Electric Plant (513)	0		12
Maintenance of Miscellaneous Steam Plant (514)	0		13
Total Steam Power Generation Expenses	0	0	
HYDRAULIC POWER GENERATION EXPENSES			
Operation Supervision and Engineering (535)	67,037	119,273	14
Water for Power (536)		0	15
Hydraulic Expenses (537)	12,095	9,958	16
Electric Expenses (538)		0	17
Miscellaneous Hydraulic Power Generation Expenses (539)		0	18
Rents (540)		0	19
Maintenance Supervision and Engineering (541)		0	20
Maintenance of Structures (542)		0	21
Maintenance of Reservoirs, Dams and Waterways (543)	11,379	5,433	22
Maintenance of Electric Plant (544)		0	23
Maintenance of Miscellaneous Hydraulic Plant (545)		0	24
Total Hydraulic Power Generation Expenses	90,511	134,664	
OTHER POWER GENERATION EXPENSES			
Operation Supervision and Engineering (546)		0	25
Fuel (547)	209	0	26
Generation Expenses (548)		0	27
Miscellaneous Other Power Generation Expenses (549)		0	28
Rents (550)		0	29
Maintenance Supervision and Engineering (551)		0	30
Maintenance of Structures (552)		0	31
Maintenance of Generating and Electric Plant (553)	1,496	0	32

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
POWER PRODUCTION EXPENSES			
OTHER POWER GENERATION EXPENSES			
Maintenance of Miscellaneous Other Power Generating Plant (554)	14	0	33
Total Other Power Generation Expenses	1,719	0	
OTHER POWER SUPPLY EXPENSES			
Purchased Power (555)	4,135,007	3,681,894	34
System Control and Load Dispatching (556)		0	35
Other Expenses (557)	3,307	827	36
Total Other Power Supply Expenses	4,138,314	3,682,721	
Total Power Production Expenses	4,230,544	3,817,385	
TRANSMISSION EXPENSES			
Operation Supervision and Engineering (560)	6,636	4,841	37
Load Dispatching (561)		0	38
Station Expenses (562)		0	39
Overhead Line Expenses (563)		0	40
Underground Line Expenses (564)		0	41
Miscellaneous Transmission Expenses (566)		0	42
Rents (567)		0	43
Maintenance Supervision and Engineering (568)		0	44
Maintenance of Structures (569)		0	45
Maintenance of Station Equipment (570)	5,207	0	46
Maintenance of Overhead Lines (571)	14,343	11,539	47
Maintenance of Underground Lines (572)		0	48
Maintenance of Miscellaneous Transmission Plant (573)		0	49
Total Transmission Expenses	26,186	16,380	
DISTRIBUTION EXPENSES			
Operation Supervision and Engineering (580)	116,731	80,869	50
Load Dispatching (581)		0	51
Station Expenses (582)	2,524	0	52
Overhead Line Expenses (583)	31,591	41,460	53
Underground Line Expenses (584)	776	0	54
Street Lighting and Signal System Expenses (585)	3,010	5,650	55
Meter Expenses (586)	25,352	45,492	56
Customer Installations Expenses (587)		0	57
Miscellaneous Distribution Expenses (588)	24,954	0	58
Rents (589)		0	59
Maintenance Supervision and Engineering (590)		0	60
Maintenance of Structures (591)	46	0	61
Maintenance of Station Equipment (592)		0	62
Maintenance of Overhead Lines (593)	118,080	92,419	63

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
DISTRIBUTION EXPENSES			
Maintenance of Underground Lines (594)		0	64
Maintenance of Line Transformers (595)	4	(1,062)	65
Maintenance of Street Lighting and Signal Systems (596)	2,457	2,704	66
Maintenance of Meters (597)	287	1,217	67
Maintenance of Miscellaneous Distribution Plant (598)		0	68
Total Distribution Expenses	325,812	268,749	
CUSTOMER ACCOUNTS EXPENSES			
Supervision (901)		0	69
Meter Reading Expenses (902)	40,798	38,012	70
Customer Records and Collection Expenses (903)	59,264	56,160	71
Uncollectible Accounts (904)	1,421	691	72
Miscellaneous Customer Accounts Expenses (905)		0	73
Customer Service and Information Expenses (906)	1,556		74
Total Customer Accounts Expenses	103,039	94,863	
SALES EXPENSES			
Supervision (911)		0	75
Demonstrating and Selling Expenses (912)		0	76
Advertising Expenses (913)		0	77
Miscellaneous Sales Expenses (916)		0	78
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	42,367	32,488	79
Office Supplies and Expenses (921)	15,032	12,846	80
Administrative Expenses Transferred -- Credit (922)		0	81
Outside Services Employed (923)	34,923	14,413	82
Property Insurance (924)	3,177	848	83
Injuries and Damages (925)	15,726	22,034	84
Employee Pensions and Benefits (926)	195,709	172,414	85
Regulatory Commission Expenses (928)		0	86
Duplicate Charges -- Credit (929)		0	87
Miscellaneous General Expenses (930)	35,325	15,852	88
Rents (931)		0	89
Maintenance of General Plant (932)	88,062	40,854	90
Total Administrative and General Expenses	430,321	311,749	
Total Operation and Maintenance Expenses	5,115,902	4,509,126	

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 15%, but not less \$10,000, please explain.

