



3014 (02-05-09)

ANNUAL REPORT

OF

Name: CASHTON MUNICIPAL ELECTRIC AND WATER UTILITY

Principal Office: 811 MAIN STREET
P.O. BOX 188
CASHTON, WI 54619

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 BETH HEMMERSBACH of
(Person responsible for accounts)

CASHTON 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) 03/28/2009
(Date)

VILLAGE CLERK-TREASURER
(Title)

SIGNATURE PAGE

Signature Page (Page ii)

General footnotes

(Vig & Associates, LLC Letterhead)

To the Village Board
of the Village of Cashton
Cashton, Wisconsin 54619

We have compiled the balance sheets of the Cashton Municipal Electric and Water Utility, an enterprise fund of the Village of Cashton, Wisconsin, as of December 31, 2008 and 2007, and the related statements of income and retained earnings for the years then ended, included in the accompanying prescribed form, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. We have also compiled the supplementary information presented in the prescribed form.

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

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

Vig & Associates, LLC
March 28, 2009

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

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: CASHTON MUNICIPAL ELECTRIC AND WATER UTILITY

Utility Address: 811 MAIN STREET

P.O. BOX 188

CASHTON, WI 54619

When was utility organized? 1/1/1909

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: BETH HEMMERSBACH

Title: VILLAGE CLERK - TREAS

Office Address:

811 MAIN STREET

P.O. BOX 188

CASHTON, WI 54619

Telephone: (608) 654 - 7828

Fax Number: (608) 654 - 7983

Email Address: villageofcashton@centurytel.net

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

Name: JOHN E VIG

Title: MANAGING MEMBER

Office Address: VIG & ASSOCIATES

1315 BAD AXE COURT

P.O. BOX 271

VIROQUA, WI 54665

Telephone: (608) 637 - 2082

Fax Number: (608) 637 - 3021

Email Address: jackv@frontiernet.net

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

Name: ROBERT AMUNDSON

Title: VILLAGE PRESIDETN

Office Address:

709 MAIN STREET

P.O. BOX 188

CASHTON, WI 54619

Telephone: (608) 654 - 5160

Fax Number: (608) 654 - 7383

Email Address:

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

YES

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

Name: JOHN E VIG

Title: MANAGING MEMBER

Office Address: VIG & ASSOCIATES

1315 BAD AXE COURT

P.O. BOX 271

VIROQUA, WI 54665

Telephone: (608) 637 - 2082

Fax Number: (608) 637 - 3021

Email Address: jackv@frontiernet.net

IDENTIFICATION AND OWNERSHIP

Date of most recent audit report:

Period covered by most recent audit: DECEMBER 31, 2008

Names and titles of utility management including manager or superintendent:

Name: JOHN HAUSER

Title: UTILITY SUPERVISOR

Office Address:

709 MAIN STREET
P.O. BOX 188
CASHTON, WI 54619

Telephone: (608) 654 - 5160

Fax Number: (608) 654 - 7383

Email Address: villageofcashton@centurytel.net

Name of utility commission/committee: CASHTON BOARD OF TRUSTEES

Names of members of utility commission/committee:

- MR ROBERT AMUNDSON, PRESIDENT
- MRS BETH HEMMERSBACH, CLERK-TREASURER
- MRS LINDA HORSWILL-GUTIERREZ, TRUSTEE
- MR LARRY HUTCHINSON, TRUSTEE
- MR SCOTT MLSNA, TRUSTEE
- MR JEFF NICHOLS, TRUSTEE
- MR DAVE QUACKENBUSH, TRUSTEE
- MS KATIE SCHREIER, TRUSTEE

Is sewer service rendered by the utility? NO

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

Date of Ordinance: [REDACTED]

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

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

Firm Name: NONE

Contact Person:

Title:

Telephone:

Fax Number:

Email Address:

Contract/Agreement beginning-ending dates:

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

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	1,427,696	1,143,582	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	1,011,323	697,021	2
Depreciation Expense (403)	212,448	188,709	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	84,662	77,552	5
Total Operating Expenses	1,308,433	963,282	
Net Operating Income	119,263	180,300	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	119,263	180,300	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	11,791	15,259	10
Miscellaneous Nonoperating Income (421)	26,177	21,815	11
Total Other Income	37,968	37,074	
Total Income	157,231	217,374	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(1,220)	(1,220)	12
Other Income Deductions (426)	25,271	24,309	13
Total Miscellaneous Income Deductions	24,051	23,089	
Income Before Interest Charges	133,180	194,285	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	102,491	100,952	14
Amortization of Debt Discount and Expense (428)	2,086	2,086	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	0	6,328	18
Interest Charged to Construction--Cr. (432)	0	8,606	19
Total Interest Charges	104,577	100,760	
Net Income	28,603	93,525	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	2,773,430	2,679,905	20
Balance Transferred from Income (433)	28,603	93,525	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	2,802,033	2,773,430	

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	1,427,696	0	1,427,696	1
Total (Acct. 400):	1,427,696	0	1,427,696	
Operation and Maintenance Expense (401-402):				
Derived	1,011,323	0	1,011,323	2
Total (Acct. 401-402):	1,011,323	0	1,011,323	
Depreciation Expense (403):				
Derived	212,448	0	212,448	3
Total (Acct. 403):	212,448	0	212,448	
Amortization Expense (404-407):				
Derived	0	0	0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	84,662	0	84,662	5
Total (Acct. 408):	84,662	0	84,662	
Revenues from Utility Plant Leased to Others (412):				
NONE			0	6
Total (Acct. 412):	0	0	0	
Expenses of Utility Plant Leased to Others (413):				
NONE			0	7
Total (Acct. 413):	0	0	0	
TOTAL UTILITY OPERATING INCOME:	119,263	0	119,263	
OTHER INCOME				
Income from Merchandising, Jobbing and Contract Work (415-416):				
Derived	0	0	0	8
Total (Acct. 415-416):	0	0	0	
Income from Nonutility Operations (417):				
NONE			0	9
Total (Acct. 417):	0	0	0	
Nonoperating Rental Income (418):				
NONE			0	10
Total (Acct. 418):	0	0	0	
Interest and Dividend Income (419):				
INTEREST INCOME - ELECTRIC	10,178	0	10,178	11
INTEREST INCOME - WATER	1,613		1,613	12
Total (Acct. 419):	11,791	0	11,791	
Miscellaneous Nonoperating Income (421):				
Contributed Plant - Water		1,177	1,177	13
Contributed Plant - Electric		25,000	25,000	14

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	15
Total (Acct. 421):	0	26,177	26,177	
TOTAL OTHER INCOME:	11,791	26,177	37,968	
MISCELLANEOUS INCOME DEDUCTIONS				
Miscellaneous Amortization (425):				
Regulatory Liability (253) Amortization	(1,220)	0	(1,220)	16
NONE			0	17
Total (Acct. 425):	(1,220)	0	(1,220)	
Other Income Deductions (426):				
Depreciation Expense on Contributed Plant - Water	0	23,885	23,885	18
Depreciation Expense on Contributed Plant - Electric	0	1,386	1,386	19
NONE			0	20
Total (Acct. 426):	0	25,271	25,271	
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(1,220)	25,271	24,051	
INTEREST CHARGES				
Interest on Long-Term Debt (427):				
Derived	102,491	0	102,491	21
Total (Acct. 427):	102,491	0	102,491	
Amortization of Debt Discount and Expense (428):				
AMORTIZATION OF DEBT DISCOUNT AND EXPENSE	2,086		2,086	22
Total (Acct. 428):	2,086	0	2,086	
Amortization of Premium on Debt--Cr. (429):				
NONE			0	23
Total (Acct. 429):	0	0	0	
Interest on Debt to Municipality (430):				
Derived	0	0	0	24
Total (Acct. 430):	0	0	0	
Other Interest Expense (431):				
Derived	0	0	0	25
Total (Acct. 431):	0	0	0	
Interest Charged to Construction--Cr. (432):				
NONE			0	26
Total (Acct. 432):	0	0	0	
TOTAL INTEREST CHARGES:	104,577	0	104,577	
NET INCOME:	27,697	906	28,603	
EARNED SURPLUS				
Unappropriated Earned Surplus (Beginning of Year) (216):				
Derived	1,922,612	850,818	2,773,430	27
Total (Acct. 216):	1,922,612	850,818	2,773,430	

