



3014 (02-05-09)

ANNUAL REPORT

OF

Name: SAUK CITY ELECTRIC AND WATER DEPARTMENT

Principal Office: 726 WATER STREET
SAUK CITY, WI 53583

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

Signature Page (Page ii)

General footnotes

ACCOUNTANTS' COMPILATION REPORT

Sauk City Electric and Water Department
Sauk City, Wisconsin

We have compiled, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants, the balance sheets of the Sauk City Electric and Water Department, an enterprise fund of the Village of Sauk City as of December 31, 2008 and 2007, and the related statements of income and retained earnings for the years then ended and the supplemental schedules as of and for the year ended December 31, 2008 in the accompanying 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 supplemental schedules referred to above and, accordingly; do not express an opinion or any other form of assurance on them.

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

Madison, Wisconsin
April 1, 2009

TABLE OF CONTENTS

Schedule Name	Page
General Rules for Reporting	i
Signature Page	ii
Table of Contents	iii
Identification and Ownership	iv
FINANCIAL SECTION	
Income Statement	F-01
Details of Income Statement Accounts	F-02
Income from Merchandising, Jobbing & Contract Work (Accts. 415-416)	F-03
Revenues Subject to Wisconsin Remainder Assessment	F-04
Distribution of Total Payroll	F-05
Full-Time Employees (FTE)	F-06
Balance Sheet	F-07
Net Utility Plant	F-08
Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 111.1)	F-09
Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 111.2)	F-10
Net Nonutility Property (Accts. 121 & 122)	F-11
Accumulated Provision for Uncollectible Accounts-Cr. (Acct. 144)	F-12
Materials and Supplies	F-13
Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251)	F-14
Capital Paid in by Municipality (Acct. 200)	F-15
Bonds (Accts. 221 and 222)	F-17
Notes Payable & Miscellaneous Long-Term Debt	F-18
Taxes Accrued (Acct. 236)	F-19
Interest Accrued (Acct. 237)	F-20
Detail of Other Balance Sheet Accounts	F-22
Return on Rate Base Computation	F-23
Regulatory Liability - Pre-2003 Historical Accumulated Depreciation on Contributed Utility Plant (253)	F-25
Important Changes During the Year	F-26
WATER OPERATING SECTION	
Water Operating Revenues & Expenses	W-01
Water Operating Revenues - Sales of Water	W-02
Sales for Resale (Acct. 466)	W-03
Other Operating Revenues (Water)	W-04
Water Operation & Maintenance Expenses	W-05
Taxes (Acct. 408 - Water)	W-06
Property Tax Equivalent (Water)	W-07
Water Utility Plant in Service --Plant Financed by Utility or Municipality--	W-08
Water Utility Plant in Service --Plant Financed by Contributions--	W-09
Sources of Water Supply - Statistics	W-13
Water Loss and Other Statistics	W-14
Sources of Water Supply - Ground Waters	W-15
Sources of Water Supply - Surface Waters	W-16
Pumping & Power Equipment	W-17
Reservoirs, Standpipes & Water Treatment	W-18
Water Mains	W-19
Water Services	W-20
Meters	W-21

TABLE OF CONTENTS

Schedule Name	Page
WATER OPERATING SECTION	
Hydrants and Distribution System Valves	W-22
ELECTRIC OPERATING SECTION	
Electric Operating Revenues & Expenses	E-01
Other Operating Revenues (Electric)	E-02
Electric Operation & Maintenance Expenses	E-03
Taxes (Acct. 408 - Electric)	E-04
Property Tax Equivalent (Electric)	E-05
Electric Utility Plant in Service --Plant Financed by Utility or Municipality--	E-06
Electric Utility Plant in Service --Plant Financed by Contributions--	E-07
Transmission and Distribution Lines	E-12
Rural Line Customers	E-13
Monthly Peak Demand and Energy Usage	E-14
Electric Energy Account	E-15
Sales of Electricity by Rate Schedule	E-16
Purchased Power Statistics	E-18
Production Statistics Totals	E-19
Production Statistics	E-20
Steam Production Plants	E-21
Internal Combustion Generation Plants	E-22
Hydraulic Generating Plants	E-24
Substation Equipment	E-26
Electric Distribution Meters & Line Transformers	E-27
Street Lighting Equipment	E-28

IDENTIFICATION AND OWNERSHIP

Exact Utility Name: SAUK CITY ELECTRIC AND WATER DEPARTMENT

Utility Address: 726 WATER STREET
SAUK CITY, WI 53583

When was utility organized? 12/1/1909

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: VICKI BREUNIG

Title: VILLAGE ADMINISTRATOR

Office Address:

726 WATER STREET
SAUK CITY, WI 53583

Telephone: (608) 643 - 3932

Fax Number: (608) 643 - 2462

Email Address: vicki@saukcity.net

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

Name: JAMIN FRIEDL, CPA

Title: MANAGER

Office Address: VIRCHOW, KRAUSE AND COMPANY

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

Telephone: (608) 249 - 6622

Fax Number: (608) 249 - 8532

Email Address: jfriedl@virchowkrause.com

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

Name: JIM ANDERSON

Title: VILLAGE PRESIDENT

Office Address:

726 WATER STREET
SAUK CITY, WI 53583

Telephone: (608) 643 - 3932

Fax Number: (608) 643 - 2462

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:

Title:

Office Address: VIRCHOW, KRAUSE AND COMPANY

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

Telephone: (608) 249 - 6622

Fax Number: (608) 249 - 8532

Email Address: vhellenbrand@virchowkrause.com

IDENTIFICATION AND OWNERSHIP

Date of most recent audit report: 12/31/2008

Period covered by most recent audit: 1/1/08 - 12/31/08

Names and titles of utility management including manager or superintendent:

Name: HERMAN MACK

Title: PUBLIC WORKS DIRECTOR

Office Address:

726 WATER STREET
SAUK CITY, WI 53583

Telephone: (608) 643 - 3932

Fax Number: (608) 643 - 2462

Email Address:

Name of utility commission/committee: VILLAGE BOARD

Names of members of utility commission/committee:

- JAMES ANDERSON, PRESIDENT
- ROBERT DEDERICH
- STEVE HAAG
- RICH MARKS
- LYNN RAUSCH
- MICHAEL ROGERS
- JOHN SCHMIDT

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)	3,704,384	3,189,861	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	3,379,830	2,594,196	2
Depreciation Expense (403)	319,084	264,169	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	157,118	139,412	5
Total Operating Expenses	3,856,032	2,997,777	
Net Operating Income	(151,648)	192,084	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	(151,648)	192,084	
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)	31,152	59,314	10
Miscellaneous Nonoperating Income (421)	462,912	22,914	11
Total Other Income	494,064	82,228	
Total Income	342,416	274,312	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(14,229)	(14,229)	12
Other Income Deductions (426)	30,943	25,714	13
Total Miscellaneous Income Deductions	16,714	11,485	
Income Before Interest Charges	325,702	262,827	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	112,790	66,726	14
Amortization of Debt Discount and Expense (428)	0	3,541	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	78,192	23,599	19
Total Interest Charges	34,598	46,668	
Net Income	291,104	216,159	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	4,556,576	4,385,391	20
Balance Transferred from Income (433)	291,104	216,159	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)	63,083	44,974	25
Total Unappropriated Earned Surplus End of Year (216)	4,784,597	4,556,576	

