



3014 (02-05-09)

ANNUAL REPORT

OF

Name: FENNIMORE WATER AND LIGHT PLANT

Principal Office: 860 LINCOLN AVENUE
P.O. BOX 17
FENNIMORE, WI 53809-0017

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

COMPILATION REPORT OF CERTIFIED PUBLIC ACCOUNTANTS

City Council
City of Fennimore
Fennimore, Wisconsin

We have compiled the accompanying prescribed Municipal Utility Annual Report of the City of Fennimore Electric and Water Utility as of December 31, 2008, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

A compilation is limited to presenting in the form of financial statements, information that is the representation of management. We have not audited or reviewed the accompanying Municipal Utility annual Report and, accordingly, do not express an opinion or any other form of assurance on this report.

The aforementioned report was prepared for the purpose of complying with statutory requirements, rules, regulations and guidelines of the Wisconsin Public Service Commission and is not intended to be a complete presentation in conformity with accounting principles generally accepted in the United States of America.

This report is intended solely for the information and use of the management of the City of Fennimore and the Wisconsin Public Service Commission, and should not be used for any other purpose.

JOHNSON BLOCK AND COMPANY, INC.

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: FENNIMORE WATER AND LIGHT PLANT

Utility Address: 860 LINCOLN AVENUE
P.O. BOX 17
FENNIMORE, WI 53809-0017

When was utility organized? 1/1/1904

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MS MARGARET SPRAGUE

Title: CITY CLERK-TREASURER

Office Address:

860 LINCOLN AVENUE
P.O. BOX 17
FENNIMORE, WI 53809-0017

Telephone: (608) 822 - 6119

Fax Number: (608) 822 - 6007 EXT

Email Address: cityclerk@fennimore.com

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

Name: BRENT NELSON

Title: STAFF ACCOUNTANT

Office Address: JOHNSON BLOCK AND COMPANY, INC.

2500 BUSINESS PARK ROAD
P.O. BOX 311
MINERAL POINT, WI 53565

Telephone: (608) 987 - 2206

Fax Number: (608) 987 - 3391

Email Address: bnelson@johnsonblock.com

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

Name: MS SARA BRODT

Title: CHAIRPERSON

Office Address:

860 LINCOLN AVE
P.O. BOX 17
FENNIMORE, WI 53809

Telephone: (608) 822 - 6501

Fax Number: (608) 822 - 6007

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: JAY BENNETT

Title: MANAGER

Office Address: JOHNSON BLOCK AND COMPANY, INC.

2500 BUSINESS PARK ROAD
P.O. BOX 311
MINERAL POINT, WI 53565

Telephone: (608) 987 - 2206

Fax Number: (608) 987 - 3391

Email Address: jbennett@johnsonblock.com

IDENTIFICATION AND OWNERSHIP

Date of most recent audit report: 9/3/2008

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

Names and titles of utility management including manager or superintendent:

Name: MR. JOHN MURPHY

Title: DIRECTOR OF PUBLIC WORKS

Office Address:

860 LINCOLN AVENUE

P.O. BOX 17

FENNIMORE, WI 53809-0017

Telephone: (608) 822 - 6501

Fax Number: (608) 822 - 6007

Email Address:

Name of utility commission/committee: Electric, Water and Sewer Committee

Names of members of utility commission/committee:

GERALD BOLLANT

SARA BRODT, CHAIRPERSON

KARLA RANDS

DAVID STREIF

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)	2,785,599	2,340,038	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	2,039,454	1,601,188	2
Depreciation Expense (403)	347,919	339,876	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	183,209	161,944	5
Total Operating Expenses	2,570,582	2,103,008	
Net Operating Income	215,017	237,030	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	215,017	237,030	
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)	24,321	48,609	10
Miscellaneous Nonoperating Income (421)	0	9,314	11
Total Other Income	24,321	57,923	
Total Income	239,338	294,953	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(8,279)	(8,280)	12
Other Income Deductions (426)	12,700	12,605	13
Total Miscellaneous Income Deductions	4,421	4,325	
Income Before Interest Charges	234,917	290,628	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	118,854	126,197	14
Amortization of Debt Discount and Expense (428)	3,937	1,555	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
Total Interest Charges	122,791	127,752	
Net Income	112,126	162,876	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	3,029,716	2,866,840	20
Balance Transferred from Income (433)	112,126	162,876	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	3,141,842	3,029,716	

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	2,785,599	0	2,785,599	1
Total (Acct. 400):	2,785,599	0	2,785,599	
Operation and Maintenance Expense (401-402):				
Derived	2,039,454	0	2,039,454	2
Total (Acct. 401-402):	2,039,454	0	2,039,454	
Depreciation Expense (403):				
Derived	347,919	0	347,919	3
Total (Acct. 403):	347,919	0	347,919	
Amortization Expense (404-407):				
Derived	0	0	0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	183,209	0	183,209	5
Total (Acct. 408):	183,209	0	183,209	
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:	215,017	0	215,017	
OTHER INCOME				
Income from Merchandising, Jobbing and Contract Work (415-416):				
Derived	0	0	0	8
Total (Acct. 415-416):	0	0	0	
Income from Nonutility Operations (417):				
NONE			0	9
Total (Acct. 417):	0	0	0	
Nonoperating Rental Income (418):				
NONE			0	10
Total (Acct. 418):	0	0	0	
Interest and Dividend Income (419):				
INTEREST INCOME	24,321		24,321	11
Total (Acct. 419):	24,321	0	24,321	
Miscellaneous Nonoperating Income (421):				
Contributed Plant - Water			0	12
Contributed Plant - Electric			0	13

DETAILS OF INCOME STATEMENT ACCOUNTS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
OTHER INCOME				
Miscellaneous Nonoperating Income (421):				
NONE			0	14
Total (Acct. 421):	0	0	0	
TOTAL OTHER INCOME:	24,321	0	24,321	
MISCELLANEOUS INCOME DEDUCTIONS				
Miscellaneous Amortization (425):				
Regulatory Liability (253) Amortization	(8,279)	0	(8,279)	15
NONE			0	16
Total (Acct. 425):	(8,279)	0	(8,279)	
Other Income Deductions (426):				
Depreciation Expense on Contributed Plant - Water	0	9,913	9,913	17
Depreciation Expense on Contributed Plant - Electric	0	2,787	2,787	18
NONE			0	19
Total (Acct. 426):	0	12,700	12,700	
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(8,279)	12,700	4,421	
INTEREST CHARGES				
Interest on Long-Term Debt (427):				
Derived	118,854	0	118,854	20
Total (Acct. 427):	118,854	0	118,854	
Amortization of Debt Discount and Expense (428):				
AMORTIZED DEBT DISCOUNT	3,937		3,937	21
Total (Acct. 428):	3,937	0	3,937	
Amortization of Premium on Debt--Cr. (429):				
NONE			0	22
Total (Acct. 429):	0	0	0	
Interest on Debt to Municipality (430):				
Derived	0	0	0	23
Total (Acct. 430):	0	0	0	
Other Interest Expense (431):				
Derived	0	0	0	24
Total (Acct. 431):	0	0	0	
Interest Charged to Construction--Cr. (432):				
NONE			0	25
Total (Acct. 432):	0	0	0	
TOTAL INTEREST CHARGES:	122,791	0	122,791	
NET INCOME:	124,826	(12,700)	112,126	
EARNED SURPLUS				
Unappropriated Earned Surplus (Beginning of Year) (216):				
Derived	2,506,669	523,047	3,029,716	26
Total (Acct. 216):	2,506,669	523,047	3,029,716	