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	27,697	906	28,603	28
Total (Acct. 433):	27,697	906	28,603	
Miscellaneous Credits to Surplus (434):				
NONE			0	29
Total (Acct. 434):	0	0	0	
Miscellaneous Debits to Surplus--Debit (435):				
NONE			0	30
Total (Acct. 435)--Debit:	0	0	0	
Appropriations of Surplus--Debit (436):				
Detail appropriations to (from) account 215			0	31
Total (Acct. 436)--Debit:	0	0	0	
Appropriations of Income to Municipal Funds--Debit (439):				
NONE			0	32
Total (Acct. 439)--Debit:	0	0	0	
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	1,950,309	851,724	2,802,033	

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

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

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	275,466	1,152,230	0	0	1,427,696	1
Less: interdepartmental sales	0	19,347	0	0	19,347	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	275,466	1,132,883	0	0	1,408,349	

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	39,594	0	39,594	1
Electric operating expenses	129,715	0	129,715	2
Gas operating expenses	0	0	0	3
Heating operating expenses	0	0	0	4
Sewer operating expenses	0	0	0	5
Merchandising and jobbing	0	0	0	6
Other nonutility expenses	0	0	0	7
Water utility plant accounts	0	0	0	8
Electric utility plant accounts	0	0	0	9
Gas utility plant accounts	0	0	0	10
Heating utility plant accounts	0	0	0	11
Sewer utility plant accounts	0	0	0	12
Accum. prov. for depreciation of water plant	0	0	0	13
Accum. prov. for depreciation of electric plant	0	0	0	14
Accum. prov. for depreciation of gas plant	0	0	0	15
Accum. prov. for depreciation of heating plant	0	0	0	16
Accum. prov. for depreciation of sewer plant	0	0	0	17
Clearing accounts	0	0	0	18
All other accounts	0	0	0	19
Total Payroll	169,309	0	169,309	

FULL-TIME EMPLOYEES (FTE)

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

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

Industry (a)	FTE (b)	
Water	1.0	1
Electric	2.5	2
Gas		3
Sewer		4

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101)	8,180,131	8,089,683	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	1,959,704	1,722,331	2
Net Utility Plant	6,220,427	6,367,352	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	38,301	38,301	5
Other Investments (124)	0	0	6
Sinking Funds (125)	306,089	297,909	7
Depreciation Fund (126)	0		8
Other Special Funds (128)	0		9
Total Other Property and Investments	344,390	336,210	
CURRENT AND ACCRUED ASSETS			
Cash (131)	359,766	428,853	10
Special Deposits (134)	0		11
Working Funds (135)			12
Temporary Cash Investments (136)			13
Notes Receivable (141)	773,959	718,677	14
Customer Accounts Receivable (142)	161,143	122,525	15
Other Accounts Receivable (143)	4,054	3,680	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	112,208	112,182	18
Plant Materials and Operating Supplies (154)	89,214	79,431	19
Merchandise (155)	0	0	20
Other Materials and Supplies (156)	0	0	21
Stores Expense (163)	0	0	22
Prepayments (165)	7,910	8,601	23
Interest and Dividends Receivable (171)			24
Accrued Utility Revenues (173)			25
Miscellaneous Current and Accrued Assets (174)			26
Total Current and Accrued Assets	1,508,254	1,473,949	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	34,963	37,048	27
Extraordinary Property Losses (182)	0	0	28
Preliminary Survey and Investigation Charges (183)	0	0	29
Clearing Accounts (184)	0		30
Temporary Facilities (185)	0		31
Miscellaneous Deferred Debits (186)	0		32
Total Deferred Debits	34,963	37,048	
Total Assets and Other Debits	8,108,034	8,214,559	

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)	2,836,237	2,805,955	33
Appropriated Earned Surplus (215)			34
Unappropriated Earned Surplus (216)	2,802,033	2,773,430	35
Total Proprietary Capital	5,638,270	5,579,385	
LONG-TERM DEBT			
Bonds (221)	2,247,136	2,274,302	36
Advances from Municipality (223)	0	0	37
Other Long-Term Debt (224)	98,000	217,000	38
Total Long-Term Debt	2,345,136	2,491,302	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	39
Accounts Payable (232)	72,882	82,632	40
Payables to Municipality (233)	0	0	41
Customer Deposits (235)			42
Taxes Accrued (236)	(393)	9,413	43
Interest Accrued (237)	13,580	17,942	44
Tax Collections Payable (241)			45
Miscellaneous Current and Accrued Liabilities (242)	17,986	12,098	46
Total Current and Accrued Liabilities	104,055	122,085	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	47
Customer Advances for Construction (252)			48
Other Deferred Credits (253)	20,573	21,787	49
Total Deferred Credits	20,573	21,787	
OPERATING RESERVES			
Property Insurance Reserve (261)			50
Injuries and Damages Reserve (262)			51
Pensions and Benefits Reserve (263)			52
Miscellaneous Operating Reserves (265)			53
Total Operating Reserves	0	0	
Total Liabilities and Other Credits	8,108,034	8,214,559	

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	5,289,006	0	0	2,800,677	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)	4,427,049	0	0	2,836,292	2
Utility Plant in Service - Contributed Plant (101.2)	873,010	0	0	43,780	3
Utility Plant Purchased or Sold (102)					4
Utility Plant Leased to Others (104)					5
Property Held for Future Use (105)					6
Completed Construction not Classified (106)					7
Construction Work in Progress (107)					8
Total Utility Plant	5,300,059	0	0	2,880,072	
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)	481,028	0	0	1,359,030	9
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	117,598	0	0	2,048	10
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					11
Accumulated Provision for Depreciation of Property Held for Future Use (113)					12
Accumulated Provision for Amortization of Utility Plant in Service (114)					13
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					14
Accumulated Provision for Amortization of Property Held for Future Use (116)					15
Total Accumulated Provision	598,626	0	0	1,361,078	
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	4,701,433	0	0	1,518,994	

**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)	391,240	1,236,716			1,627,956	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	89,134	123,314			212,448	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	1,229				1,229	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	90,363	123,314	0	0	213,677	16
Debits during year						17
Book cost of plant retired	575	1,000			1,575	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	575	1,000	0	0	1,575	25
Balance end of year (111.1)	481,028	1,359,030	0	0	1,840,058	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)	93,713	662			94,375	1
Credits During Year						2
Accruals:						3
Charged Other Income Deductions (426)	23,885	1,386			25,271	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	23,885	1,386	0	0	25,271	16
Debits during year						17
Book cost of plant retired	0	0			0	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	0	0	0	0	0	25
Balance end of year (111.2)	117,598	2,048	0	0	119,646	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	1
Fuel stock expenses (152)					0	2
Plant mat. & oper. sup. (154)					0	3
Total Electric Utility					0	0

Account	Total End of Year	Amount Prior Year
Electric utility total	74,704	68,658
Water utility (154)	14,510	10,773
Sewer utility (154)		
Heating utility (154)		
Gas utility (154)		
Merchandise (155)		
Other materials & supplies (156)		
Stores expense (163)		
Total Materials and Supplies	89,214	79,431

**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)				
2004 WATER MRB - USDA RDA LOAN	201	428	7,027	1
2005 ELECTRIC BOND ANTICIPATION NOTE	399	428	1,199	2
2007 ELECTRIC MRB	1,486	428	26,737	3
Total			34,963	
Unamortized premium on debt (251)				
NONE				4
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	2,805,955	1
Changes during year (explain):		
SUBSTATION IMPROVEMENT AND UNDERGROUND PAID BY TIF	30,282	2
Balance end of year	<u>2,836,237</u>	

BONDS (ACCT. 221)

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
WATER MRB - USDA RDA	11/01/2004	11/01/2044	4.25%	1,472,136	1
ELECTRIC MRB	04/25/2007	12/01/2026	3.99%	775,000	2
Total Bonds (Account 221):				<u>2,247,136</u>	

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)					
ELECTRIC BOND ANTICIPATION NOTE	01/10/2005	01/10/2012	4.94%	98,000	2
Total for Account 224				98,000	
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	9,413	1
Accruals:		
Charged water department expense	24,886	2
Charged electric department expense	59,776	3
Charged sewer department expense	417	4
Other (explain):		
NONE		5
Total Accruals and other credits	85,079	
Taxes paid during year:		
County, state and local taxes	81,213	6
Social Security taxes	12,172	7
PSC Remainder Assessment	1,166	8
Other (explain):		
WISCONSIN GROSS RECEIPTS TAX	334	9
Total payments and other debits	94,885	
Balance end of year	(393)	