Acct 535, 588, 932 - The utility reallocated wages coded as 535 in the past to 588 and 932. As a result, 535 is down in 2008 and 588 and 932 are up.

Acct 580, 583, 586 - The utility reallocated wages coded as 583 and 586 in the past to 580. As a result, wages in 580 are up and 586 and 583 are down.

Acct 593 - The utility hired an additional lineman on 7/2/07 so 2008 includes a full year of additional wages.

Acct 930 - 2008 includes several miscellaneous costs including parking lot maintenance, arc flash analysis, MEUW dues.

Acct 920 - 2008 includes a full year of the Utility Administrator's wages. The position was vacant for part of 2007.

Acct 923 - The increase in 2008 is due to costs for MEUW safety coordinator and higher audit and account fees related to the 2007 audit.

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		132,939	121,693	1
Social Security		33,996	37,917	2
Wisconsin Gross Receipts Tax		23,083	22,644	3
PSC Remainder Assessment		5,167	4,950	4
Other (specify): NONE			0	5
Total tax expense		195,185	187,204	

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			Jackson				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.165677				3
County tax rate	mills		6.060393				4
Local tax rate	mills		7.254729				5
School tax rate	mills		7.269047				6
Voc. school tax rate	mills		1.888349				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		22.638195				10
Less: state credit	mills		1.164612				11
Net tax rate	mills		21.473583				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		7.254729				14
Combined School Tax Rate	mills		9.157396				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		16.412125				17
Total Tax Rate	mills		22.638195				18
Ratio of Local and School Tax to Total	dec.		0.724975				19
Total tax net of state credit	mills		21.473583				20
Net Local and School Tax Rate	mills		15.567810				21
Utility Plant, Jan. 1	\$	9,195,112	9,195,112				22
Materials & Supplies	\$	230,827	230,827				23
Subtotal	\$	9,425,939	9,425,939				24
Less: Plant Outside Limits	\$	1,089,362	1,089,362				25
Taxable Assets	\$	8,336,577	8,336,577				26
Assessment Ratio	dec.		1.024324				27
Assessed Value	\$	8,539,356	8,539,356				28
Net Local & School Rate	mills		15.567810				29
Tax Equiv. Computed for Current Year	\$	132,939	132,939				30
Tax Equivalent per 1994 PSC Report	\$	97,064					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32 33
Tax equiv. for current year (see note 5)	\$	132,939					34
Footnotes							35

ELECTRIC UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. 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)	244,513				244,513	2
Miscellaneous Intangible Plant (303)	0				0	3
Total Intangible Plant	244,513	0	0	0	244,513	
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)	20,992				20,992	11
Structures and Improvements (331)	51,942				51,942	12
Reservoirs, Dams and Waterways (332)	597,726				597,726	13
Water Wheels, Turbines and Generators (333)	298,099				298,099	14
Accessory Electric Equipment (334)	652,140				652,140	15
Miscellaneous Power Plant Equipment (335)	0				0	16
Roads, Railroads and Bridges (336)	0				0	17
Total Hydraulic Production Plant	1,620,899	0	0	0	1,620,899	
OTHER PRODUCTION PLANT						
Land and Land Rights (340)	0				0	18
Structures and Improvements (341)	145,226				145,226	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)	41,178	12,416			53,594	23
Miscellaneous Power Plant Equipment (346)	0				0	24
Total Other Production Plant	186,404	12,416	0	0	198,820	
TRANSMISSION PLANT						
Land and Land Rights (350)	3,572				3,572	25
Structures and Improvements (352)	0				0	26
Station Equipment (353)	0				0	27
Towers and Fixtures (354)	0				0	28

