



3014 (02-05-09)

ANNUAL REPORT

OF

Name: STRATFORD MUNICIPAL WATER AND ELECTRIC UTILITY

Principal Office: 265 N THIRD AVE
P.O. BOX 12
STRATFORD, WI 54484-0012

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.

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: STRATFORD MUNICIPAL WATER AND ELECTRIC UTILITY

Utility Address: 265 N THIRD AVE
P.O. BOX 12
STRATFORD, WI 54484-0012

When was utility organized? 10/21/1921

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: ROSEANN JOHNSON

Title: UTILITY CLERK

Office Address:

265 N 3RD AVENUE
P.O. BOX 12
STRATFORD, WI 54484-0012

Telephone: (715) 687 - 4166

Fax Number: (715) 687 - 4435

Email Address: stratfordutility@fibernetcc.com

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

Name: DANIEL NELSON

Title: SENIOR ACCOUNTANT

Office Address: VIRCHOW, KRAUSE & COMPANY, LLP

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

Telephone: (608) 240 - 2364

Fax Number: (608) 249 - 8532

Email Address: dnelson@virchowkrause.com

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

Name: PAUL PANKRATZ

Title: CHAIRMAN OF WATER AND ELECTRIC UTILITY COMMISSION

Office Address:

265 N THIRD AVE
P.O. BOX 12
STRATFORD, WI 54484-0012

Telephone: (715) 687 - 4166

Fax Number:

Email Address:

Are records of utility audited by individuals or firms, other than utility employee? NO

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

Name:

Title:

Office Address:

Telephone:

Fax Number:

Email Address:

IDENTIFICATION AND OWNERSHIP

Date of most recent audit report:

Period covered by most recent audit:

Names and titles of utility management including manager or superintendent:

Name: MR JERRY FRODL

Title: SUPERINTENDENT

Office Address:

265 N THIRD AVE
P.O. BOX 12
STRATFORD, WI 54484-0012

Telephone: (715) 687 - 4118

Fax Number: (715) 687 - 4435

Email Address: stratfordpubworks@fibernetcc.com

Name of utility commission/committee: Stratford Water & Electric Utility Commission

Names of members of utility commission/committee:

MR WESLEY MANECKE
MR PAUL PANKRATZ, CHAIRMAN
MR TIM SCHOENHERR,

Is sewer service rendered by the utility? NO

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

Date of Ordinance: [REDACTED]

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

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

Firm Name: NONE

Contact Person:

Title:

Telephone:

Fax Number:

Email Address:

Contract/Agreement beginning-ending dates:

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

IDENTIFICATION AND OWNERSHIP

Identification and Ownership (Page iv)

General footnotes

ACCOUNTANTS' COMPILATION REPORT

To the Utility Commission
Village of Stratford, Wisconsin

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

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

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

Madison, Wisconsin
_____, 2009

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	1,873,121	1,832,996	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	1,507,665	1,527,345	2
Depreciation Expense (403)	135,405	96,090	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	69,944	63,753	5
Total Operating Expenses	1,713,014	1,687,188	
Net Operating Income	160,107	145,808	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	160,107	145,808	
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)	17,812	32,192	10
Miscellaneous Nonoperating Income (421)	312	61,574	11
Total Other Income	18,124	93,766	
Total Income	178,231	239,574	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(6,615)	(6,615)	12
Other Income Deductions (426)	18,656	17,739	13
Total Miscellaneous Income Deductions	12,041	11,124	
Income Before Interest Charges	166,190	228,450	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	8,297	12,459	14
Amortization of Debt Discount and Expense (428)	0	1,489	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	8,297	13,948	
Net Income	157,893	214,502	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	3,184,115	2,968,781	20
Balance Transferred from Income (433)	157,893	214,502	21
Miscellaneous Credits to Surplus (434)	0	832	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)	3,342,008	3,184,115	

DETAILS OF INCOME STATEMENT ACCOUNTS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
UTILITY OPERATING INCOME				
Operating Revenues (400):				
Derived	1,873,121	0	1,873,121	1
Total (Acct. 400):	1,873,121	0	1,873,121	
Operation and Maintenance Expense (401-402):				
Derived	1,507,665	0	1,507,665	2
Total (Acct. 401-402):	1,507,665	0	1,507,665	
Depreciation Expense (403):				
Derived	135,405	0	135,405	3
Total (Acct. 403):	135,405	0	135,405	
Amortization Expense (404-407):				
Derived	0	0	0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	69,944	0	69,944	5
Total (Acct. 408):	69,944	0	69,944	
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:	160,107	0	160,107	
OTHER INCOME				
Income from Merchandising, Jobbing and Contract Work (415-416):				
Derived	0	0	0	8
Total (Acct. 415-416):	0	0	0	
Income from Nonutility Operations (417):				
NONE			0	9
Total (Acct. 417):	0	0	0	
Nonoperating Rental Income (418):				
NONE			0	10
Total (Acct. 418):	0	0	0	
Interest and Dividend Income (419):				
INVESTMENT INCOME	17,812		17,812	11
Total (Acct. 419):	17,812	0	17,812	
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):				
MISCELLANEOUS- ELECTRIC	312		312	14
Total (Acct. 421):	312	0	312	
TOTAL OTHER INCOME:	18,124	0	18,124	
MISCELLANEOUS INCOME DEDUCTIONS				
Miscellaneous Amortization (425):				
Regulatory Liability (253) Amortization	(6,615)	0	(6,615)	15
NONE			0	16
Total (Acct. 425):	(6,615)	0	(6,615)	
Other Income Deductions (426):				
Depreciation Expense on Contributed Plant - Water	0	8,381	8,381	17
Depreciation Expense on Contributed Plant - Electric	0	10,275	10,275	18
NONE			0	19
Total (Acct. 426):	0	18,656	18,656	
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(6,615)	18,656	12,041	
INTEREST CHARGES				
Interest on Long-Term Debt (427):				
Derived	8,297	0	8,297	20
Total (Acct. 427):	8,297	0	8,297	
Amortization of Debt Discount and Expense (428):				
NONE			0	21
Total (Acct. 428):	0	0	0	
Amortization of Premium on Debt--Cr. (429):				
NONE			0	22
Total (Acct. 429):	0	0	0	
Interest on Debt to Municipality (430):				
Derived	0	0	0	23
Total (Acct. 430):	0	0	0	
Other Interest Expense (431):				
Derived	0	0	0	24
Total (Acct. 431):	0	0	0	
Interest Charged to Construction--Cr. (432):				
NONE			0	25
Total (Acct. 432):	0	0	0	
TOTAL INTEREST CHARGES:	8,297	0	8,297	
NET INCOME:	176,549	(18,656)	157,893	
EARNED SURPLUS				
Unappropriated Earned Surplus (Beginning of Year) (216):				
Derived	2,532,831	651,284	3,184,115	26
Total (Acct. 216):	2,532,831	651,284	3,184,115	