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	124,826	(12,700)	112,126	27
Total (Acct. 433):	124,826	(12,700)	112,126	
Miscellaneous Credits to Surplus (434):				
NONE			0	28
Total (Acct. 434):	0	0	0	
Miscellaneous Debits to Surplus--Debit (435):				
NONE			0	29
Total (Acct. 435)--Debit:	0	0	0	
Appropriations of Surplus--Debit (436):				
Detail appropriations to (from) account 215			0	30
Total (Acct. 436)--Debit:	0	0	0	
Appropriations of Income to Municipal Funds--Debit (439):				
NONE			0	31
Total (Acct. 439)--Debit:	0	0	0	
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	2,631,495	510,347	3,141,842	

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):					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	458,643	2,326,956	0	0	2,785,599	1
Less: interdepartmental sales	0	22,154	0	0	22,154	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	458,643	2,304,802	0	0	2,763,445	

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	102,856	(255)	102,601	1
Electric operating expenses	165,518	(25,494)	140,024	2
Gas operating expenses	0	0	0	3
Heating operating expenses	0	0	0	4
Sewer operating expenses	0	0	0	5
Merchandising and jobbing	0	0	0	6
Other nonutility expenses	0	0	0	7
Water utility plant accounts	0	255	255	8
Electric utility plant accounts	0	25,494	25,494	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	268,374	0	268,374	

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	3.0	1
Electric	3.7	2
Gas		3
Sewer		4

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101)	10,492,954	10,457,509	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	5,101,855	4,750,348	2
Net Utility Plant	5,391,099	5,707,161	
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)	13,118	25,889	6
Sinking Funds (125)	271,268	85,776	7
Depreciation Fund (126)	90,806	87,967	8
Other Special Funds (128)	80,169	77,664	9
Total Other Property and Investments	455,361	277,296	
CURRENT AND ACCRUED ASSETS			
Cash (131)	14,326	3,702	10
Special Deposits (134)	212,819	354,134	11
Working Funds (135)			12
Temporary Cash Investments (136)			13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	269,163	205,405	15
Other Accounts Receivable (143)	4,927	3,103	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	77,296	10,912	18
Plant Materials and Operating Supplies (154)	175,850	176,854	19
Merchandise (155)	0	0	20
Other Materials and Supplies (156)	0	0	21
Stores Expense (163)	0	0	22
Prepayments (165)	32,237	40,425	23
Interest and Dividends Receivable (171)			24
Accrued Utility Revenues (173)			25
Miscellaneous Current and Accrued Assets (174)			26
Total Current and Accrued Assets	786,618	794,535	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	7,676	11,613	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)	19,822		32
Total Deferred Debits	27,498	11,613	
Total Assets and Other Debits	6,660,576	6,790,605	

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)	681,159	681,159	33
Appropriated Earned Surplus (215)			34
Unappropriated Earned Surplus (216)	3,141,842	3,029,716	35
Total Proprietary Capital	3,823,001	3,710,875	
LONG-TERM DEBT			
Bonds (221)	1,400,000	1,500,000	36
Advances from Municipality (223)	0	0	37
Other Long-Term Debt (224)	918,577	1,073,761	38
Total Long-Term Debt	2,318,577	2,573,761	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	39
Accounts Payable (232)	161,491	155,047	40
Payables to Municipality (233)	650	792	41
Customer Deposits (235)	13,726	10,242	42
Taxes Accrued (236)	160,044	139,187	43
Interest Accrued (237)	11,846	17,232	44
Tax Collections Payable (241)			45
Miscellaneous Current and Accrued Liabilities (242)	47,056	51,005	46
Total Current and Accrued Liabilities	394,813	373,505	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	47
Customer Advances for Construction (252)			48
Other Deferred Credits (253)	124,185	132,464	49
Total Deferred Credits	124,185	132,464	
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	6,660,576	6,790,605	

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	3,823,821	0	0	6,633,688	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)	3,198,908	0	0	6,576,987	2
Utility Plant in Service - Contributed Plant (101.2)	636,725	0	0	80,334	3
Utility Plant Purchased or Sold (102)					4
Utility Plant Leased to Others (104)					5
Property Held for Future Use (105)					6
Completed Construction not Classified (106)					7
Construction Work in Progress (107)					8
Total Utility Plant	3,835,633	0	0	6,657,321	
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)	850,496	0	0	4,044,648	9
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	157,627	0	0	49,084	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	1,008,123	0	0	4,093,732	
Other Utility Plant Accounts:					
Utility Plant Acquisition Adjustments (117)					16
Accumulated Provision for Amortization of Utility Plant Acquisition Adjustments (118)					17
Other Utility Plant Adjustments (119)					18
Total Other Utility Plant Accounts	0	0	0	0	
Net Utility Plant	2,827,510	0	0	2,563,589	

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)	769,160	3,787,014			4,556,174	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	80,716	267,203			347,919	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	1,591				1,591	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	86	5,238			5,324	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	82,393	272,441	0	0	354,834	16
Debits during year						17
Book cost of plant retired	1,057	11,621			12,678	18
Cost of removal		3,186			3,186	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	1,057	14,807	0	0	15,864	25
Balance end of year (111.1)	850,496	4,044,648	0	0	4,895,144	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)	147,877	46,297			194,174	1
Credits During Year						2
Accruals:						3
Charged Other Income Deductions (426)	9,913	2,787			12,700	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	9,913	2,787	0	0	12,700	16
Debits during year						17
Book cost of plant retired	163	0			163	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	163	0	0	0	163	25
Balance end of year (111.2)	157,627	49,084	0	0	206,711	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	133,194	133,682	1
Water utility (154)	42,656	43,172	2
Sewer utility (154)			3
Heating utility (154)			4
Gas utility (154)			5
Merchandise (155)			6
Other materials & supplies (156)			7
Stores expense (163)			8
Total Materials and Supplies	175,850	176,854	

**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)				
1997 Revenue Bonds	3,169	428	0	1
1999 BONDS	768	428	7,676	2
Total			7,676	
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	681,159	1
Changes during year (explain):		
Balance end of year	681,159	2

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)	
1999 BONDS	05/01/1999	12/01/2018	4.61%	1,400,000	1
Total Bonds (Account 221):				<u>1,400,000</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)					
2007 LSB - LINCOLN AVE PROJECT	06/25/2007	06/01/2017	4.25%	429,548	2
LIVINGSTON STATE BANK - PROMISSORY NOTES	06/01/2006	05/31/2016	5.99%	40,000	3
2007 CLARE BANK	11/26/2007	12/01/2011	3.64%	329,387	4
CAPITAL LEASE - SOFTWARE	08/10/2006	01/15/2010	0.00%	5,959	5
CLARE BANK - PROMISSORY NOTES	10/15/2002	10/10/2012	3.48%	113,683	6
Total for Account 224				918,577	
Notes Payable (231)					
NONE	00/00/0000	00/00/0000	0.00%		7
Total for Account 231				0	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	139,187	1
Accruals:		
Charged water department expense	66,188	2
Charged electric department expense	117,021	3
Charged sewer department expense	597	4
Other (explain):		
NONE		5
Total Accruals and other credits	183,806	
Taxes paid during year:		
County, state and local taxes	140,230	6
Social Security taxes	20,759	7
PSC Remainder Assessment	1,960	8
Other (explain):		
NONE		9
Total payments and other debits	162,949	
Balance end of year	160,044	