ELECTRIC UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
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3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. 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)	123,363				123,363	29
Overhead Conductors and Devices (356)	130,625				130,625	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	257,560	0	0	0	257,560	
DISTRIBUTION PLANT						
Land and Land Rights (360)	34,471				34,471	34
Structures and Improvements (361)	0				0	35
Station Equipment (362)	1,047,177				1,047,177	36
Storage Battery Equipment (363)	0				0	37
Poles, Towers and Fixtures (364)	744,834	15,857	2,627		758,064	38
Overhead Conductors and Devices (365)	969,121	13,428	2,214		980,335	39
Underground Conduit (366)	0				0	40
Underground Conductors and Devices (367)	247,614	26,445	3,066		270,993	41
Line Transformers (368)	872,250	1,050	21,624		851,676	42
Services (369)	332,479	7,842			340,321	43
Meters (370)	245,391	2,910	37,478		210,823	44
Installations on Customers' Premises (371)	0				0	45
Leased Property on Customers' Premises (372)	0				0	46
Street Lighting and Signal Systems (373)	122,061	7,071			129,132	47
Total Distribution Plant	4,615,398	74,603	67,009	0	4,622,992	
GENERAL PLANT						
Land and Land Rights (389)	12,222				12,222	48
Structures and Improvements (390)	119,754				119,754	49
Office Furniture and Equipment (391)	33,428				33,428	50
Computer Equipment (391.1)	23,903				23,903	51
Transportation Equipment (392)	285,984				285,984	52
Stores Equipment (393)	3,532				3,532	53
Tools, Shop and Garage Equipment (394)	48,003				48,003	54
Laboratory Equipment (395)	33,020				33,020	55
Power Operated Equipment (396)	41,556				41,556	56
Communication Equipment (397)	8,473				8,473	57
SCADA Equipment (397.1)	0				0	58
Miscellaneous Equipment (398)	0				0	59

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. 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	609,875	0	0	0	609,875	
Total utility plant in service directly assignable	7,534,649	87,019	67,009	0	7,554,659	
Common Utility Plant Allocated to Electric Department (300)	0				0	61
Total utility plant in service	7,534,649	87,019	67,009	0	7,554,659	

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

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

If Plant in Service Additions, Account 368, are greater than zero AND Line Transformers Acquired during year on the Electric Meters & Line Transformers schedule are zero, please explain.

Additions to account 368 are related to parts added to meters to change voltage. These have not been added to the transformer schedule.

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 \$100,000. 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)	1,952				1,952	12
Reservoirs, Dams and Waterways (332)	116,872				116,872	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	118,824	0	0	0	118,824	
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 \$100,000. 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)	20,172				20,172	29
Overhead Conductors and Devices (356)	37,578				37,578	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	57,750	0	0	0	57,750	
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)	189,573				189,573	38
Overhead Conductors and Devices (365)	93,713				93,713	39
Underground Conduit (366)	0				0	40
Underground Conductors and Devices (367)	709,974				709,974	41
Line Transformers (368)	300				300	42
Services (369)	152,022	3,814			155,836	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)	85,510				85,510	47
Total Distribution Plant	1,231,092	3,814	0	0	1,234,906	
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)	31,263				31,263	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 \$100,000. 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	31,263	0	0	0	31,263	
Total utility plant in service directly assignable	1,438,929	3,814	0	0	1,442,743	
Common Utility Plant Allocated to Electric Department (300)	0				0	61
Total utility plant in service	1,438,929	3,814	0	0	1,442,743	

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC

--Plant Financed by Utility or Municipality--

1. 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 in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
STEAM PRODUCTION PLANT				
Structures and Improvements (311)	0	0.00%		1
Boiler Plant Equipment (312)	0	0.00%		2
Engines and Engine Driven Generators (313)	0	0.00%		3
Turbogenerator Units (314)	0	0.00%		4
Accessory Electric Equipment (315)	0	0.00%		5
Miscellaneous Power Plant Equipment (316)	0	2.86%		6
Total Steam Production Plant	0		0	
HYDRAULIC PRODUCTION PLANT				
Structures and Improvements (331)	51,942	2.10%	0	7
Reservoirs, Dams and Waterways (332)	208,019	2.10%	12,552	8
Water Wheels, Turbines and Generators (333)	105,130	2.10%	6,260	9
Accessory Electric Equipment (334)	502,300	3.50%	22,825	10
Miscellaneous Power Plant Equipment (335)	0	0.00%		11
Roads, Railroads and Bridges (336)	0	0.00%		12
Total Hydraulic Production Plant	867,391		41,637	
OTHER PRODUCTION PLANT				
Structures and Improvements (341)	145,226	3.00%		13
Fuel Holders, Producers and Accessories (342)	(2,110)	3.50%		14
Prime Movers (343)	415	3.50%		15
Generators (344)	(36,658)	3.40%		16
Accessory Electric Equipment (345)	41,178	3.40%		17
Miscellaneous Power Plant Equipment (346)	0	0.00%		18
Total Other Production Plant	148,051		0	
TRANSMISSION PLANT				
Structures and Improvements (352)	0	0.00%		19
Station Equipment (353)	0	0.00%		20
Towers and Fixtures (354)	0	0.00%		21
Poles and Fixtures (355)	97,812	3.30%	4,071	22
Overhead Conductors and Devices (356)	86,275	3.00%	3,919	23
Underground Conduit (357)	0	0.00%		24
Underground Conductors and Devices (358)	0	0.00%		25
Roads and Trails (359)	0	0.00%		26
Total Transmission Plant	184,087		7,990	
DISTRIBUTION PLANT				
Structures and Improvements (361)	0	0.00%		27
Station Equipment (362)	540,755	3.10%	32,463	28
Storage Battery Equipment (363)	0	0.00%		29