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)					
WATER MRB - USDA RDA LOAN	10,554	62,987	63,108	10,433	1
ELECTRIC MRB	2,749	32,949	32,983	2,715	2
Subtotal	13,303	95,936	96,091	13,148	
Advances from Municipality (223)					
NONE	0			0	3
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
NONE	0			0	4
ELECTRIC BOND ANTICIPATION NOTE - 2005	4,639	6,555	10,762	432	5
Subtotal	4,639	6,555	10,762	432	
Notes Payable (231)					
ELECTRIC NOTES	0			0	6
Subtotal	0	0	0	0	
Total	17,942	102,491	106,853	13,580	

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):		
WATER INVESTMENT IN INFRASTRUCTURE	38,301	1
Total (Acct. 123):	38,301	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Sinking Funds (125):		
BOND DEPRECIATION, RESERVE AND REDEMPTION FUNDS	306,089	3
Total (Acct. 125):	306,089	
Depreciation Fund (126):		
NONE		4
Total (Acct. 126):	0	
Other Special Funds (128):		
NONE		5
Total (Acct. 128):	0	
Special Deposits (134):		
NONE		6
Total (Acct. 134):	0	
Notes Receivable (141):		
ADVANCE TO TIF DISTRICT #3 REIMBURSEABLE FROM FUTURE INCREMENTS	773,959	7
Total (Acct. 141):	773,959	
Customer Accounts Receivable (142):		
Water	2,228	8
Electric	158,915	9
Sewer (Regulated)		10
Other (specify):		
NONE		11
Total (Acct. 142):	161,143	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		12
Merchandising, jobbing and contract work		13
Other (specify):		
MISCELLANEOUS SERVICE FEES AND CONNECTION, RECONNECTION CHGS	4,054	14
Total (Acct. 143):	4,054	
Receivables from Municipality (145):		
WORKING CAPITAL LOAN DUE FROM SEWER	112,208	15
Total (Acct. 145):	112,208	
Prepayments (165):		
PREPAID INSURANCE - ELECTRIC	4,954	16

DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

Particulars (a)	Balance End of Year (b)	
Prepayments (165):		
PREPAID INSURANCE - WATER	2,956	17
Total (Acct. 165):	7,910	
Extraordinary Property Losses (182):		
NONE		18
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
NONE		19
Total (Acct. 183):	0	
Clearing Accounts (184):		
NONE		20
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE		21
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
NONE		22
Total (Acct. 186):	0	
Payables to Municipality (233):		
NONE		23
Total (Acct. 233):	0	
Other Deferred Credits (253):		
Regulatory Liability	18,291	24
ELECTRIC DEFERRED CREDITS/PUBLIC BENEFITS	2,282	25
Total (Acct. 253):	20,573	

DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

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

DONE

RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service (101.1)	4,421,522	2,809,094	0	0	7,230,616	1
Materials and Supplies	12,641	71,681	0	0	84,322	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (111.1)	436,134	1,297,873	0	0	1,734,007	4
Customer Advances for Construction					0	5
Regulatory Liability	18,771	129	0	0	18,900	6
NONE					0	7
Average Net Rate Base	3,979,258	1,582,773	0	0	5,562,031	
Net Operating Income	53,706	65,557	0	0	119,263	8
Net Operating Income as a percent of						
Average Net Rate Base	1.35%	4.14%	N/A	N/A	2.14%	

**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	19,377	134	0	0	19,511	1
Add credits during year:						
NONE					0	2
Deduct charges:						
Miscellaneous Amortization (425)	1,211	9	0	0	1,220	3
Other (specify):						
NONE					0	4
Balance End of Year	18,166	125	0	0	18,291	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

NONE

2. Leaseholder changes.

NONE

3. Extensions of service.

NONE

4. Estimated changes in revenues due to rate changes.

NONE.

5. Obligations incurred or assumed, excluding commercial paper.

NONE

6. Formal proceedings with the Public Service Commission.

THE VILLAGE OF CASHTON MUNICIPAL ELECTRIC UTILITY FILED AN APPLICATION TO INCREASE ELECTRIC RATES WITH THE WPSC ON NOVEMBER 13, 2008. WPSC APPROVED NEW RATES IN JANUARY 2009 IN REFERENCE TO PSC DOCKET 970-ER-103.

7. Any additional matters.

THE ELECTRIC UTILITY'S WHOLESALE POWER CONTRACT WITH DAIRYLAND POWER COOPERATIVE WENT INTO EFFECT ON MAY 1, 2008. RATES HAVE SIGNIFICANTLY INCREASED.

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	273,760	260,576	1
Total Sales of Water	273,760	260,576	
Other Operating Revenues			
Forfeited Discounts (470)	142	265	2
Rents from Water Property (472)	0	0	3
Interdepartmental Rents (473)	0	0	4
Other Water Revenues (474)	1,564	2,953	5
Total Other Operating Revenues	1,706	3,218	
Total Operating Revenues	275,466	263,794	
Operation and Maintenance Expenses			
Source of Supply Expenses (600-605)	20,509	12,642	6
Pumping Expenses (620-625)	18,244	16,050	7
Water Treatment Expenses (630-635)	2,777	2,124	8
Transmission and Distribution Expenses (640-655)	16,938	16,591	9
Customer Accounts Expenses (901-906)	1,203	970	10
Sales Expenses (910)	0	0	11
Administrative and General Expenses (920-935)	48,069	42,808	12
Total Operation and Maintenance Expenses	107,740	91,185	
Other Operating Expenses			
Depreciation Expense (403)	89,134	81,583	13
Amortization Expense (404-407)		0	14
Taxes (408)	24,886	24,597	15
Total Other Operating Expenses	114,020	106,180	
Total Operating Expenses	221,760	197,365	
NET OPERATING INCOME	53,706	66,429	

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)	1	200	932	2
Industrial (460.3)				3
Public Authority (460.4)				4
Total Unmetered Sales to General Customers (460)	1	200	932	
Metered Sales to General Customers (461)				
Residential (461.1)	462	17,088	109,303	5
Commercial (461.2)	49	6,291	34,789	6
Industrial (461.3)				7
Public Authority (461.4)	14	1,677	10,785	8
Total Metered Sales to General Customers (461)	525	25,056	154,877	
Private Fire Protection Service (462)	13		2,219	9
Public Fire Protection Service (463)	1		105,609	10
Other Water Sales (465)				11
Sales for Resale (466)	1	1,729	10,123	12
Interdepartmental Sales (467)				13
Total Sales of Water	541	26,985	273,760	

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)	
VILLAGE OF MELVINA	CASHTON METER	1,729	10,123	1
Total		1,729	10,123	

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)	105,609	3
NONE		4
Total Public Fire Protection Service (463)	105,609	
Forfeited Discounts (470):		
NONE		5
Customer late payment charges	142	6
Other (specify):		
Total Forfeited Discounts (470)	142	
Rents from Water Property (472):		
NONE		7
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE		8
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
OTHER WATER REVENUES	467	9
Return on net investment in meters charged to sewer department	1,097	10
Other (specify):		
Total Other Water Revenues (474)	1,564	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
SOURCE OF SUPPLY EXPENSES			
Operation Labor (600)	18,782	11,311	1
Purchased Water (601)		0	2
Operation Supplies and Expenses (602)		0	3
Maintenance of Water Source Plant (605)	1,727	1,331	4
Total Source of Supply Expenses	20,509	12,642	
PUMPING EXPENSES			
Operation Labor (620)		0	5
Fuel for Power Production (621)		0	6
Fuel or Power Purchased for Pumping (622)	18,244	16,050	7
Operation Supplies and Expenses (623)		0	8
Maintenance of Pumping Plant (625)		0	9
Total Pumping Expenses	18,244	16,050	
WATER TREATMENT EXPENSES			
Operation Labor (630)		0	10
Chemicals (631)	2,112	2,124	11
Operation Supplies and Expenses (632)		0	12
Maintenance of Water Treatment Plant (635)	665	0	13
Total Water Treatment Expenses	2,777	2,124	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Labor (640)		0	14
Operation Supplies and Expenses (641)		0	15
Maintenance of Distribution Reservoirs and Standpipes (650)		0	16
Maintenance of Mains (651)	5,149	6,101	17
Maintenance of Services (652)	7,456	5,555	18
Maintenance of Meters (653)	1,049	1,096	19
Maintenance of Hydrants (654)	1,692	2,466	20
Maintenance of Other Plant (655)	1,592	1,373	21
Total Transmission and Distribution Expenses	16,938	16,591	
CUSTOMER ACCOUNTS EXPENSES			
Meter Reading Labor (901)	1,203	970	22
Accounting and Collecting Labor (902)		0	23
Supplies and Expenses (903)		0	24
Uncollectible Accounts (904)		0	25