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	176,549	(18,656)	157,893	27
Total (Acct. 433):	176,549	(18,656)	157,893	
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):	2,709,380	632,628	3,342,008	

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

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

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	281,484	1,591,637	0	0	1,873,121	1
Less: interdepartmental sales	0	2,658	0	0	2,658	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	281,484	1,588,979	0	0	1,870,463	

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	56,258	0	56,258	1
Electric operating expenses	54,085	0	54,085	2
Gas operating expenses	0	0	0	3
Heating operating expenses	0	0	0	4
Sewer operating expenses	0	0	0	5
Merchandising and jobbing	0	0	0	6
Other nonutility expenses	0	0	0	7
Water utility plant accounts	0	0	0	8
Electric utility plant accounts	0	0	0	9
Gas utility plant accounts	0	0	0	10
Heating utility plant accounts	0	0	0	11
Sewer utility plant accounts	0	0	0	12
Accum. prov. for depreciation of water plant	0	0	0	13
Accum. prov. for depreciation of electric plant	0	0	0	14
Accum. prov. for depreciation of gas plant	0	0	0	15
Accum. prov. for depreciation of heating plant	0	0	0	16
Accum. prov. for depreciation of sewer plant	0	0	0	17
Clearing accounts	0	0	0	18
All other accounts	0	0	0	19
Total Payroll	110,343	0	110,343	

FULL-TIME EMPLOYEES (FTE)

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

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

Industry (a)	FTE (b)	
Water	1.8	1
Electric	2.2	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)	6,212,968	4,342,500	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	1,478,203	1,329,990	2
Net Utility Plant	4,734,765	3,012,510	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	5,900	5,900	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	5,900	5,900	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Sinking Funds (125)	0	57,670	7
Depreciation Fund (126)	0		8
Other Special Funds (128)	0		9
Total Other Property and Investments	5,900	63,570	
CURRENT AND ACCRUED ASSETS			
Cash (131)	560,687	322,149	10
Special Deposits (134)	0		11
Working Funds (135)			12
Temporary Cash Investments (136)			13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	168,668	214,592	15
Other Accounts Receivable (143)	15,601	16,786	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	138,644	134,322	18
Plant Materials and Operating Supplies (154)	0	0	19
Merchandise (155)	0	0	20
Other Materials and Supplies (156)	0	0	21
Stores Expense (163)	0	0	22
Prepayments (165)	5,036	2,108	23
Interest and Dividends Receivable (171)			24
Accrued Utility Revenues (173)			25
Miscellaneous Current and Accrued Assets (174)			26
Total Current and Accrued Assets	888,636	689,957	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	27
Extraordinary Property Losses (182)	0	0	28
Preliminary Survey and Investigation Charges (183)	0	0	29
Clearing Accounts (184)	0		30
Temporary Facilities (185)	0		31
Miscellaneous Deferred Debits (186)	0		32
Total Deferred Debits	0	0	
Total Assets and Other Debits	5,629,301	3,766,037	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	1,941,015	105,966	33
Appropriated Earned Surplus (215)			34
Unappropriated Earned Surplus (216)	3,342,008	3,184,115	35
Total Proprietary Capital	5,283,023	3,290,081	
LONG-TERM DEBT			
Bonds (221)	0	55,000	36
Advances from Municipality (223)	0	0	37
Other Long-Term Debt (224)	160,753	195,023	38
Total Long-Term Debt	160,753	250,023	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	39
Accounts Payable (232)	5,907	41,404	40
Payables to Municipality (233)	15,143	16,586	41
Customer Deposits (235)			42
Taxes Accrued (236)	59,390	54,021	43
Interest Accrued (237)	0	823	44
Tax Collections Payable (241)			45
Miscellaneous Current and Accrued Liabilities (242)	955	2,596	46
Total Current and Accrued Liabilities	81,395	115,430	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	47
Customer Advances for Construction (252)			48
Other Deferred Credits (253)	104,130	110,503	49
Total Deferred Credits	104,130	110,503	
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	5,629,301	3,766,037	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
First of Year:					
Total Utility Plant - First of Year	2,311,576	0	0	2,030,924	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)	3,615,585	0	0	1,751,086	2
Utility Plant in Service - Contributed Plant (101.2)	525,949	0	0	320,348	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	4,141,534	0	0	2,071,434	
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)	521,752	0	0	740,043	9
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	101,671	0	0	114,737	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	623,423	0	0	854,780	
Other Utility Plant Accounts:					
Utility Plant Acquisition Adjustments (117)					16
Accumulated Provision for Amortization of Utility Plant Acquisition Adjustments (118)					17
Other Utility Plant Adjustments (119)					18
Total Other Utility Plant Accounts	0	0	0	0	
Net Utility Plant	3,518,111	0	0	1,216,654	

**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)	442,089	690,149			1,132,238	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	75,767	59,638			135,405	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	2,168				2,168	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage		8,054			8,054	10
Other credits (specify):						11
Transportation Clearing	1,728	10,572			12,300	12
					0	13
					0	14
					0	15
Total credits	79,663	78,264	0	0	157,927	16
Debits during year						17
Book cost of plant retired	0	28,370			28,370	18
Cost of removal	0	0			0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	0	28,370	0	0	28,370	25
Balance end of year (111.1)	521,752	740,043	0	0	1,261,795	26
Footnotes						27

ACCUMULATED PROVISION FOR DEPRECIATION OF UTILITY PLANT ON CONTRIBUTED PLANT IN SERVICE (ACCT. 111.2)

Depreciation Accruals (Credits) during the year (111.2):

1. Report the amounts charged in the operating sections to Other Income Deductions (426).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	Electric (c)	(d)	(e)	Total (f)	
Balance first of year (111.2)	93,290	104,462			197,752	1
Credits During Year						2
Accruals:						3
Charged Other Income Deductions (426)	8,381	10,275			18,656	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	8,381	10,275	0	0	18,656	16
Debits during year						17
Book cost of plant retired	0	0			0	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	0	0	0	0	0	25
Balance end of year (111.2)	101,671	114,737	0	0	216,408	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
26.7 acres of land	5,900			5,900	2
Total Nonutility Property (121)	5,900	0	0	5,900	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	5,900	0	0	5,900	

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	0	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	0	
Balance end of year	0	

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	0	0	1
Water utility (154)		0	2
Sewer utility (154)		0	3
Heating utility (154)			4
Gas utility (154)		0	5
Merchandise (155)		0	6
Other materials & supplies (156)		0	7
Stores expense (163)			8
Total Materials and Supplies	0	0	

**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)				
NONE				1
Total			0	
Unamortized premium on debt (251)				
NONE				2
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	105,966	1
Changes during year (explain):		
TIF FINANCED ADDITIONS	1,835,049	* 2
Balance end of year	<u>1,941,015</u>	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Capital Paid in by Municipality (Acct. 200) (Page F-15)

General footnotes

The utility financed the new water treatment facility through the TIF District.