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)
--Plant Financed by Utility or Municipality--

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314					0	4
315					0	5
316					0	6
	0	0	0	0	0	
331					51,942	7
332					220,571	8
333					111,390	9
334					525,125	10
335					0	11
336					0	12
	0	0	0	0	909,028	
341					145,226	13
342					(2,110)	14
343					415	15
344					(36,658)	16
345					41,178	17
346					0	18
	0	0	0	0	148,051	
352					0	19
353					0	20
354					0	21
355					101,883	22
356					90,194	23
357					0	24
358					0	25
359					0	26
	0	0	0	0	192,077	
361					0	27
362					573,218	28
363					0	29

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC

--Plant Financed by Utility or Municipality--

1. 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 in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
DISTRIBUTION PLANT				
Poles, Towers and Fixtures (364)	274,139	3.90%	29,307	30
Overhead Conductors and Devices (365)	335,440	3.20%	31,191	31
Underground Conduit (366)	0	10.00%		32
Underground Conductors and Devices (367)	23,300	3.30%	8,557	33
Line Transformers (368)	390,284	3.20%	27,583	34
Services (369)	145,036	4.40%	14,886	35
Meters (370)	95,321	3.60%	8,212	36
Installations on Customers' Premises (371)	0	0.00%		37
Leased Property on Customers' Premises (372)	0	0.00%		38
Street Lighting and Signal Systems (373)	2,590	4.10%	5,149	39
Total Distribution Plant	1,806,865		157,348	
GENERAL PLANT				
Structures and Improvements (390)	80,190	2.50%	2,994	40
Office Furniture and Equipment (391)	8,918	5.40%	1,805	41
Computer Equipment (391.1)	17,290	14.30%	3,418	42
Transportation Equipment (392)	280,340	11.00%	5,644	43
Stores Equipment (393)	3,532	4.00%	0	44
Tools, Shop and Garage Equipment (394)	29,531	5.00%	2,400	45
Laboratory Equipment (395)	18,133	5.00%	1,651	46
Power Operated Equipment (396)	41,565	15.00%		47
Communication Equipment (397)	3,005	6.70%	568	48
SCADA Equipment (397.1)				49
Miscellaneous Equipment (398)	0	0.00%		50
Total General Plant	482,504		18,480	
Total accum. prov. directly assignable	3,488,898		225,455	
Common Utility Plant Allocated to Electric Department	0	0.00%		51
Total accum. prov. for depreciation	3,488,898		225,455	
GENERAL PLANT				
Other Tangible Property (399)	0	0.00%		52
Total General Plant	0		0	
Total accum. prov. directly assignable	3,488,898		225,455	

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)
--Plant Financed by Utility or Municipality--

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
364	2,627	3,513			297,306	30
365	2,214	2,961	284		361,740	31
366					0	32
367	3,066	4,100			24,691	33
368	21,624		18,339		414,582	34
369					159,922	35
370	37,478		100		66,155	36
371					0	37
372					0	38
373					7,739	39
	67,009	10,574	18,723	0	1,905,353	
390					83,184	40
391					10,723	41
391.1					20,708	42
392					285,984	43
393					3,532	44
394					31,931	45
395					19,784	46
396				(10)	41,555	47
397					3,573	48
397.1					0	49
398					0	50
	0	0	0	(10)	500,974	
	67,009	10,574	18,723	(10)	3,655,483	
					0	51
	67,009	10,574	18,723	(10)	3,655,483	
399					0	52
	0	0	0	0	0	
	67,009	10,574	18,723	(10)	3,655,483	

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC
--Plant Financed by Utility or Municipality--

Accumulated Provision for Depreciation - Electric --Plant Financed by Utility or Municipality-- (Page E-09)

If End of Year Balance is less than zero, please explain.

Acct 342 and 344 are negative due to retirements in 2006.

If Accumulated Depreciation End of Year Balance is greater than the equivalent Plant in Service (Financed by Utility or Municipality) EOY Balance, please explain.

Acct 343 has \$415 of accumulated depreciation which exceeds the asset balance. The utility will review this account and make any necessary adjustments in 2008.

If Adjustments for any account are nonzero, please explain.

Acct 396 was adjusted by \$10 to reconcile PSC report to financial records.

