



3014 (02-05-09)

**ANNUAL REPORT**

OF

Name: CUMBERLAND MUNICIPAL UTILITY

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Principal Office: 1265 2ND AVENUE  
P.O. BOX 726  
CUMBERLAND, WI 54829-726

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For the Year Ended: DECEMBER 31, 2009

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**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:** CUMBERLAND MUNICIPAL UTILITY

**Utility Address:** 1265 2ND AVENUE

P.O. BOX 726

CUMBERLAND, WI 54829-726

**When was utility organized?** 11/20/1898

**Report any change in name:**

**Effective Date:**

**Utility Web Site:**

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**Utility employee in charge of correspondence concerning this report:**

**Name:** MRS LORI ANN NYHUS

**Title:** OFFICE SUPERVISOR

**Office Address:**

1265 2ND AVENUE

P.O. BOX 726

CUMBERLAND, WI 54829

**Telephone:** (715) 822 - 2595

**Fax Number:** (715) 822 - 3621

**Email Address:** utillori@charter.net

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

**Name:**

**Title:**

**Office Address:**

**Telephone:**

**Fax Number:**

**Email Address:** utillori@charter.net

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

**Name:** GEORGE MOMCHILOVICH

**Title:** COMMISSION PRESIDENT

**Office Address:**

1265 2ND AVENUE

CUMBERLAND, WI 54829

**Telephone:** (715) 822 - 8298

**Fax Number:**

**Email Address:** utilchuck@charter.net

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

YES

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

**Name:** MR. JOHN ANDRES

**Title:** PARTNER

**Office Address:** BAKER, TILLY

P.O. BOX 7398

MADISON , WI 53707-7398

**Telephone:** (608) 249 - 6622

**Fax Number:**

**Email Address:** Kimberly.Shult@bakertilly.com

### IDENTIFICATION AND OWNERSHIP

**Date of most recent audit report:** 2/11/2010

**Period covered by most recent audit:** JANUARY 1 - DECEMBER 31, 2009

**Names and titles of utility management including manager or superintendent:**

**Name:** MR CHARLES J CHRISTENSEN

**Title:** GENERAL MANAGER

**Office Address:**

1265 2ND AVENUE  
P.O. BOX 726  
CUMBERLAND, WI 54829

**Telephone:** (715) 822 - 2595

**Fax Number:** (715) 822 - 3621

**Email Address:** utilchuck@charter.net

**Name of utility commission/committee:** Cumberland Municipal Utility Commission

**Names of members of utility commission/committee:**

- MR GEORGE MOMCHILOVICH, PRESIDENT
- MR LOUIS MUENCH, JR, COMMISSIONER
- MR GERALD THON, COMMISSIONER
- MR CRAIG TURCOTT, COMMISSIONER
- MR DENNIS ZAPPA, CITY REPRESENTATIVE

**Is sewer service rendered by the utility?** NO

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

**Date of Ordinance:** [REDACTED]

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

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

**Firm Name:** NONE

**Contact Person:**

**Title:**

**Telephone:**

**Fax Number:**

**Email Address:**

**Contract/Agreement beginning-ending dates:**

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

## INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	4,521,134	4,215,468	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	3,191,467	2,955,261	2
Depreciation Expense (403)	583,228	578,087	3
Amortization Expense (404-407)	1,386	1,386	4
Taxes (408)	338,760	302,121	5
<b>Total Operating Expenses</b>	<b>4,114,841</b>	<b>3,836,855</b>	
<b>Net Operating Income</b>	<b>406,293</b>	<b>378,613</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>406,293</b>	<b>378,613</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	12,995	16,892	9
Interest and Dividend Income (419)	13,265	54,743	10
Miscellaneous Nonoperating Income (421)	172,709	2,546	11
<b>Total Other Income</b>	<b>198,969</b>	<b>74,181</b>	
<b>Total Income</b>	<b>605,262</b>	<b>452,794</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	(18,065)	(18,065)	12
Other Income Deductions (426)	31,632	31,656	13
<b>Total Miscellaneous Income Deductions</b>	<b>13,567</b>	<b>13,591</b>	
<b>Income Before Interest Charges</b>	<b>591,695</b>	<b>439,203</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	100,675	108,360	14
Amortization of Debt Discount and Expense (428)	16,380	16,380	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	3,590	5,335	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
<b>Total Interest Charges</b>	<b>120,645</b>	<b>130,075</b>	
<b>Net Income</b>	<b>471,050</b>	<b>309,128</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	6,163,198	5,854,070	20
Balance Transferred from Income (433)	471,050	309,128	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>6,634,248</b>	<b>6,163,198</b>	