DETAILS OF INCOME STATEMENT ACCOUNTS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
UTILITY OPERATING INCOME				
Operating Revenues (400):				
Derived	3,704,384	0	3,704,384	1
Total (Acct. 400):	3,704,384	0	3,704,384	
Operation and Maintenance Expense (401-402):				
Derived	3,379,830	0	3,379,830	2
Total (Acct. 401-402):	3,379,830	0	3,379,830	
Depreciation Expense (403):				
Derived	319,084	0	319,084	3
Total (Acct. 403):	319,084	0	319,084	
Amortization Expense (404-407):				
Derived	0	0	0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	157,118	0	157,118	5
Total (Acct. 408):	157,118	0	157,118	
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:	(151,648)	0	(151,648)	
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):				
INVESTMENT INCOME	31,152		31,152	11
Total (Acct. 419):	31,152	0	31,152	
Miscellaneous Nonoperating Income (421):				
Contributed Plant - Water			0	12
Contributed Plant - Electric		462,912	462,912	13

DETAILS OF INCOME STATEMENT ACCOUNTS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
OTHER INCOME				
Miscellaneous Nonoperating Income (421):				
NONE		0	0	14
Total (Acct. 421):	0	462,912	462,912	
TOTAL OTHER INCOME:	31,152	462,912	494,064	
MISCELLANEOUS INCOME DEDUCTIONS				
Miscellaneous Amortization (425):				
Regulatory Liability (253) Amortization	(14,229)	0	(14,229)	15
NONE			0	16
Total (Acct. 425):	(14,229)	0	(14,229)	
Other Income Deductions (426):				
Depreciation Expense on Contributed Plant - Water	0	13,424	13,424	17
Depreciation Expense on Contributed Plant - Electric	0	17,519	17,519	18
NONE			0	19
Total (Acct. 426):	0	30,943	30,943	
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(14,229)	30,943	16,714	
INTEREST CHARGES				
Interest on Long-Term Debt (427):				
Derived	112,790	0	112,790	20
Total (Acct. 427):	112,790	0	112,790	
Amortization of Debt Discount and Expense (428):				
NONE			0	21
Total (Acct. 428):	0	0	0	
Amortization of Premium on Debt--Cr. (429):				
NONE			0	22
Total (Acct. 429):	0	0	0	
Interest on Debt to Municipality (430):				
Derived	0	0	0	23
Total (Acct. 430):	0	0	0	
Other Interest Expense (431):				
Derived	0	0	0	24
Total (Acct. 431):	0	0	0	
Interest Charged to Construction--Cr. (432):				
NONE	78,192		78,192	25
Total (Acct. 432):	78,192	0	78,192	
TOTAL INTEREST CHARGES:	34,598	0	34,598	
NET INCOME:	(140,865)	431,969	291,104	
EARNED SURPLUS				
Unappropriated Earned Surplus (Beginning of Year) (216):				
Derived	3,545,886	1,010,690	4,556,576	26
Total (Acct. 216):	3,545,886	1,010,690	4,556,576	

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	(140,865)	431,969	291,104	27
Total (Acct. 433):	(140,865)	431,969	291,104	
Miscellaneous Credits to Surplus (434):				
NONE			0	28
Total (Acct. 434):	0	0	0	
Miscellaneous Debits to Surplus--Debit (435):				
NONE			0	29
Total (Acct. 435)--Debit:	0	0	0	
Appropriations of Surplus--Debit (436):				
Detail appropriations to (from) account 215			0	30
Total (Acct. 436)--Debit:	0	0	0	
Appropriations of Income to Municipal Funds--Debit (439):				
NONE	63,083		63,083	31
Total (Acct. 439)--Debit:	63,083	0	63,083	
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	3,341,938	1,442,659	4,784,597	

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	406,910	3,297,474	0	0	3,704,384	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases)						
to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	406,910	3,297,474	0	0	3,704,384	

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	84,194	0	84,194	1
Electric operating expenses	156,109	0	156,109	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	63,083	0	63,083	7
Water utility plant accounts	643	0	643	8
Electric utility plant accounts	38,735	0	38,735	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	342,764	0	342,764	

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	3.3	1
Electric	3.3	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)	11,709,193	10,160,244	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	4,343,652	3,996,564	2
Net Utility Plant	7,365,541	6,163,680	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	106,441	104,288	6
Sinking Funds (125)	0	987,987	7
Depreciation Fund (126)	0		8
Other Special Funds (128)	0		9
Total Other Property and Investments	106,441	1,092,275	
CURRENT AND ACCRUED ASSETS			
Cash (131)	696,466	536,308	10
Special Deposits (134)	0		11
Working Funds (135)			12
Temporary Cash Investments (136)			13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	323,545	330,169	15
Other Accounts Receivable (143)	16,417	1,446	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	19,149	0	18
Plant Materials and Operating Supplies (154)	91,203	107,763	19
Merchandise (155)	0	0	20
Other Materials and Supplies (156)	0	0	21
Stores Expense (163)	0	0	22
Prepayments (165)	0	0	23
Interest and Dividends Receivable (171)	1,020	2,680	24
Accrued Utility Revenues (173)			25
Miscellaneous Current and Accrued Assets (174)			26
Total Current and Accrued Assets	1,147,800	978,366	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	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	0	0	
Total Assets and Other Debits	8,619,782	8,234,321	

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)	298,819	298,819	33
Appropriated Earned Surplus (215)			34
Unappropriated Earned Surplus (216)	4,784,597	4,556,576	35
Total Proprietary Capital	5,083,416	4,855,395	
LONG-TERM DEBT			
Bonds (221)	0		36
Advances from Municipality (223)	0	0	37
Other Long-Term Debt (224)	2,461,588	2,705,074	38
Total Long-Term Debt	2,461,588	2,705,074	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	39
Accounts Payable (232)	301,924	297,345	40
Payables to Municipality (233)	406,138	0	41
Customer Deposits (235)			42
Taxes Accrued (236)	13,331	(915)	43
Interest Accrued (237)	36,791	34,721	44
Tax Collections Payable (241)	0		45
Miscellaneous Current and Accrued Liabilities (242)	84,179	97,387	46
Total Current and Accrued Liabilities	842,363	428,538	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	47
Customer Advances for Construction (252)	6,548	7,136	48
Other Deferred Credits (253)	225,867	238,178	49
Total Deferred Credits	232,415	245,314	
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	8,619,782	8,234,321	

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	5,441,518	0	0	4,718,726	1
	<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>				
Plant Accounts:					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	3,625,919	0	0	4,838,501	2
Utility Plant in Service - Contributed Plant (101.2)	1,245,575	0	0	391,577	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)				1,607,621	7
Construction Work in Progress (107)					8
Total Utility Plant	4,871,494	0	0	6,837,699	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (111.1)	1,235,761	0	0	2,698,428	9
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	250,176	0	0	159,287	10
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					11
Accumulated Provision for Depreciation of Property Held for Future Use (113)					12
Accumulated Provision for Amortization of Utility Plant in Service (114)					13
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					14
Accumulated Provision for Amortization of Property Held for Future Use (116)					15
Total Accumulated Provision	1,485,937	0	0	2,857,715	
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	3,385,557	0	0	3,979,984	