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)					
1999 BONDS	5,763	68,805	69,155	5,413	1
Subtotal	5,763	68,805	69,155	5,413	
Advances from Municipality (223)					
NONE	0			0	2
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
2007 CLARE BANK	1,340	15,465	15,792	1,013	3
2002 PROMISSORY NOTES	361	1,676	1,750	287	4
2006 PROMISSORY NOTES	640	9,181	9,252	569	5
2007 LSB	6,931	18,018	21,483	3,466	6
2007 LSB ADDITIONAL	2,197	5,709	6,808	1,098	7
Subtotal	11,469	50,049	55,085	6,433	
Notes Payable (231)					
NONE	0			0	8
Subtotal	0	0	0	0	
Total	17,232	118,854	124,240	11,846	

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):		
SPECIAL ASSESSMENTS	13,118	2
Total (Acct. 124):	13,118	
Sinking Funds (125):		
REDEMPTION ACCOUNT	271,268	3
Total (Acct. 125):	271,268	
Depreciation Fund (126):		
EQUIPMENT PURCHASE SAVINGS	90,806	4
Total (Acct. 126):	90,806	
Other Special Funds (128):		
ELECTRIC LINE UPDATE SAVINGS	35,357	5
WATER MAIN UPDATE SAVINGS	44,812	6
Total (Acct. 128):	80,169	
Special Deposits (134):		
GENERAL SAVINGS	212,819	7
Total (Acct. 134):	212,819	
Notes Receivable (141):		
NONE		8
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	42,108	9
Electric	227,055	10
Sewer (Regulated)		11
Other (specify):		
NONE		12
Total (Acct. 142):	269,163	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		13
Merchandising, jobbing and contract work		14
Other (specify):		
POLE RENT AND MISCELLANEOUS CHARGES	4,927	15
Total (Acct. 143):	4,927	
Receivables from Municipality (145):		
DUE FROM GENERAL - SHARE OF HEALTH INSURANCE	3,776	16
DUE FROM MUNICIPALITY - 2008 OPERATING COSTS	68,659	17
DUE FROM SEWER - SHARED METER COSTS	4,861	18
Total (Acct. 145):	77,296	

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):		
WATER - PREPAID INSURANCE	7,955	19
ELECTRIC - PREPAID INSURANCE	21,637	20
ELECTRIC - 10 YR WARRANTY ON DIESEL ENGINE - 1 YR LEFT	2,645	21
Total (Acct. 165):	32,237	
Extraordinary Property Losses (182):		
NONE		22
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
NONE		23
Total (Acct. 183):	0	
Clearing Accounts (184):		
NONE		24
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE		25
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
WELL #5 REHAB	19,822	26
Total (Acct. 186):	19,822	
Payables to Municipality (233):		
DUE TO WATER - SHARED PHONE EXPENSES	650	27
NONE		28
Total (Acct. 233):	650	
Other Deferred Credits (253):		
Regulatory Liability	124,185	29
NONE		30
Total (Acct. 253):	124,185	

DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

Miscellaneous Deferred Debits (Acct 186): amortization requires PSC authorization. Provide date of authorization.

Well #5 rehab authorized by PSC 1/21/09.

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

Done.

RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service (101.1)	3,192,920	6,565,170	0	0	9,758,090	1
Materials and Supplies	42,914	133,438	0	0	176,352	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (111.1)	809,828	3,915,831	0	0	4,725,659	4
Customer Advances for Construction					0	5
Regulatory Liability	101,980	26,344	0	0	128,324	6
NONE					0	7
Average Net Rate Base	2,324,026	2,756,433	0	0	5,080,459	
Net Operating Income	83,026	131,991	0	0	215,017	8
Net Operating Income as a percent of						
Average Net Rate Base	3.57%	4.79%	N/A	N/A	4.23%	

**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	105,270	27,194	0	0	132,464	1
Add credits during year:						
NONE					0	2
Deduct charges:						
Miscellaneous Amortization (425)	6,579	1,700	0	0	8,279	3
Other (specify):						
NONE					0	4
Balance End of Year	98,691	25,494	0	0	124,185	

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.

Electric Utility had an approximate 3.6% rate increase during 2008.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	455,362	453,045	1
Total Sales of Water	455,362	453,045	
Other Operating Revenues			
Forfeited Discounts (470)	771	699	2
Rents from Water Property (472)	0	0	3
Interdepartmental Rents (473)	0	0	4
Other Water Revenues (474)	2,510	2,696	5
Total Other Operating Revenues	3,281	3,395	
Total Operating Revenues	458,643	456,440	
Operation and Maintenance Expenses			
Source of Supply Expenses (600-605)	0	2,117	6
Pumping Expenses (620-625)	39,340	20,879	7
Water Treatment Expenses (630-635)	13,619	10,861	8
Transmission and Distribution Expenses (640-655)	66,765	61,532	9
Customer Accounts Expenses (901-906)	26,578	24,873	10
Sales Expenses (910)	0	0	11
Administrative and General Expenses (920-935)	82,411	97,581	12
Total Operation and Maintenance Expenses	228,713	217,843	
Other Operating Expenses			
Depreciation Expense (403)	80,716	76,731	13
Amortization Expense (404-407)		0	14
Taxes (408)	66,188	55,943	15
Total Other Operating Expenses	146,904	132,674	
Total Operating Expenses	375,617	350,517	
NET OPERATING INCOME	83,026	105,923	

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)	9	134	603	2
Industrial (460.3)				3
Public Authority (460.4)				4
Total Unmetered Sales to General Customers (460)	9	134	603	
Metered Sales to General Customers (461)				
Residential (461.1)	968	37,545	199,747	5
Commercial (461.2)	136	15,491	57,652	6
Industrial (461.3)	3	9,642	22,588	7
Public Authority (461.4)	56	6,060	24,364	8
Total Metered Sales to General Customers (461)	1,163	68,738	304,351	
Private Fire Protection Service (462)	4		3,889	9
Public Fire Protection Service (463)	1		146,519	10
Other Water Sales (465)				11
Sales for Resale (466)		0	0	12
Interdepartmental Sales (467)				13
Total Sales of Water	1,177	68,872	455,362	