## 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)	
<b>UTILITY OPERATING INCOME</b>				
<b>Operating Revenues (400):</b>				
Derived	4,521,134	0	4,521,134	1
<b>Total (Acct. 400):</b>	<b>4,521,134</b>	<b>0</b>	<b>4,521,134</b>	
<b>Operation and Maintenance Expense (401-402):</b>				
Derived	3,191,467	0	3,191,467	2
<b>Total (Acct. 401-402):</b>	<b>3,191,467</b>	<b>0</b>	<b>3,191,467</b>	
<b>Depreciation Expense (403):</b>				
Derived	583,228	0	583,228	3
<b>Total (Acct. 403):</b>	<b>583,228</b>	<b>0</b>	<b>583,228</b>	
<b>Amortization Expense (404-407):</b>				
Derived	1,386	0	1,386	4
<b>Total (Acct. 404-407):</b>	<b>1,386</b>	<b>0</b>	<b>1,386</b>	
<b>Taxes (408):</b>				
Derived	338,760	0	338,760	5
<b>Total (Acct. 408):</b>	<b>338,760</b>	<b>0</b>	<b>338,760</b>	
<b>Revenues from Utility Plant Leased to Others (412):</b>				
NONE	0		0	6
<b>Total (Acct. 412):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Expenses of Utility Plant Leased to Others (413):</b>				
NONE	0		0	7
<b>Total (Acct. 413):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TOTAL UTILITY OPERATING INCOME:</b>	<b>406,293</b>	<b>0</b>	<b>406,293</b>	
<b>OTHER INCOME</b>				
<b>Income from Merchandising, Jobbing and Contract Work (415-416):</b>				
Derived	0	0	0	8
<b>Total (Acct. 415-416):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Income from Nonutility Operations (417):</b>				
NONE	0		0	9
<b>Total (Acct. 417):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Nonoperating Rental Income (418):</b>				
UTILITY APARTMENT - 1	8,326	0	8,326	10
UTILITY APARTMENT - 2	4,669		4,669	11
<b>Total (Acct. 418):</b>	<b>12,995</b>	<b>0</b>	<b>12,995</b>	
<b>Interest and Dividend Income (419):</b>				
MONEY MARKET ACCOUNT	16	0	16	12
CD INTEREST	8,459	0	8,459	13
LOCAL GOVERNMENT INVESTMENT POOL INTEREST	14	0	14	14
INTEREST RECEIVED FROM ARDISAM	424	0	424	15
BOND INTEREST - RESTRICTED	3,458	0	3,458	16
SWEEP ACCOUNT INTEREST	894		894	17
<b>Total (Acct. 419):</b>	<b>13,265</b>	<b>0</b>	<b>13,265</b>	

## 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)	
<b>OTHER INCOME</b>				
<b>Miscellaneous Nonoperating Income (421):</b>				
Contributed Plant - Water		172,325	172,325	* 18
Contributed Plant - Electric		384	384	19
NONE	0		0	20
<b>Total (Acct. 421):</b>	<b>0</b>	<b>172,709</b>	<b>172,709</b>	
<b>TOTAL OTHER INCOME:</b>	<b>26,260</b>	<b>172,709</b>	<b>198,969</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>				
<b>Miscellaneous Amortization (425):</b>				
Regulatory Liability (253) Amortization	(18,065)	0	(18,065)	21
NONE			0	22
<b>Total (Acct. 425):</b>	<b>(18,065)</b>	<b>0</b>	<b>(18,065)</b>	
<b>Other Income Deductions (426):</b>				
Depreciation Expense on Contributed Plant - Water	0	13,164	13,164	23
Depreciation Expense on Contributed Plant - Electric	0	18,468	18,468	24
NONE	0		0	25
<b>Total (Acct. 426):</b>	<b>0</b>	<b>31,632</b>	<b>31,632</b>	
<b>TOTAL MISCELLANEOUS INCOME DEDUCTIONS:</b>	<b>(18,065)</b>	<b>31,632</b>	<b>13,567</b>	
<b>INTEREST CHARGES</b>				
<b>Interest on Long-Term Debt (427):</b>				
Derived	100,675	0	100,675	26
<b>Total (Acct. 427):</b>	<b>100,675</b>	<b>0</b>	<b>100,675</b>	
<b>Amortization of Debt Discount and Expense (428):</b>				
AMORTIZATION EXPENSE - BOND	16,380		16,380	27
<b>Total (Acct. 428):</b>	<b>16,380</b>	<b>0</b>	<b>16,380</b>	
<b>Amortization of Premium on Debt--Cr. (429):</b>				
NONE	0		0	28
<b>Total (Acct. 429):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Interest on Debt to Municipality (430):</b>				
Derived	3,590	0	3,590	29
<b>Total (Acct. 430):</b>	<b>3,590</b>	<b>0</b>	<b>3,590</b>	
<b>Other Interest Expense (431):</b>				
Derived	0	0	0	30
<b>Total (Acct. 431):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Interest Charged to Construction--Cr. (432):</b>				
NONE	0		0	31
<b>Total (Acct. 432):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TOTAL INTEREST CHARGES:</b>	<b>120,645</b>	<b>0</b>	<b>120,645</b>	
<b>NET INCOME:</b>	<b>329,973</b>	<b>141,077</b>	<b>471,050</b>	

## 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)	
<b>EARNED SURPLUS</b>				
<b>Unappropriated Earned Surplus (Beginning of Year) (216):</b>				
Derived	5,402,819	760,379	<b>6,163,198</b>	<b>32</b>
<b>Total (Acct. 216):</b>	<b>5,402,819</b>	<b>760,379</b>	<b>6,163,198</b>	
<b>Balance Transferred from Income (433):</b>				
Derived	329,973	141,077	<b>471,050</b>	<b>33</b>
<b>Total (Acct. 433):</b>	<b>329,973</b>	<b>141,077</b>	<b>471,050</b>	
<b>Miscellaneous Credits to Surplus (434):</b>				
NONE			<b>0</b>	<b>34</b>
<b>Total (Acct. 434):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Miscellaneous Debits to Surplus--Debit (435):</b>				
NONE			<b>0</b>	<b>35</b>
<b>Total (Acct. 435)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Appropriations of Surplus--Debit (436):</b>				
Detail appropriations to (from) account 215			<b>0</b>	<b>36</b>
<b>Total (Acct. 436)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Appropriations of Income to Municipal Funds--Debit (439):</b>				
NONE			<b>0</b>	<b>37</b>
<b>Total (Acct. 439)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):</b>	<b>5,732,792</b>	<b>901,456</b>	<b>6,634,248</b>	