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)
--Plant Financed by Utility or Municipality--

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ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC

--Plant Financed by Contributions--

1. 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 in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
STEAM PRODUCTION PLANT				
Structures and Improvements (311)	0	0.00%		1
Boiler Plant Equipment (312)	0	0.00%		2
Engines and Engine Driven Generators (313)	0	0.00%		3
Turbogenerator Units (314)	0	0.00%		4
Accessory Electric Equipment (315)	0	0.00%		5
Miscellaneous Power Plant Equipment (316)	0	0.00%		6
Total Steam Production Plant	0		0	
HYDRAULIC PRODUCTION PLANT				
Structures and Improvements (331)	1,952	2.10%		7
Reservoirs, Dams and Waterways (332)	74,189	2.10%	2,454	8
Water Wheels, Turbines and Generators (333)	0	0.00%		9
Accessory Electric Equipment (334)	0	0.00%		10
Miscellaneous Power Plant Equipment (335)	0	0.00%		11
Roads, Railroads and Bridges (336)	0	0.00%		12
Total Hydraulic Production Plant	76,141		2,454	
OTHER PRODUCTION PLANT				
Structures and Improvements (341)	0	0.00%		13
Fuel Holders, Producers and Accessories (342)	0	0.00%		14
Prime Movers (343)	0	0.00%		15
Generators (344)	0	0.00%		16
Accessory Electric Equipment (345)	0	0.00%		17
Miscellaneous Power Plant Equipment (346)	0	0.00%		18
Total Other Production Plant	0		0	
TRANSMISSION PLANT				
Structures and Improvements (352)	0	0.00%		19
Station Equipment (353)	0	0.00%		20
Towers and Fixtures (354)	0	0.00%		21
Poles and Fixtures (355)	2,996	3.30%	666	22
Overhead Conductors and Devices (356)	5,072	3.00%	1,127	23
Underground Conduit (357)	0	0.00%		24
Underground Conductors and Devices (358)	0	0.00%		25
Roads and Trails (359)	0	0.00%		26
Total Transmission Plant	8,068		1,793	
DISTRIBUTION PLANT				
Structures and Improvements (361)	0	0.00%		27
Station Equipment (362)	0	0.00%		28
Storage Battery Equipment (363)	0	0.00%		29

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)
--Plant Financed by Contributions--

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314					0	4
315					0	5
316					0	6
	0	0	0	0	0	
331					1,952	7
332					76,643	8
333					0	9
334					0	10
335					0	11
336					0	12
	0	0	0	0	78,595	
341					0	13
342					0	14
343					0	15
344					0	16
345					0	17
346					0	18
	0	0	0	0	0	
352					0	19
353					0	20
354					0	21
355					3,662	22
356					6,199	23
357					0	24
358					0	25
359					0	26
	0	0	0	0	9,861	
361					0	27
362					0	28
363					0	29

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC

--Plant Financed by Contributions--

1. 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 in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
DISTRIBUTION PLANT				
Poles, Towers and Fixtures (364)	57,839	3.90%	7,393	30
Overhead Conductors and Devices (365)	43,569	3.20%	2,999	31
Underground Conduit (366)	0	0.00%		32
Underground Conductors and Devices (367)	164,595	3.30%	23,519	33
Line Transformers (368)	230	3.20%	10	34
Services (369)	85,117	4.40%	6,689	35
Meters (370)	0	0.00%		36
Installations on Customers' Premises (371)	0	0.00%		37
Leased Property on Customers' Premises (372)	0	0.00%		38
Street Lighting and Signal Systems (373)	24,090	4.10%	3,506	39
Total Distribution Plant	375,440		44,116	
GENERAL PLANT				
Structures and Improvements (390)	0	0.00%		40
Office Furniture and Equipment (391)	0	0.00%		41
Computer Equipment (391.1)	22,355	14.30%	4,471	42
Transportation Equipment (392)	0	0.00%		43
Stores Equipment (393)	0	0.00%		44
Tools, Shop and Garage Equipment (394)	0	0.00%		45
Laboratory Equipment (395)	0	0.00%		46
Power Operated Equipment (396)	0	0.00%		47
Communication Equipment (397)	0	0.00%		48
SCADA Equipment (397.1)	0	0.00%		49
Miscellaneous Equipment (398)	0	0.00%		50
Total General Plant	22,355		4,471	
Total accum. prov. directly assignable	482,004		52,834	
Common Utility Plant Allocated to Electric Department	0	0.00%		51
Total accum. prov. for depreciation	482,004		52,834	
GENERAL PLANT				
Other Tangible Property (399)	0	0.00%		52
Total General Plant	0		0	
Total accum. prov. directly assignable	482,004		52,834	

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)
--Plant Financed by Contributions--

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
364					65,232	30
365					46,568	31
366					0	32
367					188,114	33
368					240	34
369					91,806	35
370					0	36
371					0	37
372					0	38
373					27,596	39
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>419,556</u>	
390					0	40
391					0	41
391.1					26,826	42
392					0	43
393					0	44
394					0	45
395					0	46
396					0	47
397					0	48
397.1					0	49
398					0	50
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>26,826</u>	
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>534,838</u>	
					0	51
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>534,838</u>	
399					0	52
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>534,838</u>	