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				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)	146,519	3
NONE		4
Total Public Fire Protection Service (463)	146,519	
Forfeited Discounts (470):		
NONE		5
Customer late payment charges	771	6
Other (specify):		
Total Forfeited Discounts (470)	771	
Rents from Water Property (472):		
NONE		7
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE		8
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
MISCELLANEOUS	817	9
Return on net investment in meters charged to sewer department	1,693	10
Other (specify):		
Total Other Water Revenues (474)	2,510	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
SOURCE OF SUPPLY EXPENSES			
Operation Labor (600)	0	0	1
Purchased Water (601)	0	0	2
Operation Supplies and Expenses (602)	0	0	3
Maintenance of Water Source Plant (605)	2,117	2,117	4
Total Source of Supply Expenses	0	2,117	
PUMPING EXPENSES			
Operation Labor (620)	0	0	5
Fuel for Power Production (621)	0	0	6
Fuel or Power Purchased for Pumping (622)	22,456	18,139	7
Operation Supplies and Expenses (623)	534	623	8
Maintenance of Pumping Plant (625)	16,350	2,117	9
Total Pumping Expenses	39,340	20,879	
WATER TREATMENT EXPENSES			
Operation Labor (630)	7,508	6,678	10
Chemicals (631)	2,836	2,565	11
Operation Supplies and Expenses (632)	2,619	934	12
Maintenance of Water Treatment Plant (635)	656	684	13
Total Water Treatment Expenses	13,619	10,861	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Labor (640)	70	70	14
Operation Supplies and Expenses (641)	4,368	4,017	15
Maintenance of Distribution Reservoirs and Standpipes (650)	1,110	1,203	16
Maintenance of Mains (651)	26,147	22,028	17
Maintenance of Services (652)	21,317	23,028	18
Maintenance of Meters (653)	3,763	3,840	19
Maintenance of Hydrants (654)	9,293	4,265	20
Maintenance of Other Plant (655)	767	3,081	21
Total Transmission and Distribution Expenses	66,765	61,532	
CUSTOMER ACCOUNTS EXPENSES			
Meter Reading Labor (901)	4,684	3,943	22
Accounting and Collecting Labor (902)	17,324	17,226	23
Supplies and Expenses (903)	4,570	3,704	24
Uncollectible Accounts (904)	0	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	26,578	24,873	
SALES EXPENSES			
Sales Expenses (910)		0	27
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	11,426	11,627	28
Office Supplies and Expenses (921)	3,194	2,744	29
Administrative Expenses Transferred--Credit (922)		0	30
Outside Services Employed (923)	1,900	3,906	31
Property Insurance (924)	6,984	5,126	32
Injuries and Damages (925)	3,866	4,230	33
Employee Pensions and Benefits (926)	41,245	48,916	34
Regulatory Commission Expenses (928)		0	35
Miscellaneous General Expenses (930)	6,830	11,771	36
Transportation Expenses (933)	6,966	9,261	37
Maintenance of General Plant (935)		0	38
Total Administrative and General Expenses	82,411	97,581	
Total Operation and Maintenance Expenses	228,713	217,843	

WATER OPERATION & MAINTENANCE EXPENSES

Water Operation & Maintenance Expenses (Page W-05)

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

A/C 625 - \$9,910 for Well #5 rehab amortization in 2008.

TAXES (ACCT. 408 - WATER)

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

Description of Tax (a)	Method Used to Allocate Between Departments (b)	This Year (c)	Last Year (d)	
Property Tax Equivalent		58,147	47,318	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		597	796	2
Net property tax equivalent		57,550	46,522	
Social Security		7,985	8,598	3
PSC Remainder Assessment		653	823	4
Other (specify): NONE			0	5
Total tax expense		66,188	55,943	

PROPERTY TAX EQUIVALENT (WATER)

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

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Grant				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.185469				3
County tax rate	mills		3.713904				4
Local tax rate	mills		6.988058				5
School tax rate	mills		7.716283				6
Voc. school tax rate	mills		2.045226				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		20.648940				10
Less: state credit	mills		1.469741				11
Net tax rate	mills		19.179199				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		6.988058				14
Combined School Tax Rate	mills		9.761509				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		16.749567				17
Total Tax Rate	mills		20.648940				18
Ratio of Local and School Tax to Total	dec.		0.811159				19
Total tax net of state credit	mills		19.179199				20
Net Local and School Tax Rate	mills		15.557374				21
Utility Plant, Jan. 1	\$	3,823,821	3,823,821				22
Materials & Supplies	\$	43,172	43,172				23
Subtotal	\$	3,866,993	3,866,993				24
Less: Plant Outside Limits	\$	17,768	17,768				25
Taxable Assets	\$	3,849,225	3,849,225				26
Assessment Ratio	dec.		0.970990				27
Assessed Value	\$	3,737,559	3,737,559				28
Net Local & School Rate	mills		15.557374				29
Tax Equiv. Computed for Current Year	\$	58,147	58,147				30
Tax Equivalent per 1994 PSC Report	\$	35,514					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	58,147					34
Footnotes							35

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT						
Organization (301)	0				0	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
Total Intangible Plant	0	0	0	0	0	
SOURCE OF SUPPLY PLANT						
Land and Land Rights (310)	1,655				1,655	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)	336,393				336,393	8
Supply Mains (316)	0				0	9
Other Water Source Plant (317)	0				0	10
Total Source of Supply Plant	338,048	0	0	0	338,048	
PUMPING PLANT						
Land and Land Rights (320)	13,749				13,749	11
Structures and Improvements (321)	275,017				275,017	12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	182,748				182,748	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	0				0	16
Total Pumping Plant	471,514	0	0	0	471,514	
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)	15,909				15,909	21
Total Water Treatment Plant	15,909	0	0	0	15,909	
TRANSMISSION AND DISTRIBUTION PLANT						
Land and Land Rights (340)	578				578	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	234,549				234,549	24
Transmission and Distribution Mains (343)	1,518,999	5,771			1,524,770	25
Services (345)	244,608	1,065	122		245,551	26
Meters (346)	105,689	4,233	560		109,362	27
Hydrants (348)	135,263	302	375		135,190	28

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT						
Other Transmission and Distribution Plant (349)	0				0	29
Total Transmission and Distribution Plant	2,239,686	11,371	1,057	0	2,250,000	
GENERAL PLANT						
Land and Land Rights (389)	0				0	30
Structures and Improvements (390)	20,433				20,433	31
Office Furniture and Equipment (391)	3,758	1,200			4,958	32
Computer Equipment (391.1)	30,230	461			30,691	33
Transportation Equipment (392)	17,577				17,577	34
Stores Equipment (393)	0				0	35
Tools, Shop and Garage Equipment (394)	27,939				27,939	36
Laboratory Equipment (395)	3,966				3,966	37
Power Operated Equipment (396)	13,512				13,512	38
Communication Equipment (397)	3,809				3,809	39
SCADA Equipment (397.1)	0				0	40
Miscellaneous Equipment (398)	552				552	41
Total General Plant	121,776	1,661	0	0	123,437	
Total utility plant in service directly assignable	3,186,933	13,032	1,057	0	3,198,908	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	3,186,933	13,032	1,057	0	3,198,908	

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)	514,946				514,946	25
Services (345)	76,946		38		76,908	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)	44,996		125		44,871	28
Other Transmission and Distribution Plant (349)	0				0	29
Total Transmission and Distribution Plant	636,888	0	163	0	636,725	
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	636,888	0	163	0	636,725	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	636,888	0	163	0	636,725	