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
CUSTOMER ACCOUNTS EXPENSES			
Customer Service and Information Expenses (906)			26
Total Customer Accounts Expenses	1,203	970	
SALES EXPENSES			
Sales Expenses (910)		0	27
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	15,506	11,964	28
Office Supplies and Expenses (921)	1,100	1,586	29
Administrative Expenses Transferred--Credit (922)		0	30
Outside Services Employed (923)	4,343	2,720	31
Property Insurance (924)	7,588	6,456	32
Injuries and Damages (925)		0	33
Employee Pensions and Benefits (926)	18,202	18,026	34
Regulatory Commission Expenses (928)		0	35
Miscellaneous General Expenses (930)		1,125	36
Transportation Expenses (933)	1,330	931	37
Maintenance of General Plant (935)		0	38
Total Administrative and General Expenses	48,069	42,808	
Total Operation and Maintenance Expenses	107,740	91,185	

WATER OPERATION & MAINTENANCE EXPENSES

Water Operation & Maintenance Expenses (Page W-05)

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

A/C 600 - OPERATION LABOR - HIGHER COST DUE TO SALARY ADJUSTMENTS TO MARKET BASED SALARIES FROM SURVEY CONDUCTED TO BE MORE COMPETITIVE.

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		22,000	22,000	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		417	401	2
Net property tax equivalent		21,583	21,599	
Social Security		3,022	2,751	3
PSC Remainder Assessment		281	247	4
Other (specify): NONE			0	5
Total tax expense		24,886	24,597	

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			Monroe				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.182821				3
County tax rate	mills		6.290999				4
Local tax rate	mills		7.858948				5
School tax rate	mills		9.461705				6
Voc. school tax rate	mills		2.083761				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		25.878234				10
Less: state credit	mills		1.123996				11
Net tax rate	mills		24.754238				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		7.858948				14
Combined School Tax Rate	mills		11.545466				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		19.404414				17
Total Tax Rate	mills		25.878234				18
Ratio of Local and School Tax to Total	dec.		0.749835				19
Total tax net of state credit	mills		24.754238				20
Net Local and School Tax Rate	mills		18.561602				21
Utility Plant, Jan. 1	\$	5,289,006	5,289,006				22
Materials & Supplies	\$	10,773	10,773				23
Subtotal	\$	5,299,779	5,299,779				24
Less: Plant Outside Limits	\$	983,698	983,698				25
Taxable Assets	\$	4,316,081	4,316,081				26
Assessment Ratio	dec.		0.928263				27
Assessed Value	\$	4,006,458	4,006,458				28
Net Local & School Rate	mills		18.561602				29
Tax Equiv. Computed for Current Year	\$	74,366	74,366				30
Tax Equivalent per 1994 PSC Report	\$	17,099					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$	22,000					32 33
Tax equiv. for current year (see note 6)	\$	22,000					34
Footnotes							35

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT						
Organization (301)	0				0	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
Total Intangible Plant	0	0	0	0	0	
SOURCE OF SUPPLY PLANT						
Land and Land Rights (310)	726				726	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)	51,188				51,188	8
Supply Mains (316)	0				0	9
Other Water Source Plant (317)	0				0	10
Total Source of Supply Plant	51,914	0	0	0	51,914	
PUMPING PLANT						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	179,616				179,616	12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	64,788				64,788	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	0				0	16
Total Pumping Plant	244,404	0	0	0	244,404	
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)	22,387				22,387	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
Total Water Treatment Plant	22,387	0	0	0	22,387	
TRANSMISSION AND DISTRIBUTION PLANT						
Land and Land Rights (340)	621				621	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	1,270,960				1,270,960	24
Transmission and Distribution Mains (343)	2,390,358				2,390,358	25
Services (345)	75,743				75,743	26
Meters (346)	48,423	1,459	575		49,307	27
Hydrants (348)	160,027				160,027	28

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT						
Other Transmission and Distribution Plant (349)	0				0	29
Total Transmission and Distribution Plant	3,946,132	1,459	575	0	3,947,016	
GENERAL PLANT						
Land and Land Rights (389)	0				0	30
Structures and Improvements (390)	0	10,169			10,169	31
Office Furniture and Equipment (391)	3,056				3,056	32
Computer Equipment (391.1)	2,936				2,936	33
Transportation Equipment (392)	41,408				41,408	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)	98,098				98,098	40
Miscellaneous Equipment (398)	5,661				5,661	41
Total General Plant	151,159	10,169	0	0	161,328	
Total utility plant in service directly assignable	4,415,996	11,628	575	0	4,427,049	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	4,415,996	11,628	575	0	4,427,049	

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

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

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

A/C 390 STRUCTURES AND IMPROVEMENTS - WATER'S SHARE OF COST FOR UTILITY OFFICE REMODELING.

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT						
Organization (301)	0				0	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
Total Intangible Plant	0	0	0	0	0	
SOURCE OF SUPPLY PLANT						
Land and Land Rights (310)	0				0	4
Structures and Improvements (311)	0				0	5
Collecting and Impounding Reservoirs (312)	0				0	6
Lake, River and Other Intakes (313)	0				0	7
Wells and Springs (314)	0				0	8
Supply Mains (316)	0				0	9
Other Water Source Plant (317)	0				0	10
Total Source of Supply Plant	0	0	0	0	0	
PUMPING PLANT						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	5,400				5,400	12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	0				0	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	0				0	16
Total Pumping Plant	5,400	0	0	0	5,400	
WATER TREATMENT PLANT						
Land and Land Rights (330)	0				0	17
Structures and Improvements (331)	0				0	18
Sand or Other Media Filtration Equipment (332)	0				0	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
Total Water Treatment Plant	0	0	0	0	0	
TRANSMISSION AND DISTRIBUTION PLANT						
Land and Land Rights (340)	0				0	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	285,800				285,800	24
Transmission and Distribution Mains (343)	382,558				382,558	25
Services (345)	80,971				80,971	26
Meters (346)	0				0	27

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT						
Hydrants (348)	11,409				11,409	28
Other Transmission and Distribution Plant (349)	0				0	29
Total Transmission and Distribution Plant	760,738	0	0	0	760,738	
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)	5,500				5,500	33
Transportation Equipment (392)	30,829				30,829	34
Stores Equipment (393)	0				0	35
Tools, Shop and Garage Equipment (394)	0				0	36
Laboratory Equipment (395)	3,756				3,756	37
Power Operated Equipment (396)	64,619				64,619	38
Communication Equipment (397)	0				0	39
SCADA Equipment (397.1)	0				0	40
Miscellaneous Equipment (398)	2,168				2,168	41
Total General Plant	106,872	0	0	0	106,872	
Total utility plant in service directly assignable	873,010	0	0	0	873,010	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	873,010	0	0	0	873,010	

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			2,392	2,392	1
February			2,634	2,634	2
March			2,469	2,469	3
April			2,399	2,399	4
May			2,562	2,562	5
June			3,124	3,124	6
July			2,714	2,714	7
August			2,941	2,941	8
September			2,878	2,878	9
October			2,886	2,886	10
November			2,291	2,291	11
December			2,685	2,685	12
Total annual pumpage	0	0	31,975	31,975	