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)	
Electric system revenue bonds	09/01/1998	09/01/2008	4.34%	0	1
Total Bonds (Account 221):				0	

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)					
2006 BANK LOAN	08/28/2006	08/15/2008	5.02%	0	2
2005 BANK LOAN	09/13/2005	09/15/2015	3.66%	160,753	3
Total for Account 224				160,753	
Notes Payable (231)					
NONE	00/00/0000	00/00/0000	0.00%		4
Total for Account 231				0	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	54,021	1
Accruals:		
Charged water department expense	35,684	2
Charged electric department expense	34,143	3
Charged sewer department expense	524	4
Other (explain):		
NONE		5
Total Accruals and other credits	70,351	
Taxes paid during year:		
County, state and local taxes	54,021	6
Social Security taxes	8,617	7
PSC Remainder Assessment	1,844	8
Other (explain):		
GROSS RECEIPTS TAX	500	9
Total payments and other debits	64,982	
Balance end of year	59,390	

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)					
NONE	0			0	1
1998 revenue bonds	823	1,668	2,491	0	2
Subtotal	823	1,668	2,491	0	
Advances from Municipality (223)					
NONE	0			0	3
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
BANK LOAN	0	6,629	6,629	0	4
2006 BANK LOAN	0			0	5
Subtotal	0	6,629	6,629	0	
Notes Payable (231)					
NONE	0			0	6
Subtotal	0	0	0	0	
Total	823	8,297	9,120	0	

INTEREST ACCRUED (ACCT. 237)

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

Bonds (221): If Interest Accrued During Year is non-zero AND the Bonds schedule shows a Principal Amount EOY of zero or less, please explain.

Revenue Bonds paid in full in 2008.

DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Sinking Funds (125):		
NONE		3
Total (Acct. 125):	0	
Depreciation Fund (126):		
NONE		4
Total (Acct. 126):	0	
Other Special Funds (128):		
NONE		5
Total (Acct. 128):	0	
Special Deposits (134):		
NONE		6
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE		7
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	16,484	8
Electric	152,184	9
Sewer (Regulated)		10
Other (specify):		
NONE		11
Total (Acct. 142):	168,668	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	15,143	12
Merchandising, jobbing and contract work		13
Other (specify):		
INTEREST RECEIVABLE	458	14
Total (Acct. 143):	15,601	
Receivables from Municipality (145):		
DECEMBER 2008 PAYROLL OWED BY VILLAGE	31,215	15
DELINQUENT UTILITY BILLS ON TAX ROLL	2,260	16
2008 PUBLIC FIRE PROTECTION	95,161	17
2008 JOINT METERING COSTS OWED BY SEWER UTILITY	9,973	18

DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

Particulars (a)	Balance End of Year (b)	
Receivables from Municipality (145):		
DECEMBER 2008 PHONE EXPENSE OWED BY SEWER UTILITY	35	19
Total (Acct. 145):	138,644	
Prepayments (165):		
PREPAID INSURANCE	2,503	20
PREPAID COMPUTER SUPPORT	2,533	21
Total (Acct. 165):	5,036	
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):		
NONE		26
Total (Acct. 186):	0	
Payables to Municipality (233):		
DECEMBER 2008 SEWER BILLING OWED TO VILLAGE	15,143	27
Total (Acct. 233):	15,143	
Other Deferred Credits (253):		
Regulatory Liability	99,226	28
PUBLIC BENEFITS	3,994	29
WI DEFERRED COMPENSATION PROGRAM	910	30
Total (Acct. 253):	104,130	

DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

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

143- Amount to be received for sewer billings. Amount is then paid to municipality, shown in account 233.

145- done

233- done, see details for account 143

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)	2,700,606	1,735,760	0	0	4,436,366	1
Materials and Supplies	0	0	0	0	0	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (111.1)	481,920	715,096	0	0	1,197,016	4
Customer Advances for Construction					0	5
Regulatory Liability	48,690	53,843	0	0	102,533	6
NONE					0	7
Average Net Rate Base	2,169,996	966,821	0	0	3,136,817	
 Net Operating Income	 23,655	 136,452	 0	 0	 160,107	 8
Net Operating Income as a percent of						
Average Net Rate Base	1.09%	14.11%	N/A	N/A	5.10%	

**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	50,261	55,580	0	0	105,841	1
Add credits during year:						
NONE					0	2
Deduct charges:						
Miscellaneous Amortization (425)	3,141	3,474	0	0	6,615	3
Other (specify):						
NONE					0	4
Balance End of Year	47,120	52,106	0	0	99,226	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	276,599	274,359	1
Total Sales of Water	276,599	274,359	
Other Operating Revenues			
Forfeited Discounts (470)	486	438	2
Rents from Water Property (472)	2,800	2,800	3
Interdepartmental Rents (473)	0	0	4
Other Water Revenues (474)	1,599	1,775	5
Total Other Operating Revenues	4,885	5,013	
Total Operating Revenues	281,484	279,372	
Operation and Maintenance Expenses			
Source of Supply Expenses (600-605)	9,051	7,755	6
Pumping Expenses (620-625)	16,626	16,946	7
Water Treatment Expenses (630-635)	13,780	9,144	8
Transmission and Distribution Expenses (640-655)	39,873	23,207	9
Customer Accounts Expenses (901-906)	2,158	2,002	10
Sales Expenses (910)	0	0	11
Administrative and General Expenses (920-935)	64,773	47,664	12
Total Operation and Maintenance Expenses	146,261	106,718	
Other Operating Expenses			
Depreciation Expense (403)	75,767	42,334	13
Amortization Expense (404-407)		0	14
Taxes (408)	35,801	34,472	15
Total Other Operating Expenses	111,568	76,806	
Total Operating Expenses	257,829	183,524	
NET OPERATING INCOME	23,655	95,848	

WATER OPERATING REVENUES - SALES OF WATER

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

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential (460.1)				1
Commercial (460.2)				2
Industrial (460.3)				3
Public Authority (460.4)				4
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential (461.1)	469	16,894	104,180	5
Commercial (461.2)	75	9,170	40,103	6
Industrial (461.3)	9	4,418	17,167	7
Public Authority (461.4)	6	2,260	12,801	8
Total Metered Sales to General Customers (461)	559	32,742	174,251	
Private Fire Protection Service (462)	6		7,188	9
Public Fire Protection Service (463)	1		95,160	10
Other Water Sales (465)				11
Sales for Resale (466)		0	0	12
Interdepartmental Sales (467)				13
Total Sales of Water	566	32,742	276,599	