SOURCES OF WATER SUPPLY - STATISTICS

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

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			6,694	6,694	1
February			7,312	7,312	2
March			7,268	7,268	3
April			7,556	7,556	4
May			9,838	9,838	5
June			10,614	10,614	6
July			9,697	9,697	7
August			10,839	10,839	8
September			7,605	7,605	9
October			5,983	5,983	10
November			6,501	6,501	11
December			5,998	5,998	12
Total annual pumpage	0	0	95,905	95,905	

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):	95,905	1
Less: Gallons (000's) used in the treatment process:		2
Subtotal: Gallons (000's) entering distribution system:	95,905	3
Less: Gallons (000's) sold:	68,872	4
Gallons (000's) entering distribution system but not sold:	27,033	5
Estimated Water Usage:		6
Gallons (000's) used to flush mains:	2,634	7
Gallons (000's) used for fire protection:		8
Gallons (000's) used to prevent freezing of distribution system:		9
Gallons (000's) used for other system uses:	313	10
Subtotal Estimated Usage:	2,947	11
Estimated Water Losses:		12
Gallons (000's) lost due to main leaks or breaks:	14,344	13
Gallons (000's) lost due to service leaks or breaks:		14
Gallons (000's) lost due to hydrant leaks, tank overflows and pressure reducing valves:		15
Gallons (000's) for unauthorized usage such as vandalism and theft:		16
Gallons (000's) not accounted for:	9,742	17
Subtotal of Estimated Losses:	24,086	18
Percentage of water entering distribution system sold:	72%	19
Percentage of unaccounted for water:	10%	20
If more than 25%, indicate causes:		21

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

OTHER STATISTICS

Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)	738	22
Date of maximum: 07/23/2008		23
Cause of maximum: Hydrant Flushing		24
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)	89	25
Date of minimum: 09/15/2008		26
Total KWH used by the utility (include pumping, treatment facilities and other utility operations):	213,168	27
If water is purchased:		28
Vendor Name:		29
Point of Delivery:		30
What percentage of purchased water is surface water?		31
Number of main breaks repaired this year:	5	32
Number of service breaks repaired this year:	5	33
Population served (estimate the number of individuals served):		34
Inside municipality?	2,335	35
Outside municipality?	0	36

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
1984 DRILLED WELL	#4	993	14	792,000	Yes	1
1998 DRILLED WELL	#5	1,000	18	1,440,000	Yes	2

SOURCES OF WATER SUPPLY - SURFACE WATERS

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

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	#4	5		1
Location	INDUSTRIAL PARK	EISENHOWER		2
Purpose	P	P		3
Destination	D	D		4
Pump Manufacturer	LAYNE	PEERLESS		5
Year Installed	1983	1998		6
Type	VERTICAL TURBINE	VERTICAL TURBINE		7
Actual Capacity (gpm)	500	1,000		8
Pump Motor or Standby Engine Mfr	WESTINGHOUSE	GENERAL ELECTRIC		9 10
Year Installed	1983	1998		11
Type	ELECTRIC	ELECTRIC		12
Horsepower	100	200		13
Footnotes				14

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

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	#1	#2		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET		3
Year constructed	1947	1971		4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL		5
Elevation difference in feet (See Headnote 3.)	120	134		6
Total capacity in gallons (actual)	100,000	300,000		7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)	OTHER	OTHER		9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE		10
Filters, type (gravity, pressure, other, none)	NONE	NONE		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0000	0.0000		12
Is a corrosion control chemical used (yes, no)?	N	N		13
Is water fluoridated (yes, no)?	Y	Y		14
Footnotes				15

WATER MAINS

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

Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	Number of Feet			Adjustments Increase or (Decrease) (g)	End of Year (h)	
			First of Year (d)	Added During Year (e)	Retired During Year (f)			
M	D	2.000	286				286	1
M	D	4.000	8,817				8,817	2
P	D	4.000	95				95	3
M	D	6.000	34,873	200			35,073	4
P	D	6.000	7,940				7,940	5
M	D	8.000	17,326				17,326	6
P	D	8.000	17,504				17,504	7
M	D	12.000	8,614				8,614	8
P	D	12.000	4,061				4,061	9
Total Within Municipality			99,516	200	0	0	99,716	
Total Utility			99,516	200	0	0	99,716	

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.

Mains were financed with operating revenue of the Utility.

WATER SERVICES

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

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.500	120		2		118		1
M	0.750	627				627	9	2
M	1.000	250	2			252	23	3
M	1.250	7				7		4
M	1.500	19				19		5
M	2.000	15				15	2	6
M	3.000	1				1		7
M	4.000	7				7		8
M	6.000	1				1		9
M	8.000	3				3		10
Total Utility		1,050	2	2	0	1,050	34	

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.
Services were financed through operating revenues of the Utility.

METERS

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

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	1,144	24	8	0	1,160	53	1
0.750	4	0	0	0	4	0	2
1.000	23	0	0	0	23	5	3
1.250	1	0	0	0	1	0	4
1.500	21	1	0	0	22	1	5
2.000	14	1	0	0	15	5	6
3.000	2	0	0	0	2	2	7
4.000	3	0	0	0	3	2	8
Total:	1,212	26	8	0	1,230	68	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	966	101	1	33	14	45	1,160	1
0.750	1	1	0	0	0	2	4	2
1.000	1	16	0	4	0	2	23	3
1.250	0	1	0	0	0	0	1	4
1.500	0	11	0	10	0	1	22	5
2.000	0	6	1	6	0	2	15	6
3.000	0	0	0	2	0	0	2	7
4.000	0	0	1	1	0	1	3	8
Total:	968	136	3	56	14	53	1,230	

METERS

Meters (Page W-21)

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

Fennimore Utility personnel are aware that 1" or smaller be tested every 10 years or replaced every 20 years. They are trying to meet this requirement.

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	167	1	1		167	2
Total Fire Hydrants	167	1	1	0	167	
Flushing Hydrants						
	4				4	3
Total Flushing Hydrants	4	0	0	0	4	

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:	134
Number of distribution system valves end of year:	373
Number of distribution valves operated during year:	175

ELECTRIC OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Electricity			
Sales of Electricity (440-448)	2,315,598	1,877,077	1
Total Sales of Electricity	2,315,598	1,877,077	
Other Operating Revenues			
Forfeited Discounts (450)	2,988	2,728	2
Miscellaneous Service Revenues (451)	0	0	3
Sales of Water and Water Power (453)	0	0	4
Rent from Electric Property (454)	1,874	2,233	5
Interdepartmental Rents (455)	0	0	6
Other Electric Revenues (456)	6,496	1,560	7
Amortization of Construction Grants (457)	0	0	8
Total Other Operating Revenues	11,358	6,521	
Total Operating Revenues	2,326,956	1,883,598	
Operation and Maintenance Expenses			
Power Production Expenses (500-546)	1,538,591	1,071,361	9
Transmission Expenses (550-553)	0	0	10
Distribution Expenses (560-576)	80,781	94,730	11
Customer Accounts Expenses (901-904)	30,401	31,457	12
Customer Service and Information Expenses (906)			13
Sales Expenses (910)	0	0	14
Administrative and General Expenses (920-935)	160,968	185,797	15
Total Operation and Maintenance Expenses	1,810,741	1,383,345	
Other Expenses			
Depreciation Expense (403)	267,203	263,145	16
Amortization Expense (404-407)		0	17
Taxes (408)	117,021	106,001	18
Total Other Expenses	384,224	369,146	
Total Operating Expenses	2,194,965	1,752,491	
NET OPERATING INCOME	131,991	131,107	