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## DETAILS OF INCOME STATEMENT ACCOUNTS

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### Details of Income Statement Accounts (Page F-02)

#### General footnotes

ACCOUNT 421 - MISCELLANEOUS NONOPERATING INCOME - CONTRIBUTED PLANT - WATER, INCREASE DUE TO AMOUNTS RECEIVED FROM DNR FOR WATER TOWER PROJECT.

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**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	0	0	0	0	1
<b>Costs &amp; Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold	0	0	0	0	0	2
Payroll	0	0	0	0	0	3
Materials	0	0	0	0	0	4
Taxes	0	0	0	0	0	5
<b>Other (list by major classes):</b>						
NONE	0	0	0	0	0	6
<b>Total costs and expenses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net income (or loss)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

## 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	361,073	4,160,061	0	0	<b>4,521,134</b>	<b>1</b>
Less: interdepartmental sales	460	31,758	0	0	<b>32,218</b>	<b>2</b>
Less: interdepartmental rents	0	0		0	<b>0</b>	<b>3</b>
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				<b>0</b>	<b>4</b>
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	0	0	0	<b>0</b>	<b>5</b>
<b>Other Increases or (Decreases)</b>						
<b>to Operating Revenues - Specify:</b>						
NONE					<b>0</b>	<b>6</b>
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>360,613</b>	<b>4,128,303</b>	<b>0</b>	<b>0</b>	<b>4,488,916</b>	

## 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	117,890	0	117,890	1
Electric operating expenses	413,314	0	413,314	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	1,776	0	1,776	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	34,022	0	34,022	19
<b>Total Payroll</b>	<b>567,002</b>	<b>0</b>	<b>567,002</b>	

### 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	1.3	1
Electric	7.7	2
Gas		3
Sewer		4

**BALANCE SHEET**

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
<b>UTILITY PLANT</b>			
Utility Plant (101)	16,892,869	16,427,314	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	10,362,880	9,764,024	2
<b>Net Utility Plant</b>	<b>6,529,989</b>	<b>6,663,290</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	45,285	45,285	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	42,803	42,803	4
<b>Net Nonutility Property</b>	<b>2,482</b>	<b>2,482</b>	
Investment in Municipality (123)	285,683	270,263	5
Other Investments (124)	0	0	6
Sinking Funds (125)	0	0	7
Depreciation Fund (126)	0	0	8
Other Special Funds (128)	313,000	356,378	9
<b>Total Other Property and Investments</b>	<b>601,165</b>	<b>629,123</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash (131)	2,100,594	1,666,439	10
Special Deposits (134)	0	0	11
Working Funds (135)	0	0	12
Temporary Cash Investments (136)	276,311	217,822	13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	386,986	348,145	15
Other Accounts Receivable (143)	91,843	91,520	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	(61)	0	* 17
Receivables from Municipality (145)	19,235	22,438	18
Plant Materials and Operating Supplies (154)	215,031	204,687	19
Merchandise (155)	0	0	20
Other Materials and Supplies (156)	0	0	21
Stores Expense (163)	0	0	22
Prepayments (165)	31,616	28,053	23
Interest and Dividends Receivable (171)	1,783	0	24
Accrued Utility Revenues (173)	0	0	25
Miscellaneous Current and Accrued Assets (174)	0	0	26
<b>Total Current and Accrued Assets</b>	<b>3,123,460</b>	<b>2,579,104</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	145,937	162,317	27
Extraordinary Property Losses (182)	0	0	28
Preliminary Survey and Investigation Charges (183)	175,705	8,667	29
Clearing Accounts (184)	0	0	30
Temporary Facilities (185)	0	0	31
Miscellaneous Deferred Debits (186)	0	0	32
<b>Total Deferred Debits</b>	<b>321,642</b>	<b>170,984</b>	
<b>Total Assets and Other Debits</b>	<b>10,576,256</b>	<b>10,042,501</b>	

**BALANCE SHEET**

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	255,174	255,174	33
Appropriated Earned Surplus (215)			34
Unappropriated Earned Surplus (216)	6,634,248	6,163,198	35
<b>Total Proprietary Capital</b>	<b>6,889,422</b>	<b>6,418,372</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	2,385,000	2,600,000	36
Advances from Municipality (223)	29,463	58,386	37
Other Long-Term Debt (224)	0	0	38
<b>Total Long-Term Debt</b>	<b>2,414,463</b>	<b>2,658,386</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	39
Accounts Payable (232)	510,224	208,971	* 40
Payables to Municipality (233)	60,798	77,634	41
Customer Deposits (235)	745	395	42
Taxes Accrued (236)	284,524	250,375	43
Interest Accrued (237)	7,776	8,435	44
Tax Collections Payable (241)		0	45
Miscellaneous Current and Accrued Liabilities (242)	157,342	148,971	46
<b>Total Current and Accrued Liabilities</b>	<b>1,021,409</b>	<b>694,781</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	47
Customer Advances for Construction (252)	0		48
Other Deferred Credits (253)	252,905	270,970	49
<b>Total Deferred Credits</b>	<b>252,905</b>	<b>270,970</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)			50
Injuries and Damages Reserve (262)			51
Pensions and Benefits Reserve (263)	(1,933)		52
Miscellaneous Operating Reserves (265)			53
<b>Total Operating Reserves</b>	<b>(1,933)</b>	<b>0</b>	
<b>Total Liabilities and Other Credits</b>	<b>10,576,266</b>	<b>10,042,509</b>	