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

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

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

Particulars (a)	Water (b)	Electric (c)	(d)	(e)	Total (f)	
Balance first of year (111.1)	1,144,545	2,473,328			3,617,873	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	89,757	229,327			319,084	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	5,138				5,138	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	0	10,164			10,164	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	94,895	239,491	0	0	334,386	16
Debits during year						17
Book cost of plant retired	3,679	14,391			18,070	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	3,679	14,391	0	0	18,070	25
Balance end of year (111.1)	1,235,761	2,698,428	0	0	3,934,189	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)	236,923	141,768			378,691	1
Credits During Year						2
Accruals:						3
Charged Other Income Deductions (426)	13,424	17,519			30,943	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	13,424	17,519	0	0	30,943	16
Debits during year						17
Book cost of plant retired	171	0			171	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	171	0	0	0	171	25
Balance end of year (111.2)	250,176	159,287	0	0	409,463	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	83,669	101,629	1
Water utility (154)	7,534	6,134	2
Sewer utility (154)		0	3
Heating utility (154)			4
Gas utility (154)		0	5
Merchandise (155)		0	6
Other materials & supplies (156)		0	7
Stores expense (163)			8
Total Materials and Supplies	91,203	107,763	

**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)				
1992 Mortgage Revenue Bonds	0	428	0	1
2007 G.O. NOTE	0	428	0	2
Total			0	
Unamortized premium on debt (251)				
NONE				3
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	298,819	1
Changes during year (explain):		
NONE		2
Balance end of year	298,819	

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)	1
NONE					1
Total Bonds (Account 221):				<u><u>0</u></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)					
1999 GO NOTE	07/30/1999	07/30/2009	4.50%	29,762	2
2002 GO NOTE	04/18/2002	04/18/2012	3.90%	36,601	3
2004 GO NOTE	10/01/2004	10/01/2014	4.19%	558,604	4
2006 TEMPORARY BORROWING	10/01/2006	10/01/2007	3.90%	0	5
2007 GO NOTE	09/12/2007	08/12/2017	4.54%	1,836,621	6
1998 GO NOTE	05/15/1998	05/15/2008	4.74%	0	7
Total for Account 224				2,461,588	
Notes Payable (231)					
NONE	00/00/0000	00/00/0000	0.00%		8
Total for Account 231				0	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	(915)	1
Accruals:		
Charged water department expense	81,033	2
Charged electric department expense	76,085	3
Charged sewer department expense	1,433	4
Other (explain):		
NONE		5
Total Accruals and other credits	158,551	
Taxes paid during year:		
County, state and local taxes	122,821	6
Social Security taxes	19,880	7
PSC Remainder Assessment	2,854	8
Other (explain):		
Wisconsin Gross Receipts tax	745	9
Sales Tax Collection Credit	(1,995)	10
Total payments and other debits	144,305	
Balance end of year	13,331	

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)					
1977 MRB - Water	0			0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
NONE	0			0	2
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
1998 GO NOTES	1,500	900	2,400	0	3
2006 TEMPORARY BORROWING	0	0	0	0	4
2007 GO NOTES	25,367	85,602	79,647	31,322	5
1999 GO NOTES	1,349	2,919	2,894	1,374	6
2002 GO NOTES	429	1,789	1,869	349	7
2004 GO NOTES	6,076	21,580	23,910	3,746	8
Subtotal	34,721	112,790	110,720	36,791	
Notes Payable (231)					
NONE	0			0	9
Subtotal	0	0	0	0	
Total	34,721	112,790	110,720	36,791	

DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
EQUIPMENT REPLACEMENT	53,870	2
ACCUMULATED LEAVE CASH ACCOUNT	52,571	3
Total (Acct. 124):	106,441	
Sinking Funds (125):		
CONSTRUCTION ACCOUNT	0	4
Total (Acct. 125):	0	
Depreciation Fund (126):		
NONE		5
Total (Acct. 126):	0	
Other Special Funds (128):		
NONE		6
Total (Acct. 128):	0	
Special Deposits (134):		
NONE		7
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE		8
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	29,042	9
Electric	280,549	10
Sewer (Regulated)		11
Other (specify):		
REFUSE RECEIVABLE	13,954	12
Total (Acct. 142):	323,545	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		13
Merchandising, jobbing and contract work		14
Other (specify):		
OTHER MISC A/R	16,417	15
Total (Acct. 143):	16,417	
Receivables from Municipality (145):		
STREET LIGHTING	19,149	16
Total (Acct. 145):	19,149	

DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

Particulars (a)	Balance End of Year (b)	
Prepayments (165):		
NONE		17
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		18
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
NONE		19
Total (Acct. 183):	0	
Clearing Accounts (184):		
NONE		20
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE		21
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
NONE		22
Total (Acct. 186):	0	
Payables to Municipality (233):		
CASH IMPLICITLY FINANCED	406,138	23
Total (Acct. 233):	406,138	
Other Deferred Credits (253):		
Regulatory Liability	213,439	24
COMMITMENT TO COMMUNITY	12,428	25
Total (Acct. 253):	225,867	

DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

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

Account 145 - At year end it was noted the electric utility did not update its billing rates to correspond with the PSC approved rate increase effective August 2008. This receivable represents the amount due to the utility for street lighting revenues not collected following the increase in rates.

Account 233 - Cash implicitly financed acts as a payable to municipality due to negative amounts in the utilities' commingled cash account.

Account 143 - Done

RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service (101.1)	3,614,445	4,582,825	0	0	8,197,270	1
Materials and Supplies	6,834	92,649	0	0	99,483	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (111.1)	1,190,153	2,585,878	0	0	3,776,031	4
Customer Advances for Construction					0	5
Regulatory Liability	149,365	71,188	0	0	220,553	6
NONE					0	7
Average Net Rate Base	2,281,761	2,018,408	0	0	4,300,169	
Net Operating Income	(246,656)	95,008	0	0	(151,648)	8
Net Operating Income as a percent of						
Average Net Rate Base	-10.81%	4.71%	N/A	N/A	-3.53%	

**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	154,183	73,485	0	0	227,668	1
Add credits during year:						
NONE					0	2
Deduct charges:						
Miscellaneous Amortization (425)	9,636	4,593	0	0	14,229	3
Other (specify):						
NONE					0	4
Balance End of Year	144,547	68,892	0	0	213,439	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

The PSCW approved new electric rates on August 13, 2008 designed to provide a 7.00% return.

7. Any additional matters.

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	380,437	385,240	1
Total Sales of Water	380,437	385,240	
Other Operating Revenues			
Forfeited Discounts (470)	512	624	2
Rents from Water Property (472)	16,506	15,871	3
Interdepartmental Rents (473)	0	0	4
Other Water Revenues (474)	9,455	4,152	5
Total Other Operating Revenues	26,473	20,647	
Total Operating Revenues	406,910	405,887	
Operation and Maintenance Expenses			
Source of Supply Expenses (600-605)	4,700	3,823	6
Pumping Expenses (620-625)	45,669	34,525	7
Water Treatment Expenses (630-635)	7,907	6,352	8
Transmission and Distribution Expenses (640-655)	328,334	36,603	9
Customer Accounts Expenses (901-906)	15,026	14,639	10
Sales Expenses (910)	0	0	11
Administrative and General Expenses (920-935)	81,140	71,684	12
Total Operation and Maintenance Expenses	482,776	167,626	
Other Operating Expenses			
Depreciation Expense (403)	89,757	89,298	13
Amortization Expense (404-407)	0	0	14
Taxes (408)	81,033	68,628	15
Total Other Operating Expenses	170,790	157,926	
Total Operating Expenses	653,566	325,552	
NET OPERATING INCOME	(246,656)	80,335	