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	2,988	1
Other (specify):		
NONE		2
Total Forfeited Discounts (450)	2,988	
Miscellaneous Service Revenues (451):		
NONE	0	3
Total Miscellaneous Service Revenues (451)	0	
Sales of Water and Water Power (453):		
NONE		4
Total Sales of Water and Water Power (453)	0	
Rent from Electric Property (454):		
POLE RENT	1,874	5
Total Rent from Electric Property (454)	1,874	
Interdepartmental Rents (455):		
NONE		6
Total Interdepartmental Rents (455)	0	
Other Electric Revenues (456):		
SALES TAX DISCOUNT	4,684	7
MISCELLANEOUS	1,812	8
Total Other Electric Revenues (456)	6,496	
Amortization of Construction Grants (457):		
NONE		9
Total Amortization of Construction Grants (457)	0	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
POWER PRODUCTION EXPENSES			
STEAM POWER GENERATION EXPENSES			
Operation Supervision and Labor (500)	0		1
Fuel (501)	0		2
Operation Supplies and Expenses (502)	0		3
Steam from Other Sources (503)	0		4
Steam Transferred -- Credit (504)	0		5
Maintenance of Steam Production Plant (506)	0		6
Total Steam Power Generation Expenses	0	0	
HYDRAULIC POWER GENERATION EXPENSES			
Operation Supervision and Labor (530)	0		7
Water for Power (531)	0		8
Operation Supplies and Expenses (532)	0		9
Maintenance of Hydraulic Production Plant (535)	0		10
Total Hydraulic Power Generation Expenses	0	0	
OTHER POWER GENERATION EXPENSES			
Operation Supervision and Labor (538)	11,674	15,853	11
Fuel (539)	37,495	68,587	12
Operation Supplies and Expenses (540)	11,801	9,504	13
Maintenance of Other Power Production Plant (543)	7,274	19,103	14
Total Other Power Generation Expenses	68,244	113,047	
OTHER POWER SUPPLY EXPENSES			
Purchased Power (545)	1,470,347	958,314	15
Other Expenses (546)	0		16
Total Other Power Supply Expenses	1,470,347	958,314	
Total Power Production Expenses	1,538,591	1,071,361	
TRANSMISSION EXPENSES			
Operation Supervision and Labor (550)	0		17
Operation Supplies and Expenses (551)	0		18
Maintenance of Transmission Plant (553)	0		19
Total Transmission Expenses	0	0	
DISTRIBUTION EXPENSES			
Operation Supervision Expenses (560)	0		20
Line and Station Labor (561)	14,179	15,701	21
Line and Station Supplies and Expenses (562)	19,634	20,497	22
Street Lighting and Signal System Expenses (565)	0		23
Meter Expenses (566)	0		24

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
DISTRIBUTION EXPENSES			
Customer Installations Expenses (567)		0	25
Miscellaneous Distribution Expenses (569)		0	26
Maintenance of Structures and Equipment (571)		0	27
Maintenance of Lines (572)	32,471	40,467	28
Maintenance of Line Transformers (573)	4,575	1,416	29
Maintenance of Street Lighting and Signal Systems (574)	6,828	11,078	30
Maintenance of Meters (575)	2,644	5,571	31
Maintenance of Miscellaneous Distribution Plant (576)	450	0	32
Total Distribution Expenses	80,781	94,730	
CUSTOMER ACCOUNTS EXPENSES			
Meter Reading Labor (901)	6,244	6,725	33
Accounting and Collecting Labor (902)	20,240	19,938	34
Supplies and Expenses (903)	3,917	4,794	35
Uncollectible Accounts (904)		0	36
Customer Service and Information Expenses (906)			37
Total Customer Accounts Expenses	30,401	31,457	
SALES EXPENSES			
Sales Expenses (910)		0	38
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	11,506	11,205	39
Office Supplies and Expenses (921)	4,185	3,975	40
Administrative Expenses Transferred -- Credit (922)		0	41
Outside Services Employed (923)	3,155	4,790	42
Property Insurance (924)	31,228	24,212	43
Injuries and Damages (925)	5,052	5,527	44
Employee Pensions and Benefits (926)	86,127	117,293	45
Regulatory Commission Expenses (928)		0	46
Miscellaneous General Expenses (930)	14,657	12,021	47
Transportation Expenses (933)	5,058	6,774	48
Maintenance of General Plant (935)		0	49
Total Administrative and General Expenses	160,968	185,797	
Total Operation and Maintenance Expenses	1,810,741	1,383,345	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Electric Operation & Maintenance Expenses (Page E-03)

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

A/C 539 - New contract with Dairyland Power, did not run generation equipment as much - cost savings didn't warrant it.

A/C 545 - New contract with Dairyland Power- rates increased dramatically.

A/C 543 - Engine #8 overhaul in 2007.

A/C 924 - City review new insurance policies and allocated more to the electric plant.

If Employee Pensions and Benefits (926) is zero, yet salary expense accounts exceed \$15,000, please explain.

A/C 926 - The Utility borrowed money to pay off the pension liability in 2007.

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		101,897	90,491	1
Social Security		12,774	13,350	2
Wisconsin Gross Receipts Tax		1,043	513	3
PSC Remainder Assessment		1,307	1,647	4
Other (specify): NONE			0	5
Total tax expense		117,021	106,001	

PROPERTY TAX EQUIVALENT (ELECTRIC)

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

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Grant				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.185469				3
County tax rate	mills		3.713904				4
Local tax rate	mills		6.988058				5
School tax rate	mills		7.716283				6
Voc. school tax rate	mills		2.045226				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		20.648940				10
Less: state credit	mills		1.469741				11
Net tax rate	mills		19.179199				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		6.988058				14
Combined School Tax Rate	mills		9.761509				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		16.749567				17
Total Tax Rate	mills		20.648940				18
Ratio of Local and School Tax to Total	dec.		0.811159				19
Total tax net of state credit	mills		19.179199				20
Net Local and School Tax Rate	mills		15.557374				21
Utility Plant, Jan. 1	\$	6,633,688	6,633,688				22
Materials & Supplies	\$	133,682	133,682				23
Subtotal	\$	6,767,370	6,767,370				24
Less: Plant Outside Limits	\$	21,950	21,950				25
Taxable Assets	\$	6,745,420	6,745,420				26
Assessment Ratio	dec.		0.970990				27
Assessed Value	\$	6,549,735	6,549,735				28
Net Local & School Rate	mills		15.557374				29
Tax Equiv. Computed for Current Year	\$	101,897	101,897				30
Tax Equivalent per 1994 PSC Report	\$	54,012					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32
Tax equiv. for current year (see note 5)	\$	101,897					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)	226,487				226,487	19
Fuel Holders, Producers and Accessories (342)	74,515				74,515	20
Prime Movers (343)	1,039,305				1,039,305	21
Generators (344)	344,454				344,454	22
Accessory Electric Equipment (345)	815,594				815,594	23
Miscellaneous Power Plant Equipment (346)	0				0	24
Total Other Production Plant	2,500,355	0	0	0	2,500,355	
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--