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## BALANCE SHEET

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**Balance Sheet (Page F-07)**

**General footnotes**

Line 17 - Accumulated Provision for Uncollectible Accounts, Account 144 - credit of \$61 does not carry forward to annual report. Total assets and other debits end of year should be \$10,042,501 not \$10,042,440 as report states.

Balance first of year total liabilities and credits - balance first of year difference exceeds more than \$10 due to explanation above.

**If Total Assets and Other Debits differ from Total Liabilities and Other Credits by \$10 or less, please explain.**

Total liabilities and assets differ by \$10 due to rounding.

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## 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)	
<b>First of Year:</b>					
Total Utility Plant - First of Year	2,415,121	0	0	14,012,193	1
	<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>				
<b>Plant Accounts:</b>					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	1,601,993	0	0	13,349,466	2
Utility Plant in Service - Contributed Plant (101.2)	821,642	0	0	488,858	3
Utility Plant Purchased or Sold (102)					4
Utility Plant Leased to Others (104)					5
Property Held for Future Use (105)				141,321	6
Completed Construction not Classified (106)				28,835	7 *
Construction Work in Progress (107)				460,754	8
<b>Total Utility Plant</b>	<b>2,423,635</b>	<b>0</b>	<b>0</b>	<b>14,469,234</b>	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (111.1)	777,699	0	0	9,007,431	9
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	284,554	0	0	293,196	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
<b>Total Accumulated Provision</b>	<b>1,062,253</b>	<b>0</b>	<b>0</b>	<b>9,300,627</b>	
<b>Other Utility Plant Accounts:</b>					
Utility Plant Acquisition Adjustments (117)				0	16
Accumulated Provision for Amortization of Utility Plant Acquisition Adjustments (118)				0	17
Other Utility Plant Adjustments (119)					18
<b>Total Other Utility Plant Accounts</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net Utility Plant</b>	<b>1,361,382</b>	<b>0</b>	<b>0</b>	<b>5,168,607</b>	

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## NET UTILITY PLANT

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**Net Utility Plant (Page F-08)**

**General footnotes**

Amount in this account is for amounte previously reported ina ccount 108-Utility Plant  
Aquisition

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## 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)	
<b>Balance first of year (111.1)</b>	717,424	8,500,482			<b>9,217,906</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	57,424	525,804			<b>583,228</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	3,625				<b>3,625</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
		1,386			<b>1,386</b>	<b>9</b>
Salvage					<b>0</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
					<b>0</b>	<b>13</b>
					<b>0</b>	<b>14</b>
					<b>0</b>	<b>15</b>
<b>Total credits</b>	<b>61,049</b>	<b>527,190</b>	<b>0</b>	<b>0</b>	<b>588,239</b>	<b>16</b>
<b>Debits during year</b>						<b>17</b>
Book cost of plant retired	774	13,380			<b>14,154</b>	<b>18</b>
Cost of removal					<b>0</b>	<b>19</b>
Other debits (specify):						<b>20</b>
Error from previous year		6,861			<b>6,861</b>	<b>21</b>
					<b>0</b>	<b>22</b>
					<b>0</b>	<b>23</b>
					<b>0</b>	<b>24</b>
<b>Total debits</b>	<b>774</b>	<b>20,241</b>	<b>0</b>	<b>0</b>	<b>21,015</b>	<b>25</b>
<b>Balance end of year (111.1)</b>	<b>777,699</b>	<b>9,007,431</b>	<b>0</b>	<b>0</b>	<b>9,785,130</b>	<b>26</b>
<b>Footnotes</b>						<b>27</b>

## 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)	
<b>Balance first of year (111.2)</b>	271,390	274,728			<b>546,118</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged Other Income Deductions (426)	13,164	18,468			<b>31,632</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)					<b>0</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage					<b>0</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
					<b>0</b>	<b>13</b>
					<b>0</b>	<b>14</b>
					<b>0</b>	<b>15</b>
<b>Total credits</b>	<b>13,164</b>	<b>18,468</b>	<b>0</b>	<b>0</b>	<b>31,632</b>	<b>16</b>
<b>Debits during year</b>						<b>17</b>
Book cost of plant retired	0	0			<b>0</b>	<b>18</b>
Cost of removal					<b>0</b>	<b>19</b>
Other debits (specify):						<b>20</b>
					<b>0</b>	<b>21</b>
					<b>0</b>	<b>22</b>
					<b>0</b>	<b>23</b>
					<b>0</b>	<b>24</b>
<b>Total debits</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>25</b>
<b>Balance end of year (111.2)</b>	<b>284,554</b>	<b>293,196</b>	<b>0</b>	<b>0</b>	<b>577,750</b>	<b>26</b>
<b>Footnotes</b>						<b>27</b>