WATER OPERATING REVENUES - SALES OF WATER

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

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential (460.1)				1
Commercial (460.2)				2
Industrial (460.3)				3
Public Authority (460.4)				4
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential (461.1)	1,333	69,854	183,062	5
Commercial (461.2)	158	28,935	49,563	6
Industrial (461.3)				7
Public Authority (461.4)	17	2,706	8,534	8
Total Metered Sales to General Customers (461)	1,508	101,495	241,159	
Private Fire Protection Service (462)	1		6,386	9
Public Fire Protection Service (463)	1		132,892	10
Other Water Sales (465)				11
Sales for Resale (466)		0	0	12
Interdepartmental Sales (467)				13
Total Sales of Water	1,510	101,495	380,437	

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)	1
NONE			0	1
Total		0	0	

OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		1
Other (specify):		
Wholesale fire protection billed		2
Amount billed (usually per rate schedule F-1 or Fd-1)	132,892	3
NONE		4
Total Public Fire Protection Service (463)	132,892	
Forfeited Discounts (470):		
NONE		5
Customer late payment charges	512	6
Other (specify):		
Total Forfeited Discounts (470)	512	
Rents from Water Property (472):		
RENTAL OF WATER PROPERTY	16,506	7
Total Rents from Water Property (472)	16,506	
Interdepartmental Rents (473):		
NONE		8
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
BULK WATER SALES AND MISCELLANEOUS REV	6,132	9
Return on net investment in meters charged to sewer department	3,323	10
Other (specify):		
Total Other Water Revenues (474)	9,455	

OTHER OPERATING REVENUES (WATER)

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

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

Account 474 - Done

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
SOURCE OF SUPPLY EXPENSES			
Operation Labor (600)		0	1
Purchased Water (601)		0	2
Operation Supplies and Expenses (602)	4,700	3,823	3
Maintenance of Water Source Plant (605)		0	4
Total Source of Supply Expenses	4,700	3,823	
PUMPING EXPENSES			
Operation Labor (620)	272	84	5
Fuel for Power Production (621)		0	6
Fuel or Power Purchased for Pumping (622)	21,377	19,482	7
Operation Supplies and Expenses (623)	4,000	2,102	8
Maintenance of Pumping Plant (625)	20,020	12,857	9
Total Pumping Expenses	45,669	34,525	
WATER TREATMENT EXPENSES			
Operation Labor (630)	626	775	10
Chemicals (631)	6,035	4,987	11
Operation Supplies and Expenses (632)		0	12
Maintenance of Water Treatment Plant (635)	1,246	590	13
Total Water Treatment Expenses	7,907	6,352	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Labor (640)	8,088	7,123	14
Operation Supplies and Expenses (641)	0	393	15
Maintenance of Distribution Reservoirs and Standpipes (650)	297,856	1,095	16
Maintenance of Mains (651)	7,609	7,539	17
Maintenance of Services (652)	7,588	7,337	18
Maintenance of Meters (653)	5,938	8,081	19
Maintenance of Hydrants (654)	1,255	5,035	20
Maintenance of Other Plant (655)		0	21
Total Transmission and Distribution Expenses	328,334	36,603	
CUSTOMER ACCOUNTS EXPENSES			
Meter Reading Labor (901)	2,794	2,836	22
Accounting and Collecting Labor (902)	11,164	10,784	23
Supplies and Expenses (903)	1,068	1,019	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	15,026	14,639	
SALES EXPENSES			
Sales Expenses (910)		0	27
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	17,957	14,058	28
Office Supplies and Expenses (921)	866	1,099	29
Administrative Expenses Transferred--Credit (922)		0	30
Outside Services Employed (923)	18,521	21,198	31
Property Insurance (924)	5,664	5,364	32
Injuries and Damages (925)		0	33
Employee Pensions and Benefits (926)	30,246	25,845	34
Regulatory Commission Expenses (928)		0	35
Miscellaneous General Expenses (930)	2,482	2,711	36
Transportation Expenses (933)	3,842	277	37
Maintenance of General Plant (935)	1,562	1,132	38
Total Administrative and General Expenses	81,140	71,684	
Total Operation and Maintenance Expenses	482,776	167,626	

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.

Account 625 - Increase in this account is mainly due to increases in labor along with expenses incurred totalling approximately \$3,750 for remodeling work done during 2008.

Account 650 - The water utility incurred approximatley \$296,000 in water tower painting costs during 2008.

TAXES (ACCT. 408 - WATER)

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

Description of Tax (a)	Method Used to Allocate Between Departments (b)	This Year (c)	Last Year (d)	
Property Tax Equivalent		75,889	63,384	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		1,433	1,322	2
Net property tax equivalent		74,456	62,062	
Social Security		6,208	6,176	3
PSC Remainder Assessment		369	390	4
Other (specify): NONE			0	5
Total tax expense		81,033	68,628	

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			Sauk				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.178500				3
County tax rate	mills		4.270280				4
Local tax rate	mills		6.180500				5
School tax rate	mills		8.304650				6
Voc. school tax rate	mills		1.274150				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		20.208080				10
Less: state credit	mills		1.426680				11
Net tax rate	mills		18.781400				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		6.180500				14
Combined School Tax Rate	mills		9.578800				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		15.759300				17
Total Tax Rate	mills		20.208080				18
Ratio of Local and School Tax to Total	dec.		0.779851				19
Total tax net of state credit	mills		18.781400				20
Net Local and School Tax Rate	mills		14.646702				21
Utility Plant, Jan. 1	\$	5,441,518	5,441,518				22
Materials & Supplies	\$	6,134	6,134				23
Subtotal	\$	5,447,652	5,447,652				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	5,447,652	5,447,652				26
Assessment Ratio	dec.		0.951109				27
Assessed Value	\$	5,181,311	5,181,311				28
Net Local & School Rate	mills		14.646702				29
Tax Equiv. Computed for Current Year	\$	75,889	75,889				30
Tax Equivalent per 1994 PSC Report	\$	62,313					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	75,889					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)	488				488	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
Total Intangible Plant	488	0	0	0	488	
SOURCE OF SUPPLY PLANT						
Land and Land Rights (310)	30,100				30,100	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)	211,100				211,100	8
Supply Mains (316)	0				0	9
Other Water Source Plant (317)	0				0	10
Total Source of Supply Plant	241,200	0	0	0	241,200	
PUMPING PLANT						
Land and Land Rights (320)	5,945				5,945	11
Structures and Improvements (321)	226,691				226,691	12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	497,185				497,185	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	3,098				3,098	16
Total Pumping Plant	732,919	0	0	0	732,919	
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)	11,891				11,891	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
Total Water Treatment Plant	11,891	0	0	0	11,891	
TRANSMISSION AND DISTRIBUTION PLANT						
Land and Land Rights (340)	123				123	22
Structures and Improvements (341)	32,262				32,262	23
Distribution Reservoirs and Standpipes (342)	392,712				392,712	24
Transmission and Distribution Mains (343)	1,027,928	9,231			1,037,159	25
Services (345)	258,509				258,509	26
Meters (346)	177,890	7,207	3,400		181,697	27
Hydrants (348)	238,693	10,188	279		248,602	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)	1,649				1,649	29
Total Transmission and Distribution Plant	2,129,766	26,626	3,679	0	2,152,713	
GENERAL PLANT						
Land and Land Rights (389)	38,626				38,626	30
Structures and Improvements (390)	368,092				368,092	31
Office Furniture and Equipment (391)	445				445	32
Computer Equipment (391.1)	32,943				32,943	33
Transportation Equipment (392)	32,608				32,608	34
Stores Equipment (393)	0				0	35
Tools, Shop and Garage Equipment (394)	8,380				8,380	36
Laboratory Equipment (395)	513				513	37
Power Operated Equipment (396)	0				0	38
Communication Equipment (397)	4,918				4,918	39
SCADA Equipment (397.1)	0				0	40
Miscellaneous Equipment (398)	183				183	41
Total General Plant	486,708	0	0	0	486,708	
Total utility plant in service directly assignable	3,602,972	26,626	3,679	0	3,625,919	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	3,602,972	26,626	3,679	0	3,625,919	