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)	53				53	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)	0				0	5
7.2/12.5 kV (12kV)	0				0	6
14.4/24.9 kV (25kV)	0				0	7
Other:						
NONE	0				0	8
Primary Distribution System Voltage(s) -- Rural						
Pole Lines						
2.4/4.16 kV (4kV)	11				11	9
7.2/12.5 kV (12kV)	0				0	10
14.4/24.9 kV (25kV)	0				0	11
Other:						
NONE	0				0	12
Underground Lines						
2.4/4.16 kV (4kV)	0				0	13
7.2/12.5 kV (12kV)	0				0	14
14.4/24.9 kV (25kV)	0				0	15
Other:						
NONE	0				0	16
Transmission System						
Pole Lines						
34.5 kV	4				4	17
69 kV	0				0	18
115 kV	0				0	19
138 kV	0				0	20
Other:						
NONE	0				0	21
Underground Lines						
34.5 kV	0				0	22
69 kV	0				0	23
115 kV	0				0	24
138 kV	0				0	25
Other:						
NONE	0				0	26

RURAL LINE CUSTOMERS

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

Particulars (a)	Amount (b)	
Customers added on rural lines during year:		1
Farm Customers		2
Nonfarm Customers		3
Total	0	4
Customers on rural lines at end of year:		5
Rural Customers (served at rural rates):		6
Farm		7
Nonfarm		8
Total	0	9
Customers served at other than rural rates:		10
Farm	2	11
Nonfarm	15	12
Total	17	13
Total customers on rural lines at end of year	17	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	11,338	Thursday	01/24/2008	09:00	6,173	1
February	02	11,026	Thursday	02/21/2008	08:00	5,836	2
March	03	10,219	Monday	03/10/2008	09:00	5,391	3
April	04	9,291	Tuesday	04/01/2008	08:00	4,662	4
May	05	8,012	Thursday	05/29/2008	11:00	4,314	5
June	06	10,016	Thursday	06/26/2008	13:00	4,581	6
July	07	10,904	Tuesday	07/29/2008	17:00	5,351	7
August	08	10,549	Friday	08/01/2008	13:00	5,329	8
September	09	11,766	Tuesday	09/02/2008	15:00	4,845	9
October	10	9,162	Wednesday	10/29/2008	08:00	5,013	10
November	11	9,733	Friday	11/21/2008	10:00	5,450	11
December	12	11,353	Tuesday	12/16/2008	10:00	6,402	12
Total		123,369				63,347	

System Name BLACK RIVER FALLS MUN ELEC UTILITY

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

Type of Reading	Supplier
15 minutes integrated	WISCONSIN PUBLIC POWER INC

ELECTRIC ENERGY ACCOUNT

Particulars (a)	kWh (000's) (b)	
Source of Energy		
Generation (excluding Station Use):		
Fossil Steam		1
Nuclear Steam		2
Hydraulic	3,296	3
Internal Combustion Turbine		4
Internal Combustion Reciprocating		5
Non-Conventional (wind, photovoltaic, etc.)		6
Total Generation	3,296	7
Purchases	63,146	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	66,442	15
Disposition of Energy		
Sales to Ultimate Consumers (including interdepartmental sales)	62,380	18
Sales For Resale		19
Energy Used by the Company (excluding station use):		
Electric Utility	353	21
Common (office, shops, garages, etc. serving 2 or more util. depts.)		22
Total Used by Company	353	23
Total Sold and Used	62,733	24
Energy Losses:		
Transmission Losses (if applicable)	0	26
Distribution Losses	3,709	27
Total Energy Losses	3,709	28
Loss Percentage (% Total Energy Losses of Total Source of Energy)	5.5823%	29
Total Disposition of Energy	66,442	30

SALES OF ELECTRICITY BY RATE SCHEDULE

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

Type of Sales/Rate Class Title (a)	Rate Schedule (b)	Avg. No. of Customers (c)	kWh (000 Omitted) (d)	(e)	(f)
Residential Sales					
RURAL	RG-1	90	1,271		1
URBAN	RG-1	2,078	19,671		2
Total Sales for Residential Sales		2,168	20,942		
Commercial & Industrial					
COMMERCIAL	CG-1	473	14,885		3
LARGE POWER	CP-1	23	8,411		4
LARGE POWER TIME OF DAY	CP-2	10	17,722		5
Total Sales for Commercial & Industrial		506	41,018		
Public Street & Highway Lighting					
STREET LIGHTING	MS-1	11	420		6
Total Sales for Public Street & Highway Lighting		11	420		
Sales for Resale					
NONE					7
Total Sales for Sales for Resale		0	0		
TOTAL SALES FOR ELECTRICITY		2,685	62,380		