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):		
NONE		2
Wholesale fire protection billed		3
Amount billed (usually per rate schedule F-1 or Fd-1)	95,160	4
Total Public Fire Protection Service (463)	95,160	
Forfeited Discounts (470):		
NONE		5
Customer late payment charges	486	6
Other (specify):		
Total Forfeited Discounts (470)	486	
Rents from Water Property (472):		
SHOP RENT FROM VILLAGE	1,200	7
LAND RENT FROM CUSTOMER	150	8
ANTENNA RENTAL	1,450	9
Total Rents from Water Property (472)	2,800	
Interdepartmental Rents (473):		
NONE		10
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
NONE		11
Return on net investment in meters charged to sewer department	1,599	12
Other (specify):		
Total Other Water Revenues (474)	1,599	

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)	8,772	7,445	1
Purchased Water (601)		0	2
Operation Supplies and Expenses (602)	279	310	3
Maintenance of Water Source Plant (605)		0	4
Total Source of Supply Expenses	9,051	7,755	
PUMPING EXPENSES			
Operation Labor (620)	8,772	7,445	5
Fuel for Power Production (621)		0	6
Fuel or Power Purchased for Pumping (622)	7,607	7,683	7
Operation Supplies and Expenses (623)	47	537	8
Maintenance of Pumping Plant (625)	200	1,281	9
Total Pumping Expenses	16,626	16,946	
WATER TREATMENT EXPENSES			
Operation Labor (630)	8,772	7,445	10
Chemicals (631)	3,981	1,286	11
Operation Supplies and Expenses (632)	730	413	12
Maintenance of Water Treatment Plant (635)	297	0	13
Total Water Treatment Expenses	13,780	9,144	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Labor (640)	8,772	7,445	14
Operation Supplies and Expenses (641)	7,827	3,187	15
Maintenance of Distribution Reservoirs and Standpipes (650)	2,046	640	16
Maintenance of Mains (651)	19,042	6,036	17
Maintenance of Services (652)	0	245	18
Maintenance of Meters (653)	1,939	1,557	19
Maintenance of Hydrants (654)	247	4,097	20
Maintenance of Other Plant (655)		0	21
Total Transmission and Distribution Expenses	39,873	23,207	
CUSTOMER ACCOUNTS EXPENSES			
Meter Reading Labor (901)	1,345	1,282	22
Accounting and Collecting Labor (902)		0	23
Supplies and Expenses (903)	813	720	24
Uncollectible Accounts (904)		0	25

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
CUSTOMER ACCOUNTS EXPENSES			
Customer Service and Information Expenses (906)			26
Total Customer Accounts Expenses	2,158	2,002	
SALES EXPENSES			
Sales Expenses (910)		0	27
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	16,150	15,822	28
Office Supplies and Expenses (921)	2,708	2,436	29
Administrative Expenses Transferred--Credit (922)		0	30
Outside Services Employed (923)	11,638	6,706	31
Property Insurance (924)	1,447	1,128	32
Injuries and Damages (925)	1,352	1,357	33
Employee Pensions and Benefits (926)	16,497	14,174	34
Regulatory Commission Expenses (928)		0	35
Miscellaneous General Expenses (930)	1,199	1,589	36
Transportation Expenses (933)	4,669	4,417	37
Maintenance of General Plant (935)	9,113	35	38
Total Administrative and General Expenses	64,773	47,664	
Total Operation and Maintenance Expenses	146,261	106,718	

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.

651- Routine maintenance that is incurred on a cycle basis.

935- Since the utility has a new water treatemnt plant, there were additional maintenance costs compared to 2007.

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		31,668	30,571	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		524	498	2
Net property tax equivalent		31,144	30,073	
Social Security		4,376	4,089	3
PSC Remainder Assessment		281	310	4
Other (specify): NONE			0	5
Total tax expense		35,801	34,472	

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			Marathon				1
SUMMARY OF TAX RATES							
State tax rate	mills		0.170619				2
County tax rate	mills		5.214949				3
Local tax rate	mills		5.060900				4
School tax rate	mills		7.668042				5
Voc. school tax rate	mills		1.859165				6
Other tax rate - Local	mills		0.000000				7
Other tax rate - Non-Local	mills		0.000000				8
Total tax rate	mills		19.973675				9
Less: state credit	mills		1.104696				10
Net tax rate	mills		18.868979				11
PROPERTY TAX EQUIVALENT CALCULATION							
Local Tax Rate	mills		5.060900				12
Combined School Tax Rate	mills		9.527207				13
Other Tax Rate - Local	mills		0.000000				14
Total Local & School Tax	mills		14.588107				15
Total Tax Rate	mills		19.973675				16
Ratio of Local and School Tax to Total	dec.		0.730367				17
Total tax net of state credit	mills		18.868979				18
Net Local and School Tax Rate	mills		13.781274				19
Utility Plant, Jan. 1	\$	2,311,576	2,311,576				20
Materials & Supplies	\$	0	0				21
Subtotal	\$	2,311,576	2,311,576				22
Less: Plant Outside Limits	\$	1,300	1,300				23
Taxable Assets	\$	2,310,276	2,310,276				24
Assessment Ratio	dec.		0.994652				25
Assessed Value	\$	2,297,921	2,297,921				26
Net Local & School Rate	mills		13.781274				27
Tax Equiv. Computed for Current Year	\$	31,668	31,668				28
Tax Equivalent per 1994 PSC Report	\$	23,000					29
Any lower tax equivalent as authorized by municipality (see note 6)	\$						30
Tax equiv. for current year (see note 6)	\$	31,668					31
Footnotes							32

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)	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)	143,536				143,536	8
Supply Mains (316)	0				0	9
Other Water Source Plant (317)	0				0	10
Total Source of Supply Plant	143,536	0	0	0	143,536	
PUMPING PLANT						
Land and Land Rights (320)	4,229				4,229	11
Structures and Improvements (321)	141,104				141,104	12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	47,511	406			47,917	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	607				607	16
Total Pumping Plant	193,451	406	0	0	193,857	
WATER TREATMENT PLANT						
Land and Land Rights (330)	0	44,504			44,504	17
Structures and Improvements (331)	0	569,780			569,780	18
Sand or Other Media Filtration Equipment (332)	31,997	858,408			890,405	19
Membrane Filtration Equipment (333)					0	20
Other Water Treatment Equipment (334)		214,602			214,602	21
Total Water Treatment Plant	31,997	1,687,294	0	0	1,719,291	
TRANSMISSION AND DISTRIBUTION PLANT						
Land and Land Rights (340)	1,794				1,794	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	109,670				109,670	24
Transmission and Distribution Mains (343)	876,990	113,700			990,690	25
Services (345)	139,703	8,567			148,270	26
Meters (346)	78,817	75			78,892	27
Hydrants (348)	108,415	18,921			127,336	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	1,315,389	141,263	0	0	1,456,652	
GENERAL PLANT						
Land and Land Rights (389)	12,500				12,500	30
Structures and Improvements (390)	16,876				16,876	31
Office Furniture and Equipment (391)	2,048				2,048	32
Computer Equipment (391.1)	16,190	592			16,782	33
Transportation Equipment (392)	13,016				13,016	34
Stores Equipment (393)	2,471				2,471	35
Tools, Shop and Garage Equipment (394)	20,541	403			20,944	36
Laboratory Equipment (395)	0				0	37
Power Operated Equipment (396)	14,615				14,615	38
Communication Equipment (397)	2,022				2,022	39
SCADA Equipment (397.1)	0				0	40
Miscellaneous Equipment (398)	975				975	41
Total General Plant	101,254	995	0	0	102,249	
Total utility plant in service directly assignable	1,785,627	1,829,958	0	0	3,615,585	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	1,785,627	1,829,958	0	0	3,615,585	