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT						
Organization (301)	0				0	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
Total Intangible Plant	0	0	0	0	0	
SOURCE OF SUPPLY PLANT						
Land and Land Rights (310)	0				0	4
Structures and Improvements (311)	0				0	5
Collecting and Impounding Reservoirs (312)	0				0	6
Lake, River and Other Intakes (313)	0				0	7
Wells and Springs (314)	0				0	8
Supply Mains (316)	0				0	9
Other Water Source Plant (317)	0				0	10
Total Source of Supply Plant	0	0	0	0	0	
PUMPING PLANT						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	0				0	12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	0				0	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	0				0	16
Total Pumping Plant	0	0	0	0	0	
WATER TREATMENT PLANT						
Land and Land Rights (330)	0				0	17
Structures and Improvements (331)	0				0	18
Sand or Other Media Filtration Equipment (332)	0				0	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
Total Water Treatment Plant	0	0	0	0	0	
TRANSMISSION AND DISTRIBUTION PLANT						
Land and Land Rights (340)	0				0	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	0				0	24
Transmission and Distribution Mains (343)	702,688	204,999			907,687	25
Services (345)	171,401	18,708			190,109	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)	123,716	24,234	171		147,779	28
Other Transmission and Distribution Plant (349)	0				0	29
Total Transmission and Distribution Plant	997,805	247,941	171	0	1,245,575	
GENERAL PLANT						
Land and Land Rights (389)	0				0	30
Structures and Improvements (390)	0				0	31
Office Furniture and Equipment (391)	0				0	32
Computer Equipment (391.1)	0				0	33
Transportation Equipment (392)	0				0	34
Stores Equipment (393)	0				0	35
Tools, Shop and Garage Equipment (394)	0				0	36
Laboratory Equipment (395)	0				0	37
Power Operated Equipment (396)	0				0	38
Communication Equipment (397)	0				0	39
SCADA Equipment (397.1)	0				0	40
Miscellaneous Equipment (398)	0				0	41
Total General Plant	0	0	0	0	0	
Total utility plant in service directly assignable	997,805	247,941	171	0	1,245,575	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	997,805	247,941	171	0	1,245,575	

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.

Sources of Water Supply					
Month (a)	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)	Total Gallons All Methods (000's) (e)	
January	0		8,480	8,480	1
February	0		8,131	8,131	2
March	0		9,338	9,338	3
April	0		8,765	8,765	4
May	0		9,678	9,678	5
June	0		10,345	10,345	6
July	0		13,366	13,366	7
August	0		13,799	13,799	8
September	0		10,720	10,720	9
October	0		8,286	8,286	10
November	0		8,012	8,012	11
December	0		7,830	7,830	12
Total annual pumpage	0	0	116,750	116,750	

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):	116,750	1
Less: Gallons (000's) used in the treatment process:		2
Subtotal: Gallons (000's) entering distribution system:	116,750	3
Less: Gallons (000's) sold:	101,495	4
Gallons (000's) entering distribution system but not sold:	15,255	5
Estimated Water Usage:		6
Gallons (000's) used to flush mains:	1,200	7
Gallons (000's) used for fire protection:	200	8
Gallons (000's) used to prevent freezing of distribution system:		9
Gallons (000's) used for other system uses:		10
Subtotal Estimated Usage:	1,400	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:	11,523	16
Gallons (000's) not accounted for:	2,332	17
Subtotal of Estimated Losses:	13,855	18
Percentage of water entering distribution system sold:	87%	19
Percentage of unaccounted for water:	2%	20
If more than 25%, indicate causes:		21
		22
		23
		24
If more than 25%, state what action has been taken to reduce water loss:		25
		26
		27

OTHER STATISTICS

Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)	759	28
Date of maximum: 09/15/2008		29
Cause of maximum: Flush Hydrants		30
		31
		32
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)	191	33
Date of minimum: 12/20/2008		34
Total KWH used by the utility (include pumping, treatment facilities and other utility operations):	188,830	35
If water is purchased:		36
Vendor Name:		37
Point of Delivery:		38
What percentage of purchased water is surface water? 0%		39
Number of main breaks repaired this year:	0	40
Number of service breaks repaired this year:	1	41
Population served (estimate the number of individuals served):		42
Inside municipality?	3,300	43
Outside municipality?	0	44

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)	
1100 BATES	BG 954	560	10	166	Yes	1
241 ASH	CN 884	280	10	186	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	#1 BOOSTER	#2 BOOSTER	BG 954	1
Location	124 ASH	124 ASH	1314 BATES	2
Purpose	B	B	P	3
Destination	D	D	D	4
Pump Manufacturer	CORNELL	CORNELL	LAYNE	5
Year Installed	1993	1993	1987	6
Type	CENTRIFUGAL	CENTRIFUGAL	VERTICAL TURBINE	7
Actual Capacity (gpm)	1,200	1,200	1,200	8
Pump Motor or Standby Engine Mfr	MARATHON ELECTRIC	MARATHON ELECTRIC	HIGH TRUSH	9 10
Year Installed	1993	1993	1987	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	100	100	150	13
Footnotes				14

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	CN884	GENERATOR		15
Location	124 ASH	124 ASH		16
Purpose	P	S		17
Destination	D	D		18
Pump Manufacturer	LAYNE	???		19
Year Installed	1993	1993		20
Type	VERTICAL TURBINE	VERTICAL TURBINE		21
Actual Capacity (gpm)	1,200	1,000		22
Pump Motor or Standby Engine Mfr	USEM	CUMMINGS		23 24
Year Installed	1993	1993		25
Type	ELECTRIC	NATURAL GAS		26
Horsepower	100	319		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	#2	#5		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	R		3
Year constructed	1976	1993		4
Primary material (earthen, steel, concrete, other)	STEEL	CONCRETE		5
Elevation difference in feet (See Headnote 3.)	135	12		6
Total capacity in gallons (actual)	300,000	300,000		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.)	300.0000	300.0000		13
Is a corrosion control chemical used (yes, no)?	N	N		14
Is water fluoridated (yes, no)?	Y	Y		15
Footnotes				16

WATER MAINS

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

Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	Number of Feet				End of Year (h)	
			First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)		
M	D	4.000	1,036				1,036	1
M	D	6.000	65,237	199			65,436	2
M	D	8.000	18,057	2,230			20,287	3
M	D	10.000	36,625	1,270			37,895	4
Total Within Municipality			120,955	3,699	0	0	124,654	
Total Utility			120,955	3,699	0	0	124,654	

WATER MAINS

Water Mains (Page W-19)

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

Water mains added during the year were financed both by the utility and through the Village or TIF District.

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	873				873		1
L	0.750	142				142		2
M	1.000	194	1			195		3
M	1.250	15				15		4
M	1.500	21				21		5
M	2.000	28	1			29		6
Total Utility		1,273	2	0	0	1,275	0	

WATER SERVICES

Water Services (Page W-20)

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

All services added during the year were financed through TIF related projects.

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

All utility-owned services were in use at year end.