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):	31,975	1
Less: Gallons (000's) used in the treatment process:		2
Subtotal: Gallons (000's) entering distribution system:	31,975	3
Less: Gallons (000's) sold:	26,985	4
Gallons (000's) entering distribution system but not sold:	4,990	5
Estimated Water Usage:		6
Gallons (000's) used to flush mains:	1,200	7
Gallons (000's) used for fire protection:	350	8
Gallons (000's) used to prevent freezing of distribution system:		9
Gallons (000's) used for other system uses:		10
Subtotal Estimated Usage:	1,550	11
Estimated Water Losses:		12
Gallons (000's) lost due to main leaks or breaks:		13
Gallons (000's) lost due to service leaks or breaks:		14
Gallons (000's) lost due to hydrant leaks, tank overflows and pressure reducing valves:		15
Gallons (000's) for unauthorized usage such as vandalism and theft:		16
Gallons (000's) not accounted for:	3,440	17
Subtotal of Estimated Losses:	3,440	18
Percentage of water entering distribution system sold:	84%	19
Percentage of unaccounted for water:	11%	20
If more than 25%, indicate causes:		21

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

OTHER STATISTICS

Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)	413	22
Date of maximum: 07/17/2008		23
Cause of maximum: FIRE		24
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)	0	25
Date of minimum: 12/08/2008		26
Total KWH used by the utility (include pumping, treatment facilities and other utility operations):	210,063	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:	2	32
Number of service breaks repaired this year:	0	33
Population served (estimate the number of individuals served):		34
Inside municipality?	1,043	35
Outside municipality?	87	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)	
BRODY STREET	5	860	12	432,000	Yes	1
CREMER STREET	4	852	12	432,000	Yes	2

SOURCES OF WATER SUPPLY - SURFACE WATERS

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

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	4	5		1
Location	CREMER STREET	BRODY STREET		2
Purpose	P	P		3
Destination	D	D		4
Pump Manufacturer	PEERLESS	PEERLESS		5
Year Installed	2002	1968		6
Type	SUBMERSIBLE	SUBMERSIBLE		7
Actual Capacity (gpm)	300	300		8
Pump Motor or Standby Engine Mfr	GE	FRANKLIN		10
Year Installed	2002	1994		11
Type	ELECTRIC	ELECTRIC		12
Horsepower	75	75		13
Footnotes				14

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				15
Location				16
Purpose				17
Destination				18
Pump Manufacturer				19
Year Installed				20
Type				21
Actual Capacity (gpm)				22
Pump Motor or Standby Engine Mfr				23
Year Installed				25
Type				26
Horsepower				27
Footnotes				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	COMMERCIAL STREET	INDUSTRIAL PARK		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET		3
Year constructed	2004	2007		4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL		5
Elevation difference in feet (See Headnote 3.)	100	100		6
Total capacity in gallons (actual)	250,000	250,000		7
				8
WATER TREATMENT PLANT				9
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID		10
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE		11
Filters, type (gravity, pressure, other, none)	NONE	NONE		12
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.0000	1.0000		13
Is a corrosion control chemical used (yes, no)?	N	N		14
Is water fluoridated (yes, no)?	N	N		15
Footnotes				16

WATER MAINS

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

Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	Number of Feet				End of Year (h)	
			First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)		
M	T	2.000	0				0	1
M	T	4.000	938				938	2
M	T	6.000	41,673				41,673	3
M	T	8.000	7,463				7,463	4
M	T	10.000	5,486				5,486	5
M	T	12.000	1,067				1,067	6
Total Within Municipality			56,627	0	0	0	56,627	
M	T	12.000	21,594				21,594	7
Total Outside of Municipality			21,594	0	0	0	21,594	
Total Utility			78,221	0	0	0	78,221	

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	483				483	9	1
M	1.000	27				27		2
M	2.000	6				6		3
M	4.000	5				5		4
M	6.000	5				5		5
Total Utility		526	0	0	0	526	9	

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	554	18	23		549	41	1
1.000	11			4	15	0	2
1.500	1			3	4	0	3
2.000	8			(1)	7	0	4
3.000	2				2	0	5
4.000	2				2	0	6
6.000	1				1	0	7
Total:	579	18	23	6	580	41	

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	460	47	0	9	1	32	549	1
1.000	0	4	0	4	0	7	15	2
1.500	0	1	0	0	0	3	4	3
2.000	0	2	0	3	0	2	7	4
3.000	0	1	0	0	1	0	2	5
4.000	0	0	0	1	1	0	2	6
6.000	0	0	0	0	1	0	1	7
Total:	460	55	0	17	4	44	580	

METERS

Meters (Page W-21)

Explain all reported adjustments.

ADJUSTMENT NECESSARY TO PROPERLY REPORT THE NUMBER OF 1", 1 1/2", and 2" METERS AT END OF YEAR.

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

UTILITY SUPERVISOR IS AWARE OF THE ADMINISTRATIVE CODE REQUIREMENT AND WILL CONTINUE TO MONITOR REPLACEMENT SCHEDULE TO ENSURE COMPLIANCE.

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	11				11	1
Within Municipality	109				109	2
Total Fire Hydrants	120	0	0	0	120	
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:	120
Number of distribution system valves end of year:	198
Number of distribution valves operated during year:	198

ELECTRIC OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Electricity			
Sales of Electricity (440-448)	1,140,415	867,248	1
Total Sales of Electricity	1,140,415	867,248	
Other Operating Revenues			
Forfeited Discounts (450)	5,822	3,176	2
Miscellaneous Service Revenues (451)	0	0	3
Sales of Water and Water Power (453)	0	0	4
Rent from Electric Property (454)	0	0	5
Interdepartmental Rents (455)	0	0	6
Other Electric Revenues (456)	5,993	9,364	7
Amortization of Construction Grants (457)	0	0	8
Total Other Operating Revenues	11,815	12,540	
Total Operating Revenues	1,152,230	879,788	
Operation and Maintenance Expenses			
Power Production Expenses (500-546)	740,595	445,041	9
Transmission Expenses (550-553)	0	0	10
Distribution Expenses (560-576)	60,812	40,078	11
Customer Accounts Expenses (901-904)	2,030	1,876	12
Customer Service and Information Expenses (906)			13
Sales Expenses (910)	0	0	14
Administrative and General Expenses (920-935)	100,146	118,841	15
Total Operation and Maintenance Expenses	903,583	605,836	
Other Expenses			
Depreciation Expense (403)	123,314	107,126	16
Amortization Expense (404-407)		0	17
Taxes (408)	59,776	52,955	18
Total Other Expenses	183,090	160,081	
Total Operating Expenses	1,086,673	765,917	
NET OPERATING INCOME	65,557	113,871	

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	5,822	1
Other (specify):		
NONE		2
Total Forfeited Discounts (450)	5,822	
Miscellaneous Service Revenues (451):		
NONE		3
Total Miscellaneous Service Revenues (451)	0	
Sales of Water and Water Power (453):		
NONE		4
Total Sales of Water and Water Power (453)	0	
Rent from Electric Property (454):		
NONE		5
Total Rent from Electric Property (454)	0	
Interdepartmental Rents (455):		
NONE		6
Total Interdepartmental Rents (455)	0	
Other Electric Revenues (456):		
SALES TAX DISCOUNT	170	7
POLE RENTAL, MISCELLANEOUS ELECTRIC REVENUES, RECONNECT FEES	5,823	8
Total Other Electric Revenues (456)	5,993	
Amortization of Construction Grants (457):		
NONE		9
Total Amortization of Construction Grants (457)	0	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
POWER PRODUCTION EXPENSES			
STEAM POWER GENERATION EXPENSES			
Operation Supervision and Labor (500)	0		1
Fuel (501)	0		2
Operation Supplies and Expenses (502)	0		3
Steam from Other Sources (503)	0		4
Steam Transferred -- Credit (504)	0		5
Maintenance of Steam Production Plant (506)	0		6
Total Steam Power Generation Expenses	0	0	
HYDRAULIC POWER GENERATION EXPENSES			
Operation Supervision and Labor (530)	0		7
Water for Power (531)	0		8
Operation Supplies and Expenses (532)	0		9
Maintenance of Hydraulic Production Plant (535)	0		10
Total Hydraulic Power Generation Expenses	0	0	
OTHER POWER GENERATION EXPENSES			
Operation Supervision and Labor (538)	47,390	32,375	11
Fuel (539)	20,045	18,435	12
Operation Supplies and Expenses (540)	9,228	9,058	13
Maintenance of Other Power Production Plant (543)	28,776	24,228	14
Total Other Power Generation Expenses	105,439	84,096	
OTHER POWER SUPPLY EXPENSES			
Purchased Power (545)	635,156	360,945	15
Other Expenses (546)		0	16
Total Other Power Supply Expenses	635,156	360,945	
Total Power Production Expenses	740,595	445,041	
TRANSMISSION EXPENSES			
Operation Supervision and Labor (550)		0	17
Operation Supplies and Expenses (551)		0	18
Maintenance of Transmission Plant (553)		0	19
Total Transmission Expenses	0	0	
DISTRIBUTION EXPENSES			
Operation Supervision Expenses (560)		0	20
Line and Station Labor (561)		0	21
Line and Station Supplies and Expenses (562)		0	22
Street Lighting and Signal System Expenses (565)		0	23
Meter Expenses (566)	50	1,083	24