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

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

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

331 - Additions for building and backwash of concrete tanks

332 - Additions for new water treatment facility equipment

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)	412,258				412,258	25
Services (345)	74,533				74,533	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)	39,158				39,158	28
Other Transmission and Distribution Plant (349)	0				0	29
Total Transmission and Distribution Plant	525,949	0	0	0	525,949	
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	525,949	0	0	0	525,949	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	525,949	0	0	0	525,949	

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			3,287	3,287	1
February			3,661	3,661	2
March			3,863	3,863	3
April			3,301	3,301	4
May			3,773	3,773	5
June			3,360	3,360	6
July			3,584	3,584	7
August			3,925	3,925	8
September			3,243	3,243	9
October			3,543	3,543	10
November			3,054	3,054	11
December			3,134	3,134	12
Total annual pumpage	0	0	41,728	41,728	

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):	41,728	1
Less: Gallons (000's) used in the treatment process:		2
Subtotal: Gallons (000's) entering distribution system:	41,728	3
Less: Gallons (000's) sold:	32,742	4
Gallons (000's) entering distribution system but not sold:	8,986	5
Estimated Water Usage:		6
Gallons (000's) used to flush mains:		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:	1,413	10
Subtotal Estimated Usage:	1,413	11
Estimated Water Losses:		12
Gallons (000's) lost due to main leaks or breaks:	403	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:	7,170	17
Subtotal of Estimated Losses:	7,573	18
Percentage of water entering distribution system sold:	78%	19
Percentage of unaccounted for water:	17%	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.)	261	22
Date of maximum: 10/21/2008		23
Cause of maximum: Flushing of mains and hydrants		24
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)	59	25
Date of minimum: 11/07/2008		26
Total KWH used by the utility (include pumping, treatment facilities and other utility operations):	140,626	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:	3	32
Number of service breaks repaired this year:	0	33
Population served (estimate the number of individuals served):		34
Inside municipality?	1,491	35
Outside municipality?		36

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
115 S 3RD AVENUE	#4	77	12	99,360	Yes	1
214 S 3RD AVENUE	#6	42	12	77,760	Yes	2
303 S WEBER AVENUE	#7	40	8	67,680	Yes	3
399 S WEBER AVENUE	#8	50	12	25,920	No	4
602 N 3RD AVENUE	#5	73	10	151,200	Yes	5
501 S WEBER AVENUE	#9	284	8	263,520	Yes	6

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	#6	1
Location	115 S 3RD AVE	602 N 3RD AVENUE	214 S 3RD AVENUE	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	GRUNDFOS	GRUNDFOS	MYERS	5
Year Installed	1990	1990	2001	6
Type	SUBMERSIBLE	SUBMERSIBLE	SUBMERSIBLE	7
Actual Capacity (gpm)	71	105	71	8
Pump Motor or Standby Engine Mfr	FRANKLIN	FRANKLIN	PORTABLE GENERATOR	9
Year Installed	2008	1990	2001	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	5	8	5	12
Footnotes				13
				14

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	#
Identification	#7	#8	#9	15
Location	303 S WEBER AVENUE	399 S WEBER AVENUE	501 S WEBER AVENUE	16
Purpose	P	P	P	17
Destination	D	D	D	18
Pump Manufacturer	GRUNDFOS	FRANKLIN	GRUNDFOS	19
Year Installed	1990	2001	2008	20
Type	SUBMERSIBLE	SUBMERSIBLE	SUBMERSIBLE	21
Actual Capacity (gpm)	80	30	200	22
Pump Motor or Standby Engine Mfr	FRANKLIN	FRANKLIN	FRANKLIN	23
Year Installed	2000	1997	2008	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	4	1	7	26
Footnotes				27
				28

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	#
Identification number or name	#1	#2	#3	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET		3
Year constructed	1920	1971		4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL		5
Elevation difference in feet (See Headnote 3.)	144	144		6
Total capacity in gallons (actual)	150,000	150,000		7
				8
WATER TREATMENT PLANT				9
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID	LIQUID	10
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	OTHER	11
Filters, type (gravity, pressure, other, none)	NONE	NONE	GRAVITY	12
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0000	0.0000	0.5759	13
Is a corrosion control chemical used (yes, no)?	N	N	N	14
Is water fluoridated (yes, no)?	N	N	N	15
Footnotes				16

WATER MAINS

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

Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	Number of Feet			Adjustments Increase or (Decrease) (g)	End of Year (h)	
			First of Year (d)	Added During Year (e)	Retired During Year (f)			
M	D	4.000	400				400	1
M	D	6.000	43,408	490			43,898	2
P	D	6.000	247	19			266	3
M	D	8.000	21,232				21,232	4
P	D	8.000	1,228	1,576			2,804	5
M	D	10.000	8,052				8,052	6
P	D	10.000	0	490			490	7
Total Within Municipality			74,567	2,575	0	0	77,142	
Total Utility			74,567	2,575	0	0	77,142	

WATER MAINS

Water Mains (Page W-19)

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

Water mains were financed by the TID District.

WATER SERVICES

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

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	270				270	2	1
M	1.000	293	3			296	75	2
P	1.000	1				1		3
M	1.250	4				4		4
M	1.500	9				9	1	5
P	2.000	2				2		6
M	2.000	7				7		7
M	3.000	2				2		8
M	4.000	1				1		9
P	6.000		2			2		10
M	6.000	7	1			8		11
M	8.000	2				2		12
Total Utility		598	6	0	0	604	78	

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.

Additions were financed by monies received from TID.