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)	
0.750	1,445	96	84	27	1,484	191	1
1.000	20				20	0	2
1.250	2				2	0	3
1.500	29				29	0	4
2.000	19	1	1		19	0	5
3.000	3				3	0	6
4.000	2				2	0	7
Total:	1,520	97	85	27	1,559	191	

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)	
0.750	1,235	88	0	5	0	156	1,484	1
1.000	0	15	0	2	0	3	20	2
1.250	0	1	0	0	0	1	2	3
1.500	3	22	0	1	0	3	29	4
2.000	0	11	0	6	0	2	19	5
3.000	0	3	0	0	0	0	3	6
4.000	0	0	0	2	0	0	2	7
Total:	1,238	140	0	16	0	165	1,559	

METERS

Meters (Page W-21)

Explain all reported adjustments.

Adjust meters to the amount on hand or that can be accounted for.

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

Yes

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	211	12	3		220	2
Total Fire Hydrants	211	12	3	0	220	
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:	210
Number of distribution system valves end of year:	556
Number of distribution valves operated during year:	327

ELECTRIC OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Electricity			
Sales of Electricity (440-448)	3,287,328	2,774,381	1
Total Sales of Electricity	3,287,328	2,774,381	
Other Operating Revenues			
Forfeited Discounts (450)	6,242	4,952	2
Miscellaneous Service Revenues (451)	1,374	0	3
Sales of Water and Water Power (453)	0	0	4
Rent from Electric Property (454)	2,530	780	5
Interdepartmental Rents (455)	0	0	6
Other Electric Revenues (456)	0	3,861	7
Amortization of Construction Grants (457)	0	0	8
Total Other Operating Revenues	10,146	9,593	
Total Operating Revenues	3,297,474	2,783,974	
Operation and Maintenance Expenses			
Power Production Expenses (500-546)	2,494,772	2,101,384	9
Transmission Expenses (550-553)	0	0	10
Distribution Expenses (560-576)	158,102	107,002	11
Customer Accounts Expenses (901-904)	41,083	38,427	12
Customer Service and Information Expenses (906)			13
Sales Expenses (910)	0	0	14
Administrative and General Expenses (920-935)	203,097	179,757	15
Total Operation and Maintenance Expenses	2,897,054	2,426,570	
Other Expenses			
Depreciation Expense (403)	229,327	174,871	16
Amortization Expense (404-407)		0	17
Taxes (408)	76,085	70,784	18
Total Other Expenses	305,412	245,655	
Total Operating Expenses	3,202,466	2,672,225	
NET OPERATING INCOME	95,008	111,749	

OTHER OPERATING REVENUES (ELECTRIC)

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

Particulars (a)	Amount (b)	
Forfeited Discounts (450):		
Customer late payment charges	6,242	1
Other (specify):		
NONE		2
Total Forfeited Discounts (450)	6,242	
Miscellaneous Service Revenues (451):		
OTHER ELECTRIC REVENUE	1,374	3
Total Miscellaneous Service Revenues (451)	1,374	
Sales of Water and Water Power (453):		
NONE		4
Total Sales of Water and Water Power (453)	0	
Rent from Electric Property (454):		
RENT FROM ELECTRIC PROPERTY	2,530	5
Total Rent from Electric Property (454)	2,530	
Interdepartmental Rents (455):		
NONE		6
Total Interdepartmental Rents (455)	0	
Other Electric Revenues (456):		
NONE		7
Total Other Electric Revenues (456)	0	
Amortization of Construction Grants (457):		
NONE		8
Total Amortization of Construction Grants (457)	0	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
POWER PRODUCTION EXPENSES			
STEAM POWER GENERATION EXPENSES			
Operation Supervision and Labor (500)	0		1
Fuel (501)	0		2
Operation Supplies and Expenses (502)	0		3
Steam from Other Sources (503)	0		4
Steam Transferred -- Credit (504)	0		5
Maintenance of Steam Production Plant (506)	0		6
Total Steam Power Generation Expenses	0	0	
HYDRAULIC POWER GENERATION EXPENSES			
Operation Supervision and Labor (530)	0		7
Water for Power (531)	0		8
Operation Supplies and Expenses (532)	0		9
Maintenance of Hydraulic Production Plant (535)	0		10
Total Hydraulic Power Generation Expenses	0	0	
OTHER POWER GENERATION EXPENSES			
Operation Supervision and Labor (538)	0		11
Fuel (539)	0		12
Operation Supplies and Expenses (540)	0		13
Maintenance of Other Power Production Plant (543)	0		14
Total Other Power Generation Expenses	0	0	
OTHER POWER SUPPLY EXPENSES			
Purchased Power (545)	2,494,772	2,101,384	15
Other Expenses (546)	0		16
Total Other Power Supply Expenses	2,494,772	2,101,384	
Total Power Production Expenses	2,494,772	2,101,384	
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)	16,175	22,191	20
Line and Station Labor (561)	7,584	0	21
Line and Station Supplies and Expenses (562)	16,836	11,338	22
Street Lighting and Signal System Expenses (565)	0	179	23
Meter Expenses (566)	188	27	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)	470	170	25
Miscellaneous Distribution Expenses (569)	6,355	8,374	26
Maintenance of Structures and Equipment (571)		0	27
Maintenance of Lines (572)	78,041	40,314	28
Maintenance of Line Transformers (573)	2,674	1,396	29
Maintenance of Street Lighting and Signal Systems (574)	22,518	10,435	30
Maintenance of Meters (575)	5,521	9,308	31
Maintenance of Miscellaneous Distribution Plant (576)	1,740	3,270	32
Total Distribution Expenses	158,102	107,002	
CUSTOMER ACCOUNTS EXPENSES			
Meter Reading Labor (901)	9,847	8,213	33
Accounting and Collecting Labor (902)	23,935	23,496	34
Supplies and Expenses (903)	7,301	6,718	35
Uncollectible Accounts (904)	0	0	36
Customer Service and Information Expenses (906)			37
Total Customer Accounts Expenses	41,083	38,427	
SALES EXPENSES			
Sales Expenses (910)		0	38
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	17,957	14,058	39
Office Supplies and Expenses (921)	2,970	4,406	40
Administrative Expenses Transferred -- Credit (922)		0	41
Outside Services Employed (923)	44,751	33,046	42
Property Insurance (924)	13,236	13,608	43
Injuries and Damages (925)			44
Employee Pensions and Benefits (926)	83,637	82,324	45
Regulatory Commission Expenses (928)		6,910	46
Miscellaneous General Expenses (930)	19,102	12,270	47
Transportation Expenses (933)	16,768	10,600	48
Maintenance of General Plant (935)	4,676	2,535	49
Total Administrative and General Expenses	203,097	179,757	
Total Operation and Maintenance Expenses	2,897,054	2,426,570	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Electric Operation & Maintenance Expenses (Page E-03)

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

Account 923 - The increase in this account resulted from increases in both accounting and audit fees as well as legal fees. These types of costs generally account for nearly 70% of the balance in this account in any given year.

Account 574 - Increase is simply due to an increase in maintenance efforts during 2008. There was no individually significant project that attributed to the increase in this account.

Account 933 - Increase is mainly due to significant maintenance performed on one of the utility's bucket trucks during 2008. Approximately \$7,000.

Account 572 - Increase is simply due to an increase in maintenance efforts during 2008. No individually significant maintenance projects attributed to the increase, however, there were a significant number of smaller projects recorded to this account as well as a year end adjustment to the inventory balance which was spread over numerous expense accounts including account 572.

Account 562 - With the addition of a new substation in 2008, the expectation is that maintenance expenses would also increase. No individually significant maintenance projects attributed to the increase, however, there were a significant number of smaller projects recorded to this account as well as a year end adjustment to the inventory balance which was spread over numerous expense accounts including account 562.