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3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$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)	861				861	34
Structures and Improvements (361)	2,558				2,558	35
Station Equipment (362)	289,415	127			289,542	36
Storage Battery Equipment (363)	0				0	37
Poles, Towers and Fixtures (364)	342,256				342,256	38
Overhead Conductors and Devices (365)	532,281	2,201			534,482	39
Underground Conduit (366)	0				0	40
Underground Conductors and Devices (367)	865,533	12,342			877,875	41
Line Transformers (368)	571,297		9,019		562,278	42
Services (369)	427,201	14,228			441,429	43
Meters (370)	106,852	613	2,602		104,863	44
Installations on Customers' Premises (371)	66,250	80			66,330	45
Leased Property on Customers' Premises (372)	0				0	46
Street Lighting and Signal Systems (373)	245,195	3,674			248,869	47
Total Distribution Plant	3,449,699	33,265	11,621	0	3,471,343	
GENERAL PLANT						
Land and Land Rights (389)	0				0	48
Structures and Improvements (390)	187,183				187,183	49
Office Furniture and Equipment (391)	20,512	1,200			21,712	50
Computer Equipment (391.1)	138,882	789			139,671	51
Transportation Equipment (392)	63,284				63,284	52
Stores Equipment (393)	1,644				1,644	53
Tools, Shop and Garage Equipment (394)	42,828				42,828	54
Laboratory Equipment (395)	4,614				4,614	55
Power Operated Equipment (396)	139,769				139,769	56
Communication Equipment (397)	3,481				3,481	57
SCADA Equipment (397.1)	0				0	58
Miscellaneous Equipment (398)	1,103				1,103	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	603,300	1,989	0	0	605,289	
Total utility plant in service directly assignable	6,553,354	35,254	11,621	0	6,576,987	
Common Utility Plant Allocated to Electric Department (300)	0				0	61
Total utility plant in service	6,553,354	35,254	11,621	0	6,576,987	

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)	13,185				13,185	38
Overhead Conductors and Devices (365)	20,353				20,353	39
Underground Conduit (366)	0				0	40
Underground Conductors and Devices (367)	27,834				27,834	41
Line Transformers (368)	10,894				10,894	42
Services (369)	8,068				8,068	43
Meters (370)	0				0	44
Installations on Customers' Premises (371)	0				0	45
Leased Property on Customers' Premises (372)	0				0	46
Street Lighting and Signal Systems (373)	0				0	47
Total Distribution Plant	80,334	0	0	0	80,334	
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	80,334	0	0	0	80,334	
Common Utility Plant Allocated to Electric Department (300)	0				0	61
Total utility plant in service	80,334	0	0	0	80,334	

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)	17				17	1
7.2/12.5 kV (12kV)	5				5	2
14.4/24.9 kV (25kV)	0				0	3
Other:						
NONE	0				0	4
Underground Lines						
2.4/4.16 kV (4kV)	0				0	5
7.2/12.5 kV (12kV)	0				0	6
14.4/24.9 kV (25kV)	0				0	7
Other:						
NONE	0				0	8
Primary Distribution System Voltage(s) -- Rural						
Pole Lines						
2.4/4.16 kV (4kV)	1				1	9
7.2/12.5 kV (12kV)	0				0	10
14.4/24.9 kV (25kV)	0				0	11
Other:						
NONE	0				0	12
Underground Lines						
2.4/4.16 kV (4kV)	0				0	13
7.2/12.5 kV (12kV)	0				0	14
14.4/24.9 kV (25kV)	0				0	15
Other:						
NONE	0				0	16
Transmission System						
Pole Lines						
34.5 kV	0				0	17
69 kV	2				2	18
115 kV	0				0	19
138 kV	0				0	20
Other:						
NONE	0				0	21
Underground Lines						
34.5 kV	0				0	22
69 kV	0				0	23
115 kV	0				0	24
138 kV	0				0	25
Other:						
NONE	0				0	26

RURAL LINE CUSTOMERS

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

Particulars (a)	Amount (b)	
Customers added on rural lines during year:		1
Farm Customers		2
Nonfarm Customers		3
Total	0	4
Customers on rural lines at end of year:		5
Rural Customers (served at rural rates):		6
Farm		7
Nonfarm		8
Total	0	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	0	14

MONTHLY PEAK DEMAND AND ENERGY USAGE

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

Monthly Peak						Monthly Energy Usage	
Month (a)		kW (b)	Day of Week (c)	Date (MM/DD/YYYY) (d)	Time Beginning (HH:MM) (e)	(kWh) (000's) (f)	
January	01	5,737	Wednesday	01/30/2008	08:00	3,126	1
February	02	5,430	Monday	02/11/2008	11:00	2,912	2
March	03	5,163	Wednesday	03/05/2008	10:00	2,927	3
April	04	5,017	Thursday	04/10/2008	10:00	2,680	4
May	05	5,000	Tuesday	05/13/2008	12:00	2,533	5
June	06	5,653	Thursday	06/26/2008	12:00	2,941	6
July	07	6,531	Wednesday	07/16/2008	15:00	3,271	7
August	08	6,295	Friday	08/01/2008	13:00	3,272	8
September	09	6,698	Tuesday	09/02/2008	16:00	3,027	9
October	10	5,069	Monday	10/13/2008	12:00	2,941	10
November	11	5,061	Thursday	11/20/2008	10:00	2,876	11
December	12	5,661	Tuesday	12/16/2008	11:00	3,211	12
Total		67,315				35,717	

System Name

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

Type of Reading	Supplier	
60 minutes integrated	Dairyland Power Cooperative	1

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	178	4
Internal Combustion Reciprocating		5
Non-Conventional (wind, photovoltaic, etc.)		6
Total Generation	178	7
Purchases	35,539	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	35,717	15
Disposition of Energy		
Sales to Ultimate Consumers (including interdepartmental sales)	33,836	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	33,836	24
Energy Losses:		
Transmission Losses (if applicable)		26
Distribution Losses	1,881	27
Total Energy Losses	1,881	28
Loss Percentage (% Total Energy Losses of Total Source of Energy)	5.2664%	29
Total Disposition of Energy	35,717	30

SALES OF ELECTRICITY BY RATE SCHEDULE

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

Type of Sales/Rate Class Title (a)	Rate Schedule (b)	Avg. No. of Customers (c)	kWh (000 Omitted) (d)	
Residential Sales				
RESIDENTIAL	RG-1	1,119	10,010	1
Total Sales for Residential Sales		1,119	10,010	
Commercial & Industrial				
INDUSTRIAL	CP-1	26	18,800	2
COMMERCIAL	GS-1	228	4,521	3
INTERDEPARTMENTAL	GS-1	4	245	4
Total Sales for Commercial & Industrial		258	23,566	
Public Street & Highway Lighting				
STREET LIGHTING	MS-1	7	260	5
Total Sales for Public Street & Highway Lighting		7	260	
Sales for Resale				
NONE				6
Total Sales for Sales for Resale		0	0	
TOTAL SALES FOR ELECTRICITY		1,384	33,836	