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
DISTRIBUTION EXPENSES			
Customer Installations Expenses (567)		0	25
Miscellaneous Distribution Expenses (569)	42	37	26
Maintenance of Structures and Equipment (571)	25,224	0	27
Maintenance of Lines (572)	14,158	17,516	28
Maintenance of Line Transformers (573)	779	408	29
Maintenance of Street Lighting and Signal Systems (574)	8,118	3,221	30
Maintenance of Meters (575)	747	1,574	31
Maintenance of Miscellaneous Distribution Plant (576)	11,694	16,239	32
Total Distribution Expenses	60,812	40,078	
CUSTOMER ACCOUNTS EXPENSES			
Meter Reading Labor (901)	2,030	1,876	33
Accounting and Collecting Labor (902)		0	34
Supplies and Expenses (903)		0	35
Uncollectible Accounts (904)		0	36
Customer Service and Information Expenses (906)			37
Total Customer Accounts Expenses	2,030	1,876	
SALES EXPENSES			
Sales Expenses (910)		0	38
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	17,862	21,231	39
Office Supplies and Expenses (921)	378	1,504	40
Administrative Expenses Transferred -- Credit (922)		0	41
Outside Services Employed (923)	4,050	2,220	42
Property Insurance (924)	12,451	12,534	43
Injuries and Damages (925)		0	44
Employee Pensions and Benefits (926)	48,439	42,931	45
Regulatory Commission Expenses (928)	4,588	0	46
Miscellaneous General Expenses (930)	1,667	2,227	47
Transportation Expenses (933)	10,711	28,468	48
Maintenance of General Plant (935)	0	7,726	49
Total Administrative and General Expenses	100,146	118,841	
Total Operation and Maintenance Expenses	903,583	605,836	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Electric Operation & Maintenance Expenses (Page E-03)

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

A/C 545 - PURCHASED POWER - THE ELECTRIC UTILITY'S WHOLESALE POWER CONTRACT WITH DAIRYLAND POWER COOPERATIVE WENT INTO EFFECT ON MAY 1, 2008. RATES HAVE SIGNIFICANTLY INCREASED.

A/C 538 - OPERATION LABOR - HIGHER COST DUE TO SALARY ADJUSTMENTS TO MARKET BASED SALARIES FROM SURVEY CONDUCTED TO BE MORE COMPETITIVE.

A/C 935 - MAINTENANCE OF GENERAL PLANT - HIGHER LEVEL OF MAINTENANCE TO ADMINISTRATIVE SECTION OF BUILDINGS IN PRIOR YEAR.

A/C 933 - TRANSPORTATION EXPENSES - HIGHER FUEL PRICES, INSPECTION OF TELESCOPIC AND SAFETY EQUIPMENT AND HIGHER LEVELS OF PREVENTIVE MAINTENANCE EXPENDITURES IN PRIOR YEAR.

A/C 571 - MAINTENANCE OF STRUCTURES AND EQUIPMENT - 1ST YEAR OF OPERATION AT CASHTON GREEN SUBSTATION. INCREASE IS DUE TO ADDITIONAL LABOR, REPAIRS, AND OPERATING EXPENSES INCURRED IN 2008.

TAXES (ACCT. 408 - ELECTRIC)

When allocation of taxes is made between departments, explain method used.

Description of Tax (a)	Method Used to Allocate Between Departments (b)	This Year (c)	Last Year (d)	
Property Tax Equivalent		49,407	45,413	1
Social Security		9,150	6,459	2
Wisconsin Gross Receipts Tax		334	305	3
PSC Remainder Assessment		885	778	4
Other (specify): NONE			0	5
Total tax expense		59,776	52,955	

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			Monroe				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.182821				3
County tax rate	mills		6.290999				4
Local tax rate	mills		7.858948				5
School tax rate	mills		9.461705				6
Voc. school tax rate	mills		2.083761				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		25.878234				10
Less: state credit	mills		1.123996				11
Net tax rate	mills		24.754238				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		7.858948				14
Combined School Tax Rate	mills		11.545466				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		19.404414				17
Total Tax Rate	mills		25.878234				18
Ratio of Local and School Tax to Total	dec.		0.749835				19
Total tax net of state credit	mills		24.754238				20
Net Local and School Tax Rate	mills		18.561602				21
Utility Plant, Jan. 1	\$	2,800,677	2,800,677				22
Materials & Supplies	\$	68,658	68,658				23
Subtotal	\$	2,869,335	2,869,335				24
Less: Plant Outside Limits	\$	1,854	1,854				25
Taxable Assets	\$	2,867,481	2,867,481				26
Assessment Ratio	dec.		0.928263				27
Assessed Value	\$	2,661,777	2,661,777				28
Net Local & School Rate	mills		18.561602				29
Tax Equiv. Computed for Current Year	\$	49,407	49,407				30
Tax Equivalent per 1994 PSC Report	\$	17,933					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32 33
Tax equiv. for current year (see note 5)	\$	49,407					34
Footnotes							35

ELECTRIC UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT						
Organization (301)	0				0	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
Total Intangible Plant	0	0	0	0	0	
STEAM PRODUCTION PLANT						
Land and Land Rights (310)	0				0	4
Structures and Improvements (311)	0				0	5
Boiler Plant Equipment (312)	0				0	6
Engines and Engine Driven Generators (313)	0				0	7
Turbogenerator Units (314)	0				0	8
Accessory Electric Equipment (315)	0				0	9
Miscellaneous Power Plant Equipment (316)	0				0	10
Total Steam Production Plant	0	0	0	0	0	
HYDRAULIC PRODUCTION PLANT						
Land and Land Rights (330)	0				0	11
Structures and Improvements (331)	0				0	12
Reservoirs, Dams and Waterways (332)	0				0	13
Water Wheels, Turbines and Generators (333)	0				0	14
Accessory Electric Equipment (334)	0				0	15
Miscellaneous Power Plant Equipment (335)	0				0	16
Roads, Railroads and Bridges (336)	0				0	17
Total Hydraulic Production Plant	0	0	0	0	0	
OTHER PRODUCTION PLANT						
Land and Land Rights (340)	2,900				2,900	18
Structures and Improvements (341)	81,122				81,122	19
Fuel Holders, Producers and Accessories (342)	30,896				30,896	20
Prime Movers (343)	87,525				87,525	21
Generators (344)	735,570				735,570	22
Accessory Electric Equipment (345)	49,379				49,379	23
Miscellaneous Power Plant Equipment (346)	0				0	24
Total Other Production Plant	987,392	0	0	0	987,392	
TRANSMISSION PLANT						
Land and Land Rights (350)	0				0	25
Structures and Improvements (352)	0				0	26
Station Equipment (353)	0				0	27
Towers and Fixtures (354)	0				0	28