Account 561 - With the addition of a new substation in 2008, the expectation is that labor costs associated with maintenance efforts would also increase.

Account 560 - Decrease is simply due to a difference in distribution of labor costs in 2008 compared to 2007. In total, labor costs for 2008 are reasonable when compared to 2007.

Account 930 - Nothing significant was noted in this account during 2008. The largest individual item recorded in this account during 2008 was for \$2,700 to MEUW. Simply more miscellaneous expenses incurred during 2008.

Account 928 - Decrease is due to costs incurred during 2007 related to an electric rate case.

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		57,607	55,866	1
Social Security		15,911	13,704	2
Wisconsin Gross Receipts Tax		732	745	3
PSC Remainder Assessment		2,532	2,464	4
Other (specify): SALES TAX COLLECTION CREDIT		(697)	(1,995)	5
Total tax expense		76,085	70,784	

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			Sauk				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.178500				3
County tax rate	mills		4.270280				4
Local tax rate	mills		6.180500				5
School tax rate	mills		8.304650				6
Voc. school tax rate	mills		1.274150				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		20.208080				10
Less: state credit	mills		1.426680				11
Net tax rate	mills		18.781400				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		6.180500				14
Combined School Tax Rate	mills		9.578800				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		15.759300				17
Total Tax Rate	mills		20.208080				18
Ratio of Local and School Tax to Total	dec.		0.779851				19
Total tax net of state credit	mills		18.781400				20
Net Local and School Tax Rate	mills		14.646702				21
Utility Plant, Jan. 1	\$	4,718,726	4,718,726				22
Materials & Supplies	\$	101,629	101,629				23
Subtotal	\$	4,820,355	4,820,355				24
Less: Plant Outside Limits	\$	685,081	685,081				25
Taxable Assets	\$	4,135,274	4,135,274				26
Assessment Ratio	dec.		0.951109				27
Assessed Value	\$	3,933,096	3,933,096				28
Net Local & School Rate	mills		14.646702				29
Tax Equiv. Computed for Current Year	\$	57,607	57,607				30
Tax Equivalent per 1994 PSC Report	\$	39,635					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32 33
Tax equiv. for current year (see note 5)	\$	57,607					34
Footnotes							35

ELECTRIC UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

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

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

ELECTRIC UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION PLANT						
Poles and Fixtures (355)	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)	92,022				92,022	34
Structures and Improvements (361)	47,791				47,791	35
Station Equipment (362)	150,697				150,697	36
Storage Battery Equipment (363)	0				0	37
Poles, Towers and Fixtures (364)	539,590	78,496	3,717		614,369	38
Overhead Conductors and Devices (365)	630,871	37,142	2,217		665,796	39
Underground Conduit (366)	58,129				58,129	40
Underground Conductors and Devices (367)	588,689	15,029	766		602,952	41
Line Transformers (368)	808,960	30,895	5,173		834,682	42
Services (369)	264,249	25,451	1,276		288,424	43
Meters (370)	194,431	4,283	883		197,831	44
Installations on Customers' Premises (371)	549				549	45
Leased Property on Customers' Premises (372)	0				0	46
Street Lighting and Signal Systems (373)	158,999	7,169	359		165,809	47
Total Distribution Plant	3,534,977	198,465	14,391	0	3,719,051	
GENERAL PLANT						
Land and Land Rights (389)	38,542				38,542	48
Structures and Improvements (390)	390,348				390,348	49
Office Furniture and Equipment (391)	13,481				13,481	50
Computer Equipment (391.1)	53,959				53,959	51
Transportation Equipment (392)	180,227	326,663			506,890	52
Stores Equipment (393)	0				0	53
Tools, Shop and Garage Equipment (394)	25,869				25,869	54
Laboratory Equipment (395)	2,596				2,596	55
Power Operated Equipment (396)	63,600				63,600	56
Communication Equipment (397)	20,135	615			20,750	57
SCADA Equipment (397.1)					0	58
Miscellaneous Equipment (398)	3,415				3,415	59

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
GENERAL PLANT						
Other Tangible Property (399)	0				0	60
Total General Plant	792,172	327,278	0	0	1,119,450	
Total utility plant in service directly assignable	4,327,149	525,743	14,391	0	4,838,501	
Common Utility Plant Allocated to Electric Department (300)	0				0	61
Total utility plant in service	4,327,149	525,743	14,391	0	4,838,501	

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 Additions for any Accounts exceed \$50,000, please explain.

Account 364 - Significant additions to this account occurred during 2008 due to work done related to the completion of the substation project. This represents work to establish the appropriate distribution system from the new substation.

Account 392 - Significant additions to this account include approximately \$325,000 for a new International 4300 vehicle, a new digger derrick truck and a new versalift aerial device and fiberglass line body for the International 4300.

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)	51,933				51,933	38
Overhead Conductors and Devices (365)	66,766				66,766	39
Underground Conduit (366)	7,177				7,177	40
Underground Conductors and Devices (367)	138,953				138,953	41
Line Transformers (368)	0				0	42
Services (369)	63,148				63,148	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)	63,600				63,600	47
Total Distribution Plant	391,577	0	0	0	391,577	
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	391,577	0	0	0	391,577	
Common Utility Plant Allocated to Electric Department (300)	0				0	61
Total utility plant in service	391,577	0	0	0	391,577	

TRANSMISSION AND DISTRIBUTION LINES

Classification (a)	Miles of Line Owned					Total End of Year (f)
	First of Year (b)	Additions During Year (c)	Retirements During Year (d)	Adjustments During Year (e)		
Primary Distribution System Voltage(s) -- Urban						
Pole Lines						
2.4/4.16 kV (4kV)	0				0	1
7.2/12.5 kV (12kV)	51				51	2
14.4/24.9 kV (25kV)	0				0	3
Other:						
NONE	0				0	4
Underground Lines						
2.4/4.16 kV (4kV)	0				0	5
7.2/12.5 kV (12kV)	5				5	6
14.4/24.9 kV (25kV)	0				0	7
Other:						
NONE	0				0	8
Primary Distribution System Voltage(s) -- Rural						
Pole Lines						
2.4/4.16 kV (4kV)	0				0	9
7.2/12.5 kV (12kV)	1	0			1	10
14.4/24.9 kV (25kV)	0				0	11
Other:						
NONE	0				0	12
Underground Lines						
2.4/4.16 kV (4kV)	0				0	13
7.2/12.5 kV (12kV)	0				0	14
14.4/24.9 kV (25kV)	0				0	15
Other:						
NONE	0				0	16
Transmission System						
Pole Lines						
34.5 kV	0				0	17
69 kV	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	11	7
Nonfarm	52	8
Total	63	9
Customers served at other than rural rates:		10
Farm		11
Nonfarm		12
Total	0	13
Total customers on rural lines at end of year	63	14

MONTHLY PEAK DEMAND AND ENERGY USAGE

ELECTRIC ENERGY ACCOUNT

Particulars (a)	kWh (000's) (b)	
Source of Energy		
Generation (excluding Station Use):		
Fossil Steam		1
Nuclear Steam		2
Hydraulic		3
Internal Combustion Turbine		4
Internal Combustion Reciprocating		5
Non-Conventional (wind, photovoltaic, etc.)		6
Total Generation	0	7
Purchases	35,690	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	35,690	15
Disposition of Energy		
Sales to Ultimate Consumers (including interdepartmental sales)	33,261	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	33,261	24
Energy Losses:		
Transmission Losses (if applicable)		26
Distribution Losses	2,434	27
Total Energy Losses	2,434	28
Loss Percentage (% Total Energy Losses of Total Source of Energy)	6.8198%	29
Total Disposition of Energy	35,695	30