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)	
		722,488	64,351	786,839	1
0	0	722,488	64,351	786,839	
51,369	37,061	1,016,086	119,798	1,135,884	2
		301,419	28,910	330,329	3
		20,390	1,764	22,154	4
51,369	37,061	1,337,895	150,472	1,488,367	
		38,968	1,424	40,392	5
0	0	38,968	1,424	40,392	
				0	6
0	0	0	0	0	
51,369	37,061	2,099,351	216,247	2,315,598	

PURCHASED POWER STATISTICS

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

Particulars (a)	(b)		(c)		
Name of Vendor	Dairyland				1
Point of Delivery					2
Type of Power Purchased (firm, dump, etc.)	OFF-PEAK				3
Voltage at Which Delivered	4160/2400 & 12470/72				4
Point of Metering	Substations 1 & 2				5
Total of 12 Monthly Maximum Demands -- kW	67,315				6
Average load factor	72.3220%				7
Total Cost of Purchased Power	1,470,347				8
Average cost per kWh	0.0414				9
On-Peak Hours (if applicable)					10
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	11
January	3,126				12
February	2,783				13
March	2,878				14
April	2,680				15
May	2,533				16
June	2,941				17
July	3,271				18
August	3,272				19
September	3,027				20
October	2,941				21
November	2,876				22
December	3,211				23
Total kWh (000)	35,539	0			24

Footnotes:

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

Footnotes:

PRODUCTION STATISTICS TOTALS

Particulars (a)	Total (b)	
Name of Plant		1
Unit Identification		2
Type of Generation		3
kWh Net Generation (000)	178	4
Is Generation Metered or Estimated?		5
Is Exciter & Station Use Metered or Estimated?		6
60-Minute Maximum Demand--kW (est. if not meas.)	8,100	7
Date and Hour of Such Maximum Demand	2/28/2008 10	8
Load Factor	0.0025	9
Maximum Net Generation in Any One Day	50,188	10
Date of Such Maximum	1/31/2008	11
Number of Hours Generators Operated	122	12
Maximum Continuous or Dependable Capacity--kW	0	13
Is Plant Owned or Leased?		14
Total Production Expenses	70,807	15
Cost per kWh of Net Generation (\$)	398	16
Monthly Net Generation --- kWh (000):		
January	0	17
February	129	18
March	49	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)	178	29
Gas Consumed--Therms	0	30
Average Cost per Therm Burned (\$)	0.0000	31
Fuel Oil Consumed Barrels (42 gal.)	294	32
Average Cost per Barrel of Oil Burned (\$)		33
Specific Gravity		34
Average BTU per Gallon		35
Lubricating Oil Consumed--Gallons	25	36
Average Cost per Gallon (\$)		37
kWh Net Generation per Gallon of Fuel Oil	14	38
kWh Net Generation per Gallon of Lubr. Oil	7120	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	5				2
Type of Generation	DIESEL				3
kWh Net Generation (000)	178				4
Is Generation Metered or Estimated?	M				5
Is Exciter & Station Use Metered or Estimated?	M				6
60-Minute Maximum Demand--kW (est. if not meas.)	8,100				7
Date and Hour of Such Maximum Demand	2/28/2008 10				8
Load Factor	0.0025				9
Maximum Net Generation in Any One Day	50,188				10
Date of Such Maximum	01/31/2008				11
Number of Hours Generators Operated	122				12
Maximum Continuous or Dependable Capacity--kW					13
Is Plant Owned or Leased?	O				14
Total Production Expenses	70,807				15
Cost per kWh of Net Generation (\$)	397.7921				16
Monthly Net Generation --- kWh (000):					
January	0				17
February	129				18
March	49				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)	178				29
Gas Consumed--Therms					30
Average Cost per Therm Burned (\$)					31
Fuel Oil Consumed Barrels (42 gal.)	294				32
Average Cost per Barrel of Oil Burned (\$)	122.2505				33
Specific Gravity					34
Average BTU per Gallon					35
Lubricating Oil Consumed--Gallons	25				36
Average Cost per Gallon (\$)	10.9000				37
kWh Net Generation per Gallon of Fuel Oil					38
kWh Net Generation per Gallon of Lubr. Oil	7,120				39
Does plant produce steam for heating or other purposes in addition to elec. generation?					40
Coal consumed--tons (2,000 lbs.)					42
Average Cost per Ton (\$)					43
Kind of Coal Used					44
Average BTU per Pound					45
Water Evaporated--Thousands of Pounds					46
Is Water Evaporated, Metered or Estimated?					47
Lbs. of Steam per Lb. of Coal or Equivalent Fuel					48
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.					49
Based on Total Coal Used at Plant					50
Based on Coal Used Solely in Electric Generation					51
Average BTU per kWh Net Generation					52
Total Cost of Fuel (Oil and/or Coal) per kWh Net Generation (\$)					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)	
Fennimore	4	1964	Recip	Fairbanks - Morse	720	1,880	1
Fennimore	5	1952	Recip	Fairbanks - Morse	720	1,504	2
Fennimore	6	1999	Recip	CAT	1,800	2,598	3
Fennimore	7	1999	Recip	CAT	1,800	2,598	4
Fennimore	8	1999	Recip	CAT	1,800	2,598	5
Total						11,178	

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)			
							1
							2
							3
							4
							5
Total		0	0	0	0	0	

HYDRAULIC GENERATING PLANTS

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

HYDRAULIC GENERATING PLANTS (cont.)

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

1

SUBSTATION EQUIPMENT

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

Particulars (a)	Utility Designation			(f)
	(b)	(c)	(d)	
Name of Substation	City	Diesel sub	Indus Park	1
Voltage--High Side	69	69	69	2
Voltage--Low Side	4,160	42	12,470	3
Num. Main Transformers in Operation	1	1	1	4
Total Capacity of Transformers in kVA	5,000	750	6,000	5
Number of Spare Transformers on Hand	1	1	1	6
15-Minute Maximum Demand in kW				7
Dt and Hr of Such Maximum Demand				8
Kwh Output				9
Footnotes				10

SUBSTATION EQUIPMENT (continued)

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

SUBSTATION EQUIPMENT (continued)

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

ELECTRIC DISTRIBUTION METERS & LINE TRANSFORMERS

Particulars (a)	Number of Watt-Hour Meters (b)	Line Transformers		Total Cap. (kVA) (d)	
		Number (c)			
Number first of year	1,478	397		34,079	1
Acquired during year	5				2
Total	1,483	397		34,079	3
Retired during year	36	12		538	4
Sales, transfers or adjustments increase (decrease)					5
Number end of year	1,447	385		33,541	6
Number end of year accounted for as follows:					7
In customers' use	1,382	297		25,866	8
In utility's use					9
Locked meters on customers' premises					10
In stock	65	88		7,675	11
Total end of year	1,447	385		33,541	12
					13

STREET LIGHTING EQUIPMENT

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

Particulars (a)	Watts (b)	Number Each Type (c)	kWh Used Annually (d)	
Street Lighting Non-Ornamental				
Sodium Vapor	100	234	121,700	1
Total		234	121,700	
Ornamental				
Sodium Vapor	150	121	99,403	2
Sodium Vapor	250	19	33,487	3
Total		140	132,890	
Other				
NONE				4
Total		0	0	