**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
Utility owned apartment	34,362			34,362	2
Water chlorinator	527			527	3
UTILITY OWNED HOME	10,396			10,396	4
<b>Total Nonutility Property (121)</b>	<b>45,285</b>	<b>0</b>	<b>0</b>	<b>45,285</b>	
Less accum. prov. depr. & amort. (122)	42,803			42,803	5
<b>Net Nonutility Property</b>	<b>2,482</b>	<b>0</b>	<b>0</b>	<b>2,482</b>	

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

Particulars (a)	Amount (b)	
Balance first of year		* 1
<b>Additions:</b>		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
<b>Total Additions</b>	<b>0</b>	
<b>Deductions:</b>		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others	61	* 6
<b>Total accounts written off</b>	<b>61</b>	
<b>Balance end of year</b>	<b>(61)</b>	

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

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### Accumulated Provision for Uncollectible Accounts-Cr. (Acct. 144) (Page F-12)

#### General footnotes

The amount recorded as deduction (\$61) is actually from prior years - the balance first of year does not carry over

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## MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)		
<b>Electric Utility</b>								
Fuel (151)	74,970				<b>74,970</b>	82,279	*	1
Fuel stock expenses (152)					<b>0</b>	0		2
Plant mat. & oper. sup. (154)			120,744		<b>120,744</b>	103,346	*	3
<b>Total Electric Utility</b>					<b>195,714</b>	<b>185,625</b>		

Account	Total End of Year	Amount Prior Year		
Electric utility total	<b>195,714</b>	<b>185,625</b>	*	1
Water utility (154)	19,317	19,062	*	2
Sewer utility (154)		0		3
Heating utility (154)		0		4
Gas utility (154)		0		5
Merchandise (155)		0		6
Other materials & supplies (156)		0		7
Stores expense (163)		0		8
<b>Total Materials and Supplies</b>	<b>215,031</b>	<b>204,687</b>		

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## MATERIALS AND SUPPLIES

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### Materials and Supplies (Page F-13)

#### General footnotes

Account 151 - Fuel - decrease due to less fuel in inventory as well as slight decrease in cost of fuel.

Account 143 - Plant Materials and Supplies - Electirc - increase in 2009 due to wire being purchased for project - placed in inventory until being used.

Account 154 - Materials and supplies - Water-First of year balance is off by \$61 - account 144 did not carry forward correctly when converting to 2009 report, this account was the only place I could change a first of year balance in order to get edit check free of fatal errors.

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## 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)		
<b>Unamortized debt discount &amp; expense (181)</b>				
2006 REVENUE BOND-ISSUANCE COSTS	3,180	428	28,655	1
2006 REVENUE BOND-LOSS ON REFUNDING	10,104	428	90,925	2
2006 REVENUE BONDS-DEBT DISCOUNT	3,096	428	26,357	3
<b>Total</b>			<b>145,937</b>	
<b>Unamortized premium on debt (251)</b>				
NONE	0	0	0	4
<b>Total</b>			<b>0</b>	

### 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	255,174	1
<b>Changes during year (explain):</b>		
NONE	0	2
<b>Balance end of year</b>	<b>255,174</b>	

**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)	
2006 ELECTRIC REVENUE BOND	06/27/2006	12/01/2018	3.64%	2,385,000	1
<b>Total Bonds (Account 221):</b>				<b><u>2,385,000</u></b>	

## 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)	
<b>Advances from Municipality (223)</b>					
UNFUNDED LIABILITY DUE TO CITY	07/01/2003	06/01/2011	3.75%	29,463	1
<b>Total for Account 223</b>				<b>29,463</b>	
<b>Other Long-Term Debt (224)</b>					
	00/00/0000	00/00/0000	0.00%	0	2
<b>Total for Account 224</b>				<b>0</b>	
<b>Notes Payable (231)</b>					
NONE	00/00/0000	00/00/0000	0.00%	0	3
<b>Total for Account 231</b>				<b>0</b>	

### TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	250,375	1
<b>Accruals:</b>		
Charged water department expense	48,549	2
Charged electric department expense	285,624	3
Charged sewer department expense	1,113	4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>335,286</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	250,409	6
Social Security taxes	34,161	7
PSC Remainder Assessment	4,298	8
<b>Other (explain):</b>		
WISCONSIN GROSS RECEIPTS TAX	12,269	9
<b>Total payments and other debits</b>	<b>301,137</b>	
<b>Balance end of year</b>	<b>284,524</b>	

### 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)	
<b>Bonds (221)</b>					
ELECTRIC REVENUE BONDS - 2000	8,447	100,675	101,330	7,792	1
<b>Subtotal</b>	<b>8,447</b>	<b>100,675</b>	<b>101,330</b>	<b>7,792</b>	
<b>Advances from Municipality (223)</b>					
NONE	0	3,590	3,590	0	2
<b>Subtotal</b>	<b>0</b>	<b>3,590</b>	<b>3,590</b>	<b>0</b>	
<b>Other Long-Term Debt (224)</b>					
NONE	0	0	0	0	3
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
Customer Deposits	(12)	0	4	(16)	4
<b>Subtotal</b>	<b>(12)</b>	<b>0</b>	<b>4</b>	<b>(16)</b>	
<b>Total</b>	<b>8,435</b>	<b>104,265</b>	<b>104,924</b>	<b>7,776</b>	