SALES OF ELECTRICITY BY RATE SCHEDULE

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

Type of Sales/Rate Class Title (a)	Rate Schedule (b)	Avg. No. of Customers (c)	kWh (000 Omitted) (d)	(e)	(f)
Residential Sales					
RESIDENTIAL	RG-1	1,528	12,615		1
Total Sales for Residential Sales		1,528	12,615		
Commercial & Industrial					
GENERAL SERVICE	CP-1	270	6,794		2
LARGE POWER	CP-1	22	6,337		3
LARGE POWER TOD	CP-2	6	7,210		4
Total Sales for Commercial & Industrial		298	20,341		
Public Street & Highway Lighting					
PUBLIC STREET AND HIGHWAY LIGHTING	MS-1	3	300		5
ATHLETIC FIELD LIGHTING	MS-2	1	5		6
Total Sales for Public Street & Highway Lighting		4	305		
Sales for Resale					
NONE					7
Total Sales for Sales for Resale		0	0		
TOTAL SALES FOR ELECTRICITY		1,830	33,261		

SALES OF ELECTRICITY BY RATE SCHEDULE (cont.)

Demand kW (e)	Customer or Distribution kW (f)	Tariff Revenues (g)	PCAC Revenues (h)	Total Revenues (g)+(h)	
		1,075,625	271,296	1,346,921	1
0	0	1,075,625	271,296	1,346,921	
		564,344	126,332	690,676	2
18,468	25,662	441,751	121,283	563,034	3
18,912	22,545	476,554	138,405	614,959	4
37,380	48,207	1,482,649	386,020	1,868,669	
		66,270	4,940	71,210	5
		369	159	528	6
0	0	66,639	5,099	71,738	
				0	7
0	0	0	0	0	
37,380	48,207	2,624,913	662,415	3,287,328	

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	Alliant Utilities				1
Point of Delivery	SAUK CITY				2
Type of Power Purchased (firm, dump, etc.)	Firm				3
Voltage at Which Delivered	12.4				4
Point of Metering	Alliant Sub-Station				5
Total of 12 Monthly Maximum Demands -- kW	73,242				6
Average load factor	66.7519%				7
Total Cost of Purchased Power	2,494,772				8
Average cost per kWh	0.0699				9
On-Peak Hours (if applicable)	8:00 - 22:00				10
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	11
January	1,696	1,903			12
February	1,548	1,551			13
March	1,417	1,403			14
April	1,417	1,403			15
May	1,285	1,264			16
June	1,450	1,340			17
July	1,748	1,799			18
August	1,619	1,495			19
September	1,440	1,439			20
October	1,421	1,413			21
November	1,159	1,204			22
December	1,573	1,703			23
Total kWh (000)	17,773	17,917			24
Footnotes:					25

Particulars (a)	(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:					52

PRODUCTION STATISTICS TOTALS

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

PRODUCTION STATISTICS

Particulars (a)	Plant (b)	Plant (c)	Plant (d)	Plant (e)	
Name of Plant	NONE				1
Unit Identification	NONE				2
Type of Generation					3
kWh Net Generation (000)	0				4
Is Generation Metered or Estimated?					5
Is Exciter & Station Use Metered or Estimated?					6
60-Minute Maximum Demand--kW (est. if not meas.)					7
Date and Hour of Such Maximum Demand					8
Load Factor					9
Maximum Net Generation in Any One Day					10
Date of Such Maximum					11
Number of Hours Generators Operated					12
Maximum Continuous or Dependable Capacity--kW					13
Is Plant Owned or Leased?					14
Total Production Expenses					15
Cost per kWh of Net Generation (\$)					16
Monthly Net Generation --- kWh (000):					17
January					18
February					19
March					20
April					21
May					22
June					23
July					24
August					25
September					26
October					27
November					28
December					29
Total kWh (000)	0				30
Gas Consumed--Therms					31
Average Cost per Therm Burned (\$)					32
Fuel Oil Consumed Barrels (42 gal.)					33
Average Cost per Barrel of Oil Burned (\$)					34
Specific Gravity					35
Average BTU per Gallon					36
Lubricating Oil Consumed--Gallons					37
Average Cost per Gallon (\$)					38
kWh Net Generation per Gallon of Fuel Oil					39
kWh Net Generation per Gallon of Lubr. Oil					40
Does plant produce steam for heating or other purposes in addition to elec. generation?					41
Coal consumed--tons (2,000 lbs.)					42
Average Cost per Ton (\$)					43
Kind of Coal Used					44
Average BTU per Pound					45
Water Evaporated--Thousands of Pounds					46
Is Water Evaporated, Metered or Estimated?					47
Lbs. of Steam per Lb. of Coal or Equivalent Fuel					48
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.					49
Based on Total Coal Used at Plant					50
Based on Coal Used Solely in Electric Generation					51
Average BTU per kWh Net Generation					52
Total Cost of Fuel (Oil and/or Coal) per kWh Net Generation (\$)					53
Footnotes					54

STEAM PRODUCTION PLANTS

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

Boilers

Name of Plant (a)	Unit No. (b)	Year Installed (c)	Rated Steam Pressure (lbs.) (d)	Rated Steam Temp. F. (e)	Type (f)	Fuel Type and Firing Method (g)	Rated Maxi- mum Steam Pressure (1000 lbs./hr.) (h)
NONE							
Total							<u><u>0</u></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><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></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)	
NONE							1
Total						0	

INTERNAL COMBUSTION GENERATION PLANTS (cont.)

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

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

1

HYDRAULIC GENERATING PLANTS

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

HYDRAULIC GENERATING PLANTS (cont.)

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

1

SUBSTATION EQUIPMENT

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

Particulars (a)	Utility Designation			
	(b)	(c)		(d)
Name of Substation	Phillip St	Oak St Sub	1	
Voltage--High Side	69,000	69,000	2	
Voltage--Low Side	7,200	7,200	3	
Num. Main Transformers in Operation	1	1	4	
Total Capacity of Transformers in kVA	22,000	11,000	5	
Number of Spare Transformers on Hand	0	0	6	
15-Minute Maximum Demand in kW		0	7	
Dt and Hr of Such Maximum Demand			8	
Kwh Output		0	9	
Footnotes			10	

SUBSTATION EQUIPMENT (continued)

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

SUBSTATION EQUIPMENT (continued)

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

ELECTRIC DISTRIBUTION METERS & LINE TRANSFORMERS

Particulars (a)	Number of Watt-Hour Meters (b)	Line Transformers		13
		Number (c)	Total Cap. (kVA) (d)	
Number first of year	1,883	388	29,918	1
Acquired during year	50	4	800	2
Total	1,933	392	30,718	3
Retired during year	72	9	1,174	4
Sales, transfers or adjustments increase (decrease)				5
Number end of year	1,861	383	29,544	6
Number end of year accounted for as follows:				7
In customers' use	1,821	352	27,725	8
In utility's use				9
Locked meters on customers' premises				10
In stock	40	31	1,819	12
Total end of year	1,861	383	29,544	13

STREET LIGHTING EQUIPMENT

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

Particulars (a)	Watts (b)	Number Each Type (c)	kWh Used Annually (d)	
Street Lighting Non-Ornamental				
Sodium Vapor	150	199	136,231	1
Sodium Vapor	250	112	151,294	2
Total		311	287,525	
Ornamental				
Sodium Vapor	150	29	12,493	3
Total		29	12,493	
Other				
NONE		0		4
Total		0	0	