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)	
		84,718	26,311	111,029	1
		1,328,013	410,333	1,738,346	2
0	0	1,412,731	436,644	1,849,375	
		1,033,241	314,039	1,347,280	3
25,425		473,987	181,181	655,168	4
42,351		926,783	380,811	1,307,594	5
67,776	0	2,434,011	876,031	3,310,042	
		66,702	8,803	75,505	6
0	0	66,702	8,803	75,505	
				0	7
0	0	0	0	0	
67,776	0	3,913,444	1,321,478	5,234,922	

PURCHASED POWER STATISTICS

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

Particulars (a)	(b)		(c)		
Name of Vendor	WPPI SYSTEM				1
Point of Delivery	BLACK RIVER FALLS				2
Type of Power Purchased (firm, dump, etc.)	FIRM				3
Voltage at Which Delivered	69000				4
Point of Metering	OUR SWITCHBOARD				5
Total of 12 Monthly Maximum Demands -- kW	123,369				6
Average load factor	70.1160%				7
Total Cost of Purchased Power	4,135,007				8
Average cost per kWh	0.0655				9
On-Peak Hours (if applicable)	7:00AM-9:00PM MON-FR				10
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	11
January	2,924	3,248			12
February	2,778	3,057			13
March	2,451	2,941			14
April	2,322	2,340			15
May	2,059	2,255			16
June	2,261	2,320			17
July	2,686	2,665			18
August	2,488	2,841			19
September	2,332	2,513			20
October	2,506	2,507			21
November	2,259	2,991			22
December	3,005	3,397			23
Total kWh (000)	30,071	33,075			24

Footnotes:

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

Footnotes:

PRODUCTION STATISTICS TOTALS

Particulars (a)	Total (b)	
Name of Plant		1
Unit Identification		2
Type of Generation		3
kWh Net Generation (000)	3,297	4
Is Generation Metered or Estimated?		5
Is Exciter & Station Use Metered or Estimated?		6
60-Minute Maximum Demand--kW (est. if not meas.)	700	7
Date and Hour of Such Maximum Demand	7/14/2008 0	8
Load Factor	0.5377	9
Maximum Net Generation in Any One Day	21,800	10
Date of Such Maximum	7/14/2008	11
Number of Hours Generators Operated	8,784	12
Maximum Continuous or Dependable Capacity--kW	930	13
Is Plant Owned or Leased?		14
Total Production Expenses	134,664	15
Cost per kWh of Net Generation (\$)	41	16
Monthly Net Generation --- kWh (000):		
January	493	17
February	237	18
March	399	19
April	419	20
May	528	21
June	475	22
July	393	23
August	125	24
September	7	25
October	2	26
November	109	27
December	110	28
Total kWh (000)	3,297	29
Gas Consumed--Therms	0	30
Average Cost per Therm Burned (\$)	0.0000	31
Fuel Oil Consumed Barrels (42 gal.)	0	32
Average Cost per Barrel of Oil Burned (\$)		33
Specific Gravity		34
Average BTU per Gallon		35
Lubricating Oil Consumed--Gallons	0	36
Average Cost per Gallon (\$)		37
kWh Net Generation per Gallon of Fuel Oil		38
kWh Net Generation per Gallon of Lubr. Oil		39
Does plant produce steam for heating or other purposes in addition to elec. generation?		40
Coal consumed--tons (2,000 lbs.)	0	42
Average Cost per Ton (\$)		43
Kind of Coal Used		44
Average BTU per Pound		45
Water Evaporated--Thousands of Pounds	0	46
Is Water Evaporated, Metered or Estimated?		47
Lbs. of Steam per Lb. of Coal or Equivalent Fuel		48
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.		49
Based on Total Coal Used at Plant		50
Based on Coal Used Solely in Electric Generation		51
Average BTU per kWh Net Generation		52
Total Cost of Fuel (Oil and/or Coal) per kWh Net Generation (\$)		53
Footnote		54