## 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)	
<b>Investment in Municipality (123):</b>		
REIMBURSEMENT DUE FROM TIF#7 FOR AMT DRAWN ON SDWL BOND PORTION	50,000	1
PAYMENT DUE FOR DEVELOPMENT	235,683	2
<b>Total (Acct. 123):</b>	<b>285,683</b>	
<b>Other Investments (124):</b>		
NONE		3
<b>Total (Acct. 124):</b>	<b>0</b>	
<b>Sinking Funds (125):</b>		
NONE		4
<b>Total (Acct. 125):</b>	<b>0</b>	
<b>Depreciation Fund (126):</b>		
NONE		5
<b>Total (Acct. 126):</b>	<b>0</b>	
<b>Other Special Funds (128):</b>		
2000 BOND REDEMPTION RESERVE	313,000	6
<b>Total (Acct. 128):</b>	<b>313,000</b>	
<b>Special Deposits (134):</b>		
NONE		7
<b>Total (Acct. 134):</b>	<b>0</b>	
<b>Notes Receivable (141):</b>		
NONE		8
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	24,910	9
Electric	359,390	10
Sewer (Regulated)		11
<b>Other (specify):</b>		
AMOUNT DUE FOR SALES FOR RESALE	550	12
AMOUNT DUE FOR PUBLIC BENEFITS	2,136	13
<b>Total (Acct. 142):</b>	<b>386,986</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)	60,798	* 14
Merchandising, jobbing and contract work		15
<b>Other (specify):</b>		
POLE ATTACHMENTS	6,302	* 16
AMOUNT DUE FOR UNDERGROUND	1,140	17
AMOUNT DUE FOR BOOKKEEPING	5,000	18
DAMAGES - POLE HIT	903	19
AMOUNT DUE FOR GRANT RECEIVABLE	16,000	* 20
MISC - PHONE/POSTAGE	1,700	21
<b>Total (Acct. 143):</b>	<b>91,843</b>	

## 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)	
<b>Receivables from Municipality (145):</b>		
DECEMBER SEWER BILLING & COLLECTING	3,147	22
AMOUNTS PLACED ON 2009 TAX ROLL	6,420	23
JOINT METER ALLOCATION DUE	9,668	* 24
<b>Total (Acct. 145):</b>	<b>19,235</b>	
<b>Prepayments (165):</b>		
LOCAL GOVERNMENT PROPERTY INSURANCE	6,807	25
ANTHEM - DENTAL COVERAGE	1,154	26
PRINCIPAL FINANCIAL	1,048	27
SPECTRUM - BOILER & MACHINERY	7,220	28
KOMAREK & ASSOCIATIOS - POLLUTION POLICY	525	29
DEPT OF EMPLOYEE TRUST FUNDS - HEALTH INSURANCE	14,862	30
<b>Total (Acct. 165):</b>	<b>31,616</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE		31
<b>Total (Acct. 182):</b>	<b>0</b>	
<b>Preliminary Survey and Investigation Charges (183):</b>		
WATER TOWER PROJECT	175,705	32
<b>Total (Acct. 183):</b>	<b>175,705</b>	
<b>Clearing Accounts (184):</b>		
NONE		33
<b>Total (Acct. 184):</b>	<b>0</b>	
<b>Temporary Facilities (185):</b>		
NONE		34
<b>Total (Acct. 185):</b>	<b>0</b>	
<b>Miscellaneous Deferred Debits (186):</b>		
NONE		35
<b>Total (Acct. 186):</b>	<b>0</b>	
<b>Payables to Municipality (233):</b>		
SEWER BILLINGS DUE TO THE CITY	60,798	36
<b>Total (Acct. 233):</b>	<b>60,798</b>	
<b>Other Deferred Credits (253):</b>		
Regulatory Liability	252,905	37
NONE		38
<b>Total (Acct. 253):</b>	<b>252,905</b>	

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## DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

#### General footnotes

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

Account 143 - Other Accounts receivable (sewer) - amount is the amount unpaid at 12/31/09 for sewer payments.

Account 143 - Other Accounts Receivable - POLE ATTACHMENTS is amount due from Charter for 2009 cable tv pole attachments.

Account 143 - Other Accounts Receivable - Amount due for GRANT RECEIVABLE is amount submitted for DNR Grant for future water tower project.

Account 145 - Receivable from Municipality - JOINT METER ALLOCATION - is amount which remains due at 12/31/09 for 2009 joint meter allocation, will be pain in January, 2010.