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	574	3			577	59	1
1.000	29				29	0	2
1.500	11				11	1	3
2.000	15				15	8	4
3.000	5				5	1	5
4.000	2				2	0	6
Total:	636	3	0	0	639	69	

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	467	58	7	8	0	37	577	1
1.000	2	12	2	4	0	9	29	2
1.500	0	5	1	3	2	0	11	3
2.000	0	3	6	3	1	2	15	4
3.000	0	0	1		3	1	5	5
4.000	0	0	0	1	0	1	2	6
Total:	469	78	17	19	6	50	639	

METERS

Meters (Page W-21)

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

The utility tests the meters at least once every 10 years. The utility tested the same number of meters in 2008 as it did in 2007.

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	1				1	1
Within Municipality	115	6			121	2
Total Fire Hydrants	116	6	0	0	122	
Flushing Hydrants						
	2				2	3
Total Flushing Hydrants	2	0	0	0	2	

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:	118
Number of distribution system valves end of year:	185
Number of distribution valves operated during year:	54

ELECTRIC OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Electricity			
Sales of Electricity (440-448)	1,584,306	1,545,656	1
Total Sales of Electricity	1,584,306	1,545,656	
Other Operating Revenues			
Forfeited Discounts (450)	3,662	3,135	2
Miscellaneous Service Revenues (451)	0	0	3
Sales of Water and Water Power (453)	0	0	4
Rent from Electric Property (454)	3,206	3,245	5
Interdepartmental Rents (455)	0	0	6
Other Electric Revenues (456)	463	1,588	7
Amortization of Construction Grants (457)	0	0	8
Total Other Operating Revenues	7,331	7,968	
Total Operating Revenues	1,591,637	1,553,624	
Operation and Maintenance Expenses			
Power Production Expenses (500-546)	1,234,374	1,268,716	9
Transmission Expenses (550-553)	0	0	10
Distribution Expenses (560-576)	48,144	80,995	11
Customer Accounts Expenses (901-904)	4,716	4,475	12
Customer Service and Information Expenses (906)			13
Sales Expenses (910)	0	0	14
Administrative and General Expenses (920-935)	74,170	66,441	15
Total Operation and Maintenance Expenses	1,361,404	1,420,627	
Other Expenses			
Depreciation Expense (403)	59,638	53,756	16
Amortization Expense (404-407)		0	17
Taxes (408)	34,143	29,281	18
Total Other Expenses	93,781	83,037	
Total Operating Expenses	1,455,185	1,503,664	
NET OPERATING INCOME	136,452	49,960	

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	3,662	1
Other (specify):		
NONE		2
Total Forfeited Discounts (450)	3,662	
Miscellaneous Service Revenues (451):		
NONE		3
Total Miscellaneous Service Revenues (451)	0	
Sales of Water and Water Power (453):		
NONE		4
Total Sales of Water and Water Power (453)	0	
Rent from Electric Property (454):		
GARAGE RENT	1,200	5
POLE RENTAL	2,006	6
Total Rent from Electric Property (454)	3,206	
Interdepartmental Rents (455):		
NONE		7
Total Interdepartmental Rents (455)	0	
Other Electric Revenues (456):		
SALES TAX DISCOUNT	248	8
OTHER REVENUES	215	9
Total Other Electric Revenues (456)	463	
Amortization of Construction Grants (457):		
NONE		10
Total Amortization of Construction Grants (457)	0	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
POWER PRODUCTION EXPENSES			
STEAM POWER GENERATION EXPENSES			
Operation Supervision and Labor (500)		0	1
Fuel (501)		0	2
Operation Supplies and Expenses (502)		0	3
Steam from Other Sources (503)		0	4
Steam Transferred -- Credit (504)		0	5
Maintenance of Steam Production Plant (506)		0	6
Total Steam Power Generation Expenses	0	0	
HYDRAULIC POWER GENERATION EXPENSES			
Operation Supervision and Labor (530)		0	7
Water for Power (531)		0	8
Operation Supplies and Expenses (532)		0	9
Maintenance of Hydraulic Production Plant (535)		0	10
Total Hydraulic Power Generation Expenses	0	0	
OTHER POWER GENERATION EXPENSES			
Operation Supervision and Labor (538)		0	11
Fuel (539)		0	12
Operation Supplies and Expenses (540)		0	13
Maintenance of Other Power Production Plant (543)		0	14
Total Other Power Generation Expenses	0	0	
OTHER POWER SUPPLY EXPENSES			
Purchased Power (545)	1,234,374	1,268,716	15
Other Expenses (546)		0	16
Total Other Power Supply Expenses	1,234,374	1,268,716	
Total Power Production Expenses	1,234,374	1,268,716	
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)	30,748	31,197	20
Line and Station Labor (561)		0	21
Line and Station Supplies and Expenses (562)	4,181	4,084	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)	6,971	34,788	28
Maintenance of Line Transformers (573)	644	3,132	29
Maintenance of Street Lighting and Signal Systems (574)	5,113	5,949	30
Maintenance of Meters (575)	487	1,845	31
Maintenance of Miscellaneous Distribution Plant (576)		0	32
Total Distribution Expenses	48,144	80,995	
CUSTOMER ACCOUNTS EXPENSES			
Meter Reading Labor (901)	3,790	3,638	33
Accounting and Collecting Labor (902)		0	34
Supplies and Expenses (903)	926	837	35
Uncollectible Accounts (904)		0	36
Customer Service and Information Expenses (906)			37
Total Customer Accounts Expenses	4,716	4,475	
SALES EXPENSES			
Sales Expenses (910)		0	38
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	18,848	18,175	39
Office Supplies and Expenses (921)	2,408	2,121	40
Administrative Expenses Transferred -- Credit (922)		0	41
Outside Services Employed (923)	14,137	14,852	42
Property Insurance (924)	347	362	43
Injuries and Damages (925)	938	950	44
Employee Pensions and Benefits (926)	15,627	13,865	45
Regulatory Commission Expenses (928)		0	46
Miscellaneous General Expenses (930)	4,548	1,714	47
Transportation Expenses (933)	16,876	13,905	48
Maintenance of General Plant (935)	441	497	49
Total Administrative and General Expenses	74,170	66,441	
Total Operation and Maintenance Expenses	1,361,404	1,420,627	

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.