ELECTRIC UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION PLANT						
Poles and Fixtures (355)	0				0	29
Overhead Conductors and Devices (356)	0				0	30
Underground Conduit (357)	0				0	31
Underground Conductors and Devices (358)	0				0	32
Roads and Trails (359)	0				0	33
Total Transmission Plant	0	0	0	0	0	
DISTRIBUTION PLANT						
Land and Land Rights (360)	0				0	34
Structures and Improvements (361)	16,000				16,000	35
Station Equipment (362)	752,924	30,282			783,206	36
Storage Battery Equipment (363)	0				0	37
Poles, Towers and Fixtures (364)	72,951	6,475	500		78,926	38
Overhead Conductors and Devices (365)	229,130				229,130	39
Underground Conduit (366)	0				0	40
Underground Conductors and Devices (367)	157,215	19,384		(25,000)	151,599	41
Line Transformers (368)	96,578		120		96,458	42
Services (369)	41,395		100		41,295	43
Meters (370)	42,529		280		42,249	44
Installations on Customers' Premises (371)	245				245	45
Leased Property on Customers' Premises (372)	0				0	46
Street Lighting and Signal Systems (373)	96,236				96,236	47
Total Distribution Plant	1,505,203	56,141	1,000	(25,000)	1,535,344	
GENERAL PLANT						
Land and Land Rights (389)	0				0	48
Structures and Improvements (390)	41,957	24,254			66,211	49
Office Furniture and Equipment (391)	3,828				3,828	50
Computer Equipment (391.1)	2,935				2,935	51
Transportation Equipment (392)	161,825				161,825	52
Stores Equipment (393)	16,304				16,304	53
Tools, Shop and Garage Equipment (394)	0				0	54
Laboratory Equipment (395)	0				0	55
Power Operated Equipment (396)	29,758				29,758	56
Communication Equipment (397)	0				0	57
SCADA Equipment (397.1)	0				0	58
Miscellaneous Equipment (398)	21,195				21,195	59

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
GENERAL PLANT						
Other Tangible Property (399)	11,500				11,500	60
Total General Plant	289,302	24,254	0	0	313,556	
Total utility plant in service directly assignable	2,781,897	80,395	1,000	(25,000)	2,836,292	
 Common Utility Plant Allocated to Electric Department (300)	 0				 0	 61
 Total utility plant in service	 2,781,897	 80,395	 1,000	 (25,000)	 2,836,292	

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

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

If Adjustments for any account are nonzero, please explain.

PLANT CONSTRUCTED IN PRIOR YEAR, IN WHICH CUSTOMER CONTRIBUTIONS WERE MADE DURING 2008.

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

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

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

ELECTRIC UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION PLANT						
Towers and Fixtures (354)	0				0	28
Poles and Fixtures (355)	0				0	29
Overhead Conductors and Devices (356)	0				0	30
Underground Conduit (357)	0				0	31
Underground Conductors and Devices (358)	0				0	32
Roads and Trails (359)	0				0	33
Total Transmission Plant	0	0	0	0	0	
DISTRIBUTION PLANT						
Land and Land Rights (360)	0				0	34
Structures and Improvements (361)	0				0	35
Station Equipment (362)	0				0	36
Storage Battery Equipment (363)	0				0	37
Poles, Towers and Fixtures (364)	0				0	38
Overhead Conductors and Devices (365)	0				0	39
Underground Conduit (366)	0				0	40
Underground Conductors and Devices (367)	0			25,000	25,000	41
Line Transformers (368)	18,400				18,400	42
Services (369)	380				380	43
Meters (370)	0				0	44
Installations on Customers' Premises (371)	0				0	45
Leased Property on Customers' Premises (372)	0				0	46
Street Lighting and Signal Systems (373)	0				0	47
Total Distribution Plant	18,780	0	0	25,000	43,780	
GENERAL PLANT						
Land and Land Rights (389)	0				0	48
Structures and Improvements (390)	0				0	49
Office Furniture and Equipment (391)	0				0	50
Computer Equipment (391.1)	0				0	51
Transportation Equipment (392)	0				0	52
Stores Equipment (393)	0				0	53
Tools, Shop and Garage Equipment (394)	0				0	54
Laboratory Equipment (395)	0				0	55
Power Operated Equipment (396)	0				0	56
Communication Equipment (397)	0				0	57
SCADA Equipment (397.1)	0				0	58
Miscellaneous Equipment (398)	0				0	59

**ELECTRIC UTILITY PLANT IN SERVICE
--Plant Financed by Contributions--**

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
GENERAL PLANT						
Other Tangible Property (399)	0				0	60
Total General Plant	0	0	0	0	0	
Total utility plant in service directly assignable	18,780	0	0	25,000	43,780	
Common Utility Plant Allocated to Electric Department (300)	0				0	61
Total utility plant in service	18,780	0	0	25,000	43,780	

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

Electric Utility Plant in Service --Plant Financed by Contributions-- (Page E-07)

If Adjustments for any account are nonzero, please explain.

PLANT CONSTRUCTED IN PRIOR YEAR, IN WHICH CUSTOMER CONTRIBUTIONS WERE MADE DURING 2008.

TRANSMISSION AND DISTRIBUTION LINES

Classification (a)	Miles of Line Owned					Total End of Year (f)
	First of Year (b)	Additions During Year (c)	Retirements During Year (d)	Adjustments During Year (e)		
Primary Distribution System Voltage(s) -- Urban						
Pole Lines						
2.4/4.16 kV (4kV)	8				8	1
7.2/12.5 kV (12kV)	0				0	2
14.4/24.9 kV (25kV)	0				0	3
Other:						
3 PHASE 2.4/4.16KV	5				5	4
Underground Lines						
2.4/4.16 kV (4kV)	4				4	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)	1				1	9
7.2/12.5 kV (12kV)	0				0	10
14.4/24.9 kV (25kV)	0				0	11
Other:						
NONE	0				0	12
Underground Lines						
2.4/4.16 kV (4kV)	0				0	13
7.2/12.5 kV (12kV)	0				0	14
14.4/24.9 kV (25kV)	0				0	15
Other:						
NONE	0				0	16
Transmission System						
Pole Lines						
34.5 kV	0				0	17
69 kV	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		11
Nonfarm	8	12
Total	8	13
Total customers on rural lines at end of year	8	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	2,361	Thursday	01/24/2008	19:00	1,429	1
February	02	2,384	Monday	02/11/2008	09:00	1,302	2
March	03	2,198	Friday	03/07/2008	20:00	1,299	3
April	04	2,178	Monday	04/07/2008	20:00	1,220	4
May	05	1,968	Tuesday	05/20/2008	14:00	1,138	5
June	06	2,226	Wednesday	06/25/2008	14:00	1,147	6
July	07	2,501	Tuesday	07/29/2008	15:00	1,296	7
August	08	2,482	Friday	08/01/2008	16:00	1,294	8
September	09	2,597	Monday	09/01/2008	16:00	1,160	9
October	10	2,089	Monday	10/27/2008	10:00	1,180	10
November	11	2,330	Tuesday	11/18/2008	19:00	1,284	11
December	12	2,505	Tuesday	12/16/2008	18:00	1,471	12
Total		27,819				15,220	

System Name DAIRYLAND POWER

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

Type of Reading	Supplier
60 minutes integrated	DAIRYLAND POWER

ELECTRIC ENERGY ACCOUNT

Particulars (a)	kWh (000's) (b)	
Source of Energy		
Generation (excluding Station Use):		
Fossil Steam		1
Nuclear Steam		2
Hydraulic		3
Internal Combustion Turbine		4
Internal Combustion Reciprocating	5	5
Non-Conventional (wind, photovoltaic, etc.)		6
Total Generation	5	7
Purchases	15,220	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	15,225	15
Disposition of Energy		
Sales to Ultimate Consumers (including interdepartmental sales)	14,451	18
Sales For Resale		19
Energy Used by the Company (excluding station use):		
Electric Utility		21
Common (office, shops, garages, etc. serving 2 or more util. depts.)		22
Total Used by Company	0	23
Total Sold and Used	14,451	24
Energy Losses:		
Transmission Losses (if applicable)		26
Distribution Losses	774	27
Total Energy Losses	774	28
Loss Percentage (% Total Energy Losses of Total Source of Energy)	5.0837%	29
Total Disposition of Energy	15,225	30

SALES OF ELECTRICITY BY RATE SCHEDULE

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

Type of Sales/Rate Class Title (a)	Rate Schedule (b)	Avg. No. of Customers (c)	kWh (000 Omitted) (d)	
Residential Sales				
RESIDENTIAL SALES	RG-1	485	4,426	1
Total Sales for Residential Sales		485	4,426	
Commercial & Industrial				
SMALL POWER	CP-1	9	7,193	2
URBAN COMM'L AND GENERAL SERVICE	GS-1	106	2,663	3
Total Sales for Commercial & Industrial		115	9,856	
Public Street & Highway Lighting				
STREET LIGHTING	MS-1	1	169	4
Total Sales for Public Street & Highway Lighting		1	169	
Sales for Resale				
NONE				5
Total Sales for Sales for Resale		0	0	
TOTAL SALES FOR ELECTRICITY		601	14,451	