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## 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)	
<b>Add Average:</b>						
Utility Plant in Service (101.1)	1,597,958	13,347,203	0	0	<b>14,945,161</b>	<b>1</b>
Materials and Supplies	19,189	190,669	0	0	<b>209,858</b>	<b>2</b>
<b>Other (specify):</b>						
NONE	0	0	0	0	<b>0</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation (111.1)	747,561	8,753,956	0	0	<b>9,501,517</b>	<b>4</b>
Customer Advances for Construction	0	0	0	0	<b>0</b>	<b>5</b>
Regulatory Liability	140,540	121,397	0	0	<b>261,937</b>	<b>6</b>
NONE	0	0	0	0	<b>0</b>	<b>7</b>
<b>Average Net Rate Base</b>	<b>729,046</b>	<b>4,662,519</b>	<b>0</b>	<b>0</b>	<b>5,391,565</b>	
Net Operating Income	56,049	350,244	0	0	<b>406,293</b>	<b>8</b>
<b>Net Operating Income as a percent of</b>						
<b>Average Net Rate Base</b>	<b>7.69%</b>	<b>7.51%</b>	<b>N/A</b>	<b>N/A</b>	<b>7.54%</b>	

**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	145,387	125,583	0	0	<b>270,970</b>	1
<b>Add credits during year:</b>					<b>0</b>	2
<b>Deduct charges:</b>						
Miscellaneous Amortization (425)	9,693	8,372	0	0	<b>18,065</b>	3
<b>Other (specify):</b>					<b>0</b>	4
<b>Balance End of Year</b>	<b>135,694</b>	<b>117,211</b>	<b>0</b>	<b>0</b>	<b>252,905</b>	

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## IMPORTANT CHANGES DURING THE YEAR

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**Report changes of any of the following types:**

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**1. Acquisitions.**

NONE

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**2. Leaseholder changes.**

NONE

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**3. Extensions of service.**

NONE

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**4. Estimated changes in revenues due to rate changes.**

NEW DAIRYLAND CONTRACT WENT INTO EFFECT ON MAY 1, 2009 WHICH IMPACTED OUR COST OF POWER, ALSO AFFECTING THE POWER COST ADJUSTMENT.  
NEW WATER RATES WENT INTO EFFECT ON DECEMBER 1, 2008, THUS 2009 HAD 12 FULL MONTHS OF NEW RATES AUTHORIZED BY THE PSC.

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**5. Obligations incurred or assumed, excluding commercial paper.**

NONE

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**6. Formal proceedings with the Public Service Commission.**

APPLICATION OF CUMBERLAND MUNICIPAL UTILITY TO CONSTRUCT A 600,000 GALLON WATER TOWER - 1490-CW-100.  
APPLICATION OF THE CITY OF CUMBERLAND AS AN ELECTRIC PUBLIC UTILITY FOR AUTHORITY TO REBUILD A PORTION OF ITS EXISTING OVERHEAD DISTRIBUTION LINES AS UNDERGROUND LINES AND TO INSTALL STREET LIGHTING, IN THE CITY OF CUMBERLAND, BARRON COUNTY, WI - 1490-CE-104 - PROJECT TO BE COMPLETE IN EARLY 2010.

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**7. Any additional matters.**

NONE

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## FINANCIAL SECTION FOOTNOTES

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### Details of Income Statement Accounts (Page F-02)

#### General footnotes

ACCOUNT 421 - MISCELLANEOUS NONOPERATING INCOME - CONTRIBUTED PLANT - WATER, INCREASE DUE TO AMOUNTS RECEIVED FROM DNR FOR WATER TOWER PROJECT.

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### Balance Sheet (Page F-07)

#### General footnotes

Line 17 - Accumulated Provision for Uncollectible Accounts, Account 144 - credit of \$61 does not carry forward to annual report. Total assets and other debits end of year should be \$10,042,501 not \$10,042,440 as report states.

Balance first of year total liabilities and credits - balance first of year difference exceeds more than \$10 due to explanation above.

If Total Assets and Other Debits differ from Total Liabilities and Other Credits by \$10 or less, please explain.

Total liabilities and assets differ by \$10 due to rounding.

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### Net Utility Plant (Page F-08)

#### General footnotes

Amount in this account is for amounts previously reported in account 108-Utility Plant Acquisition

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### Accumulated Provision for Uncollectible Accounts-Cr. (Acct. 144) (Page F-12)

#### General footnotes

The amount recorded as deduction (\$61) is actually from prior years - the balance first of year does not carry over

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### Materials and Supplies (Page F-13)

#### General footnotes

Account 151 - Fuel - decrease due to less fuel in inventory as well as slight decrease in cost of fuel.

Account 143 - Plant Materials and Supplies - Electric - increase in 2009 due to wire being purchased for project - placed in inventory until being used.

Account 154 - Materials and supplies - Water-First of year balance is off by \$61 - account 144 did not carry forward correctly when converting to 2009 report, this account was the only place I could change a first of year balance in order to get edit check free of fatal errors.

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

#### General footnotes

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## FINANCIAL SECTION FOOTNOTES

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

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

Account 143 - Other Accounts receivable (sewer) - amount is the amount unpaid at 12/31/09 for sewer payments.

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Account 143 - Other Accounts Receivable - Amount due for GRANT RECEIVABLE is amount submitted for DNR Grant for future water tower project.

Account 145 - Receivable from Municipality - JOINT METER ALLOCATION - is amount which remains due at 12/31/09 for 2009 joint meter allocation, will be paid in January, 2010.