572- The utility added a 1/4 mile of new lines in 2007, which resulted in additional operating costs as compared to 2008. The utility also incurred costs for tree trimming 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		27,839	23,450	1
Social Security		4,241	4,035	2
Wisconsin Gross Receipts Tax		500	403	3
PSC Remainder Assessment		1,563	1,393	4
Other (specify): NONE			0	5
Total tax expense		34,143	29,281	

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			Marathon				1
SUMMARY OF TAX RATES							
State tax rate	mills		0.170619				2
County tax rate	mills		5.214949				3
Local tax rate	mills		5.060900				4
School tax rate	mills		7.668042				5
Voc. school tax rate	mills		1.859165				6
Other tax rate - Local	mills		0.000000				7
Other tax rate - Non-Local	mills		0.000000				8
Total tax rate	mills		19.973675				9
Less: state credit	mills		1.104696				10
Net tax rate	mills		18.868979				11
PROPERTY TAX EQUIVALENT CALCULATION							
Local Tax Rate	mills		5.060900				12
Combined School Tax Rate	mills		9.527207				13
Other Tax Rate - Local	mills		0.000000				14
Total Local & School Tax	mills		14.588107				15
Total Tax Rate	mills		19.973675				16
Ratio of Local and School Tax to Total	dec.		0.730367				17
Total tax net of state credit	mills		18.868979				18
Net Local and School Tax Rate	mills		13.781274				19
Utility Plant, Jan. 1	\$	2,030,924	2,030,924				20
Materials & Supplies	\$	0	0				21
Subtotal	\$	2,030,924	2,030,924				22
Less: Plant Outside Limits	\$	0	0				23
Taxable Assets	\$	2,030,924	2,030,924				24
Assessment Ratio	dec.		0.994652				25
Assessed Value	\$	2,020,063	2,020,063				26
Net Local & School Rate	mills		13.781274				27
Tax Equiv. Computed for Current Year	\$	27,839	27,839				28
Tax Equivalent per 1994 PSC Report	\$	12,550					29
Any lower tax equivalent as authorized by municipality (see note 5)	\$						30
Tax equiv. for current year (see note 5)	\$	27,839					31
Footnotes							32

ELECTRIC UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

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

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

ELECTRIC UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
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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)	3,157				3,157	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)	245,589				245,589	38
Overhead Conductors and Devices (365)	242,137				242,137	39
Underground Conduit (366)	41,420				41,420	40
Underground Conductors and Devices (367)	225,212				225,212	41
Line Transformers (368)	586,272				586,272	42
Services (369)	17,843				17,843	43
Meters (370)	45,144	1,284	210		46,218	44
Installations on Customers' Premises (371)	68				68	45
Leased Property on Customers' Premises (372)	0				0	46
Street Lighting and Signal Systems (373)	133,220				133,220	47
Total Distribution Plant	1,540,062	1,284	210	0	1,541,136	
GENERAL PLANT						
Land and Land Rights (389)	12,750				12,750	48
Structures and Improvements (390)	47,900				47,900	49
Office Furniture and Equipment (391)	2,918				2,918	50
Computer Equipment (391.1)	15,892	592	400		16,084	51
Transportation Equipment (392)	53,491	56,500	27,760		82,231	52
Stores Equipment (393)	687				687	53
Tools, Shop and Garage Equipment (394)	16,885				16,885	54
Laboratory Equipment (395)	0				0	55
Power Operated Equipment (396)	15,284				15,284	56
Communication Equipment (397)	1,431	645			2,076	57
SCADA Equipment (397.1)	0				0	58
Miscellaneous Equipment (398)	13,135				13,135	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	180,373	57,737	28,160	0	209,950	
Total utility plant in service directly assignable	1,720,435	59,021	28,370	0	1,751,086	
Common Utility Plant Allocated to Electric Department (300)	0				0	61
Total utility plant in service	1,720,435	59,021	28,370	0	1,751,086	

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

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

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

392- Utility purchased a new utility truck.

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)	36,878				36,878	38
Overhead Conductors and Devices (365)	61,032				61,032	39
Underground Conduit (366)	36,745				36,745	40
Underground Conductors and Devices (367)	175,834	9,859			185,693	41
Line Transformers (368)	0				0	42
Services (369)	0				0	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	310,489	9,859	0	0	320,348	
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	310,489	9,859	0	0	320,348	
Common Utility Plant Allocated to Electric Department (300)	0				0	61
Total utility plant in service	310,489	9,859	0	0	320,348	

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

RURAL LINE CUSTOMERS

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

Particulars (a)	Amount (b)	
Customers added on rural lines during year:		1
Farm Customers		2
Nonfarm Customers	8	3
Total	8	4
Customers on rural lines at end of year:		5
Rural Customers (served at rural rates):		6
Farm		7
Nonfarm		8
Total	0	9
Customers served at other than rural rates:		10
Farm		11
Nonfarm	8	12
Total	8	13
Total customers on rural lines at end of year	8	14

MONTHLY PEAK DEMAND AND ENERGY USAGE

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

Monthly Peak						Monthly Energy Usage	
Month (a)		kW (b)	Day of Week (c)	Date (MM/DD/YYYY) (d)	Time Beginning (HH:MM) (e)	(kWh) (000's) (f)	
January	01	3,503	Monday	01/21/2008	10:00	1,807	1
February	02	3,540	Thursday	02/21/2008	09:00	1,712	2
March	03	3,447	Tuesday	03/04/2008	11:00	1,662	3
April	04	3,211	Tuesday	04/08/2008	10:00	1,495	4
May	05	3,003	Tuesday	05/06/2008	11:00	1,399	5
June	06	3,289	Thursday	06/26/2008	12:00	1,398	6
July	07	3,352	Tuesday	07/29/2008	14:00	1,543	7
August	08	3,306	Tuesday	08/05/2008	14:00	1,488	8
September	09	3,327	Tuesday	09/02/2008	12:00	1,397	9
October	10	2,990	Monday	10/27/2008	12:00	1,473	10
November	11	3,284	Wednesday	11/19/2008	11:00	1,581	11
December	12	3,653	Tuesday	12/16/2008	11:00	1,932	12
Total		39,905				18,887	

System Name STRATFORD ELECTRIC UTILITY

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

Type of Reading	Supplier
60 minutes integrated	WISCONSIN PUBLIC SERVICE

ELECTRIC ENERGY ACCOUNT

Particulars (a)	kWh (000's) (b)	
Source of Energy		
Generation (excluding Station Use):		
Fossil Steam	0	1
Nuclear Steam		2
Hydraulic		3
Internal Combustion Turbine		4
Internal Combustion Reciprocating		5
Non-Conventional (wind, photovoltaic, etc.)		6
Total Generation	0	7
Purchases	18,887	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	18,887	15
Disposition of Energy		
Sales to Ultimate Consumers (including interdepartmental sales)	17,789	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.)	27	22
Total Used by Company	27	23
Total Sold and Used	17,816	24
Energy Losses:		
Transmission Losses (if applicable)		26
Distribution Losses	1,044	27
Total Energy Losses	1,044	28
Loss Percentage (% Total Energy Losses of Total Source of Energy)	5.5276%	29
Total Disposition of Energy	18,860	30