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)	
		304,502	75,528	380,030	1
0	0	304,502	75,528	380,030	
19,008		346,299	128,586	474,885	2
		208,376	49,153	257,529	3
19,008	0	554,675	177,739	732,414	
		25,134	2,837	27,971	4
0	0	25,134	2,837	27,971	
				0	5
0	0	0	0	0	
19,008	0	884,311	256,104	1,140,415	

PURCHASED POWER STATISTICS

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

Particulars (a)	(b)		(c)		
Name of Vendor	DAIRYLAND POWER				1
Point of Delivery	STATION				2
Type of Power Purchased (firm, dump, etc.)	NONFIRM				3
Voltage at Which Delivered	2400				4
Point of Metering	GENERATIN PLANT				5
Total of 12 Monthly Maximum Demands -- kW	27,819				6
Average load factor	74.9463%				7
Total Cost of Purchased Power	635,156				8
Average cost per kWh	0.0417				9
On-Peak Hours (if applicable)					10
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	11
January	1,429				12
February	1,302				13
March	1,299				14
April	1,220				15
May	1,138				16
June	1,147				17
July	1,296				18
August	1,294				19
September	1,160				20
October	1,180				21
November	1,284				22
December	1,471				23
Total kWh (000)	15,220	0			24

Footnotes:

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

Footnotes:

PRODUCTION STATISTICS TOTALS

Particulars (a)	Total (b)	
Name of Plant		1
Unit Identification		2
Type of Generation		3
kWh Net Generation (000)	5	4
Is Generation Metered or Estimated?		5
Is Exciter & Station Use Metered or Estimated?		6
60-Minute Maximum Demand--kW (est. if not meas.)	2,597	7
Date and Hour of Such Maximum Demand	12/15/2008 18	8
Load Factor	0.0002	9
Maximum Net Generation in Any One Day	3,100	10
Date of Such Maximum	2/11/2008	11
Number of Hours Generators Operated	61	12
Maximum Continuous or Dependable Capacity--kW	3,495	13
Is Plant Owned or Leased?		14
Total Production Expenses	105,039	15
Cost per kWh of Net Generation (\$)	21,008	16
Monthly Net Generation --- kWh (000):		
January	2	17
February	3	18
March	0	19
April	0	20
May	0	21
June	0	22
July	0	23
August	0	24
September	0	25
October	0	26
November	0	27
December	0	28
Total kWh (000)	5	29
Gas Consumed--Therms	8,837	30
Average Cost per Therm Burned (\$)	8,837.0000	31
Fuel Oil Consumed Barrels (42 gal.)	51	32
Average Cost per Barrel of Oil Burned (\$)	126.0000	33
Specific Gravity		34
Average BTU per Gallon		35
Lubricating Oil Consumed--Gallons	3	36
Average Cost per Gallon (\$)	12.7500	37
kWh Net Generation per Gallon of Fuel Oil	2	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 (\$)	1.2800	53
Footnote		54

PRODUCTION STATISTICS

Particulars (a)	Plant (b)	Plant (c)	Plant (d)	Plant (e)	
Name of Plant	BLANK				1
Unit Identification	STATION				2
Type of Generation	RECIP				3
kWh Net Generation (000)	5				4
Is Generation Metered or Estimated?	M				5
Is Exciter & Station Use Metered or Estimated?	M				6
60-Minute Maximum Demand--kW (est. if not meas.)	2,597				7
Date and Hour of Such Maximum Demand	12/15/2008 18				8
Load Factor	0.0002				9
Maximum Net Generation in Any One Day	3,100				10
Date of Such Maximum	02/11/2008				11
Number of Hours Generators Operated	61				12
Maximum Continuous or Dependable Capacity--kW	3,495				13
Is Plant Owned or Leased?	O				14
Total Production Expenses	105,039				15
Cost per kWh of Net Generation (\$)	21,007.8000				16
Monthly Net Generation --- kWh (000):					
January	2				17
February	3				18
March					19
April					20
May					21
June					22
July					23
August					24
September					25
October					26
November					27
December					28
Total kWh (000)	5				29
Gas Consumed--Therms	8,837				30
Average Cost per Therm Burned (\$)	1.1900				31
Fuel Oil Consumed Barrels (42 gal.)	51				32
Average Cost per Barrel of Oil Burned (\$)	126.0000				33
Specific Gravity					34
Average BTU per Gallon					35
Lubricating Oil Consumed--Gallons	3				36
Average Cost per Gallon (\$)	12.7500				37
kWh Net Generation per Gallon of Fuel Oil	2				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.)					42
Average Cost per Ton (\$)					43
Kind of Coal Used					44
Average BTU per Pound					45
Water Evaporated--Thousands of Pounds					46
Is Water Evaporated, Metered or Estimated?					47
Lbs. of Steam per Lb. of Coal or Equivalent Fuel					48
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.					49
Based on Total Coal Used at Plant					50
Based on Coal Used Solely in Electric Generation					51
Average BTU per kWh Net Generation					52
Total Cost of Fuel (Oil and/or Coal) per kWh Net Generation (\$)	1.2800				53
Footnotes					54

STEAM PRODUCTION PLANTS

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

Boilers

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

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

Prime Movers

Name of Plant (a)	Unit No. (b)	Year Installed (c)	Type (Recip. or Turbine) (d)	Manufacturer (e)	RPM (f)	Rated HP Each Unit (g)	
CITY GENE	6	2002	RECIP	CUMMINS	1,800	3,000	1
CITYGENERA	3	1962	RECIP	FAIRBANK MORSE	300	690	2
CITYGENERA	5	1969	RECIP	FAIRBANK MORSE	700	1,600	3
Total						5,290	

INTERNAL COMBUSTION GENERATION PLANTS (cont.)

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

Year Installed (h)	Voltage (kV) (i)	Generators		Total Rated Plant Capacity (kW) (m)	Total Maximum Continuous Plant Capacity (kW) (n)		
		kWh Generated by Each Unit Generator During Yr. (000's) (j)	Rated Unit Capacity				
			kW (k)				kVA (l)
2002	2,400	5	2,000	1	2,000	1,815	1
1962	2,400	0	473	1	475	441	2
1969	2,400	0	1,140	1	1,190	1,150	3
Total		5	3,613	3	3,665	3,406	

HYDRAULIC GENERATING PLANTS

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

HYDRAULIC GENERATING PLANTS (cont.)

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

SUBSTATION EQUIPMENT

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

Particulars (a)	Utility Designation		(f)
	(b)	(c)	
Name of Substation	Village #2	Village #1	1
Voltage--High Side	69,000	7,200	2
Voltage--Low Side	4,160	2,400	3
Num. Main Transformers in Operation	1	3	4
Total Capacity of Transformers in kVA	6,500	3,600	5
Number of Spare Transformers on Hand	1	1	6
15-Minute Maximum Demand in kW	1,044	1,785	7
Dt and Hr of Such Maximum Demand	07/29/2008 19:00 12/15/2008 18:00		8
Kwh Output	6,584	8,636	9
Footnotes			10

SUBSTATION EQUIPMENT (continued)

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

SUBSTATION EQUIPMENT (continued)

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

ELECTRIC DISTRIBUTION METERS & LINE TRANSFORMERS

Particulars (a)	Number of Watt-Hour Meters (b)	Line Transformers		13
		Number (c)	Total Cap. (kVA) (d)	
Number first of year	661	243	11,165	1
Acquired during year	0	0		2
Total	661	243	11,165	3
Retired during year	14	6	120	4
Sales, transfers or adjustments increase (decrease)				5
Number end of year	647	237	11,045	6
Number end of year accounted for as follows:				7
In customers' use	604	187	9,427	8
In utility's use				9
Locked meters on customers' premises				10
In stock	43	50	1,618	11
Total end of year	647	237	11,045	12
				13

STREET LIGHTING EQUIPMENT

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

Particulars (a)	Watts (b)	Number Each Type (c)	kWh Used Annually (d)	
Street Lighting Non-Ornamental				
Sodium Vapor	100	160	107,029	1
Sodium Vapor	250	26	40,430	2
Total		186	147,459	
Ornamental				
Sodium Vapor	175	30	21,750	3
Total		30	21,750	
Other				
NONE				4
Total		0	0	