PRODUCTION STATISTICS

Particulars (a)	Plant (b)	Plant (c)	Plant (d)	Plant (e)	
Name of Plant	BRF MUN UT	BRF MUN UT			1
Unit Identification	2	1			2
Type of Generation	HYDRO	HYDRO			3
kWh Net Generation (000)	1,392	1,905			4
Is Generation Metered or Estimated?	M	M			5
Is Exciter & Station Use Metered or Estimated?	M	M			6
60-Minute Maximum Demand--kW (est. if not meas.)	600	700			7
Date and Hour of Such Maximum Demand	1/3/2008 0	1/2/2008 0			8
Load Factor	0.2648	0.3107			9
Maximum Net Generation in Any One Day	8,500	13,900			10
Date of Such Maximum	06/29/2008	07/14/2008			11
Number of Hours Generators Operated	5,034	4,830			12
Maximum Continuous or Dependable Capacity--kW	330	600			13
Is Plant Owned or Leased?	O	O			14
Total Production Expenses	59,535	75,129			15
Cost per kWh of Net Generation (\$)	42.7694	39.4378			16
Monthly Net Generation --- kWh (000):					
January	169	324			17
February	0	237			18
March	120	279			19
April	193	226			20
May	235	293			21
June	198	277			22
July	225	168			23
August	123	2			24
September	0	7			25
October	0	2			26
November	19	90			27
December	110	0			28
Total kWh (000)	1,392	1,905			29
Gas Consumed--Therms					30
Average Cost per Therm Burned (\$)					31
Fuel Oil Consumed Barrels (42 gal.)					32
Average Cost per Barrel of Oil Burned (\$)					33
Specific Gravity					34
Average BTU per Gallon					35
Lubricating Oil Consumed--Gallons					36
Average Cost per Gallon (\$)					37
kWh Net Generation per Gallon of Fuel Oil					38
kWh Net Generation per Gallon of Lubr. Oil					39
Does plant produce steam for heating or other purposes in addition to elec. generation?					40
Coal consumed--tons (2,000 lbs.)					41
Average Cost per Ton (\$)					42
Kind of Coal Used					43
Average BTU per Pound					44
Water Evaporated--Thousands of Pounds					45
Is Water Evaporated, Metered or Estimated?					46
Lbs. of Steam per Lb. of Coal or Equivalent Fuel					47
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.					48
Based on Total Coal Used at Plant					49
Based on Coal Used Solely in Electric Generation					50
Average BTU per kWh Net Generation					51
Total Cost of Fuel (Oil and/or Coal) per kWh Net Generation (\$)					52
Footnotes					53
					54

STEAM PRODUCTION PLANTS

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

Boilers

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

1

Turbine-Generators

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

INTERNAL COMBUSTION GENERATION PLANTS

INTERNAL COMBUSTION GENERATION PLANTS (cont.)

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)	
BRF MUN UTY	BLACK RIVE	ATTENDED	VERTICA	2	1,919	200	425	1
BRF MUN UTY	BLACK RIVE	ATTENDED	VERTICA	1	1,947	138	925	2
Total							1,350	

HYDRAULIC GENERATING PLANTS (cont.)

Generators							Total Rated Plant Capacity (kW) (p)	Total Maximum Continuous Plant Capacity (kW) (q)	
Rated Head (i)	Operating Head (j)	Year Installed (k)	Voltage (kV) (l)	kWh Generated by Each Unit During Year (000's) (m)	Rated Unit Capacity				
					kW (n)	kVA (o)			
19	19	1,919	2		330	400			1
22	22	1,947	2		600	750			2
Total				0	930	1,150	0	0	

SUBSTATION EQUIPMENT

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

Particulars (a)	Utility Designation				(f)
	(b)	(c)	(d)	(e)	
Name of Substation	1	2	3	4	1
Voltage--High Side	69,000	69,000	69,000	69,000	2
Voltage--Low Side	4,160	4,160	4,160	4,160	3
Num. Main Transformers in Operation	1	1	1	1	4
Total Capacity of Transformers in kVA	3,750	5,000	8,400	5,000	5
Number of Spare Transformers on Hand	0	0	0	0	6
15-Minute Maximum Demand in kW	3,611	3,622	3,111	3,973	7
Dt and Hr of Such Maximum Demand	12/16/2008 19:00 09/02/2008 15:00 12/10/2008 18:00 12/04/2008 08:00				8
Kwh Output	14,748	17,206	12,401	18,790	9
Footnotes					10

SUBSTATION EQUIPMENT (continued)

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

SUBSTATION EQUIPMENT (continued)

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

ELECTRIC DISTRIBUTION METERS & LINE TRANSFORMERS

Particulars (a)	Number of Watt-Hour Meters (b)	Line Transformers		Total Cap. (kVA) (d)	
		Number (c)			
Number first of year	3,156	901		52,523	1
Acquired during year	12	0			2
Total	3,168	901		52,523	3
Retired during year	342	58		5,001	4
Sales, transfers or adjustments increase (decrease)					5
Number end of year	2,826	843		47,522	6
Number end of year accounted for as follows:					7
In customers' use	2,728	766		39,410	8
In utility's use	7	5		128	9
Locked meters on customers' premises					10
In stock	91	72		7,984	12
Total end of year	2,826	843		47,522	13

STREET LIGHTING EQUIPMENT

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

Particulars (a)	Watts (b)	Number Each Type (c)	kWh Used Annually (d)	
Street Lighting Non-Ornamental				
Sodium Vapor	100	372	194,864	1
Sodium Vapor	150	20	123	2
Sodium Vapor	250	145	209,717	3
Total		537	404,704	
Ornamental				
Sodium Vapor	70	52	15,198	4
Sodium Vapor	400	11	5,580	5
Total		63	20,778	
Other				
NONE				6
Total		0	0	