SALES OF ELECTRICITY BY RATE SCHEDULE

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

Type of Sales/Rate Class Title (a)	Rate Schedule (b)	Avg. No. of Customers (c)	kWh (000 Omitted) (d)	(e)	(f)
Residential Sales					
RESIDENTIAL	RG-1	680	5,527		1
Total Sales for Residential Sales		680	5,527		
Commercial & Industrial					
SMALL POWER	CP-1	13	4,642		2
LARGE POWER	CP-2	5	3,545		3
GENERAL SERVICE	GS-1	140	3,819		4
Total Sales for Commercial & Industrial		158	12,006		
Public Street & Highway Lighting					
STREET LIGHTING	MS-1	2	235		5
ATHLETIC FIELD	MS-2	2	21		6
Total Sales for Public Street & Highway Lighting		4	256		
Sales for Resale					
INTERDEPARTMENTAL SALES	GS-1	1	27		7
Total Sales for Sales for Resale		1	27		
TOTAL SALES FOR ELECTRICITY		843	17,816		

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)	
		334,645	199,806	534,451	1
0	0	334,645	199,806	534,451	
16,390	1,334	201,788	175,609	377,397	2
10,853	13,477	152,367	126,573	278,940	3
0	0	216,205	135,793	351,998	4
27,243	14,811	570,360	437,975	1,008,335	
		28,486	8,290	36,776	5
		1,256	829	2,085	6
0	0	29,742	9,119	38,861	
		1,456	1,203	2,659	7
0	0	1,456	1,203	2,659	
27,243	14,811	936,203	648,103	1,584,306	

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	WIS PUBLIC SERVICE				1
Point of Delivery	E NORTH STREET				2
Type of Power Purchased (firm, dump, etc.)	FIRM				3
Voltage at Which Delivered	24.9Kv				4
Point of Metering	E NORTH STREET				5
Total of 12 Monthly Maximum Demands -- kW	39,905				6
Average load factor	64.8355%				7
Total Cost of Purchased Power	1,234,374				8
Average cost per kWh	0.0654				9
On-Peak Hours (if applicable)	6am - 10pm				10
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	11
January	797	1,010			12
February	755	957			13
March	680	982			14
April	692	804			15
May	623	776			16
June	638	760			17
July	722	821			18
August	662	826			19
September	632	765			20
October	690	783			21
November	621	959			22
December	771	1,161			23
Total kWh (000)	8,283	10,604			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)	1
Name of Plant		1
Unit Identification		2
Type of Generation		3
kWh Net Generation (000)	0	4
Is Generation Metered or Estimated?		5
Is Exciter & Station Use Metered or Estimated?		6
60-Minute Maximum Demand--kW (est. if not meas.)	0	7
Date and Hour of Such Maximum Demand		8
Load Factor		9
Maximum Net Generation in Any One Day	0	10
Date of Such Maximum		11
Number of Hours Generators Operated		12
Maximum Continuous or Dependable Capacity--kW	0	13
Is Plant Owned or Leased?		14
Total Production Expenses	0	15
Cost per kWh of Net Generation (\$)		16
Monthly Net Generation --- kWh (000):		17
January	0	17
February	0	18
March	0	19
April	0	20
May	0	21
June	0	22
July	0	23
August	0	24
September	0	25
October	0	26
November	0	27
December	0	28
Total kWh (000)	0	29
Gas Consumed--Therms	0	30
Average Cost per Therm Burned (\$)	0.0000	31
Fuel Oil Consumed Barrels (42 gal.)	0	32
Average Cost per Barrel of Oil Burned (\$)		33
Specific Gravity		34
Average BTU per Gallon		35
Lubricating Oil Consumed--Gallons	0	36
Average Cost per Gallon (\$)		37
kWh Net Generation per Gallon of Fuel Oil	0	38
kWh Net Generation per Gallon of Lubr. Oil		39
Does plant produce steam for heating or other purposes in addition to elec. generation?		40
Coal consumed--tons (2,000 lbs.)	0	42
Average Cost per Ton (\$)		43
Kind of Coal Used		44
Average BTU per Pound		45
Water Evaporated--Thousands of Pounds	0	46
Is Water Evaporated, Metered or Estimated?		47
Lbs. of Steam per Lb. of Coal or Equivalent Fuel		48
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.		49
Based on Total Coal Used at Plant		50
Based on Coal Used Solely in Electric Generation		51
Average BTU per kWh Net Generation		52
Total Cost of Fuel (Oil and/or Coal) per kWh Net Generation (\$)		53
Footnote		54

PRODUCTION STATISTICS

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

STEAM PRODUCTION PLANTS

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

Boilers

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

1

Turbine-Generators

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

INTERNAL COMBUSTION GENERATION PLANTS

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

Prime Movers

Name of Plant (a)	Unit No. (b)	Year Installed (c)	Type (Recip. or Turbine) (d)	Manufacturer (e)	RPM (f)	Rated HP Each Unit (g)	
NONE							1
Total						0	

INTERNAL COMBUSTION GENERATION PLANTS (cont.)

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

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

1

HYDRAULIC GENERATING PLANTS

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

HYDRAULIC GENERATING PLANTS (cont.)

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

1

SUBSTATION EQUIPMENT

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

Particulars (a)	(b)	(c)	Utility Designation			(f)
(a)	(b)	(c)	(d)	(e)	(f)	
Name of Substation	NONE					1
Voltage--High Side						2
Voltage--Low Side						3
Num. Main Transformers in Operation						4
Total Capacity of Transformers in kVA						5
Number of Spare Transformers on Hand						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)	(h)	(i)	Utility Designation			(l)
(g)	(h)	(i)	(j)	(k)	(l)	
Name of Substation						16
Voltage--High Side						17
Voltage--Low Side						18
Num. of Main Transformers in Operation						19
Total Capacity of Transformers in kVA						20
Number of Spare Transformers on Hand						21
15-Minute Maximum Demand in kW						22
Dt and Hr of Such Maximum Demand						23
Kwh Output						24
Footnotes						25

SUBSTATION EQUIPMENT (continued)

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

ELECTRIC DISTRIBUTION METERS & LINE TRANSFORMERS

Particulars (a)	Number of Watt-Hour Meters (b)	Line Transformers		13
		Number (c)	Total Cap. (kVA) (d)	
Number first of year	908	355	17,711	1
Acquired during year	32	1	75	2
Total	940	356	17,786	3
Retired during year	6			4
Sales, transfers or adjustments increase (decrease)				5
Number end of year	934	356	17,786	6
Number end of year accounted for as follows:				7
In customers' use	887	305	15,856	8
In utility's use		4	100	9
Locked meters on customers' premises				10
In stock	47	47	1,830	11
Total end of year	934	356	17,786	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	4	2,212	1
Sodium Vapor	150	38	28,538	2
Sodium Vapor	250	28	30,774	3
Sodium Vapor	400	15	32,520	4
Total		85	94,044	
Ornamental				
Sodium Vapor	100	1	553	5
Sodium Vapor	150	32	24,032	6
Sodium Vapor	250	61	85,857	7
Total		94	110,442	
Other				
Other	67	16	365	8
Other	116	50	2,088	9
Other	165	12	588	10
Sodium Vapor	150	3	2,253	11
Total		81	5,294	