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## WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
<b>Operating Revenues</b>			
<b>Sales of Water</b>			
Sales of Water (460-467)	355,857	312,855	1
<b>Total Sales of Water</b>	<b>355,857</b>	<b>312,855</b>	
<b>Other Operating Revenues</b>			
Forfeited Discounts (470 )	1,403	1,320	2
Rents from Water Property (472 )	0	0	3
Interdepartmental Rents (473 )	0	0	4
Other Water Revenues (474 )	3,813	3,709	5
<b>Total Other Operating Revenues</b>	<b>5,216</b>	<b>5,029</b>	
<b>Total Operating Revenues</b>	<b>361,073</b>	<b>317,884</b>	
<b>Operation and Maintenance Expenses</b>			
Source of Supply Expenses (600-605)	0	0	6
Pumping Expenses (620-625)	66,609	74,171	7
Water Treatment Expenses (630-635)	0	636	8
Transmission and Distribution Expenses (640-655)	67,337	67,641	9
Customer Accounts Expenses (901-906)	16,443	18,664	10
Sales Expenses (910 )	0	0	11
Administrative and General Expenses (920-935)	48,675	57,937	12
<b>Total Operation and Maintenance Expenses</b>	<b>199,064</b>	<b>219,049</b>	
<b>Other Operating Expenses</b>			
Depreciation Expense (403 )	57,424	56,018	13
Amortization Expense (404-407)		0	14
Taxes (408 )	48,536	43,101	15
<b>Total Other Operating Expenses</b>	<b>105,960</b>	<b>99,119</b>	
<b>Total Operating Expenses</b>	<b>305,024</b>	<b>318,168</b>	
<b>NET OPERATING INCOME</b>	<b>56,049</b>	<b>(284)</b>	

## 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)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential (460.1 )	12	313	1,345	1
Commercial (460.2 )	1	21	102	2
Industrial (460.3 )	0	0	0	3
Public Authority (460.4 )	0	0	0	4
<b>Total Unmetered Sales to General Customers (460)</b>	<b>13</b>	<b>334</b>	<b>1,447</b>	
Metered Sales to General Customers (461)				
Residential (461.1 )	864	34,057	112,599	* 5
Commercial (461.2 )	147	18,750	40,736	6
Industrial (461.3 )	5	89,555	97,073	* 7
Public Authority (461.4 )	18	3,740	8,357	8
<b>Total Metered Sales to General Customers (461)</b>	<b>1,034</b>	<b>146,102</b>	<b>258,765</b>	
Private Fire Protection Service (462 )	12		5,450	9
Public Fire Protection Service (463 )	1		89,735	10
Other Water Sales (465 )	0	0	0	11
Sales for Resale (466 )	0	0	0	12
Interdepartmental Sales (467 )	1	196	460	13
<b>Total Sales of Water</b>	<b>1,061</b>	<b>146,632</b>	<b>355,857</b>	

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## WATER OPERATING REVENUES - SALES OF WATER

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### Water Operating Revenues - Sales of Water (Page W-02)

#### General footnotes

RESIDENTIAL AND INDUSTRIAL SALES INCREASED DUE TO WATER RATE INCREASE.

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### SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

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

## 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)	
<b>Public Fire Protection Service (463):</b>		
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		1
<b>Other (specify):</b>		
Wholesale fire protection billed		2
Amount billed (usually per rate schedule F-1 or Fd-1)	89,735	3
NONE	0	4
<b>Total Public Fire Protection Service (463)</b>	<b>89,735</b>	
<b>Forfeited Discounts (470):</b>		
NONE	0	5
Customer late payment charges	1,403	6
<b>Other (specify):</b>		
<b>Total Forfeited Discounts (470)</b>	<b>1,403</b>	
<b>Rents from Water Property (472):</b>		
NONE	0	7
<b>Total Rents from Water Property (472)</b>	<b>0</b>	
<b>Interdepartmental Rents (473):</b>		
NONE	0	8
<b>Total Interdepartmental Rents (473)</b>	<b>0</b>	
<b>Other Water Revenues (474):</b>		
RECONNECTS	1,155	9
Return on net investment in meters charged to sewer department	2,658	10
<b>Other (specify):</b>		
<b>Total Other Water Revenues (474)</b>	<b>3,813</b>	

## 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)	
<b>SOURCE OF SUPPLY EXPENSES</b>			
Operation Labor (600)	0	0	1
Purchased Water (601)	0	0	2
Operation Supplies and Expenses (602)	0	0	3
Maintenance of Water Source Plant (605)	0	0	4
<b>Total Source of Supply Expenses</b>	<b>0</b>	<b>0</b>	
<b>PUMPING EXPENSES</b>			
Operation Labor (620)	26,857	28,768	5
Fuel for Power Production (621)	0	0	6
Fuel or Power Purchased for Pumping (622)	31,758	28,675	7
Operation Supplies and Expenses (623)	6,136	6,977	8
Maintenance of Pumping Plant (625)	1,858	9,751	* 9
<b>Total Pumping Expenses</b>	<b>66,609</b>	<b>74,171</b>	
<b>WATER TREATMENT EXPENSES</b>			
Operation Labor (630)	0	0	10
Chemicals (631)	0	0	11
Operation Supplies and Expenses (632)	0	0	12
Maintenance of Water Treatment Plant (635)	0	636	13
<b>Total Water Treatment Expenses</b>	<b>0</b>	<b>636</b>	
<b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>			
Operation Labor (640)	21,105	22,594	14
Operation Supplies and Expenses (641)	3,779	6,125	15
Maintenance of Distribution Reservoirs and Standpipes (650)	0	0	16
Maintenance of Mains (651)	17,547	14,202	17
Maintenance of Services (652)	13,903	15,677	18
Maintenance of Meters (653)	3,912	1,477	19
Maintenance of Hydrants (654)	6,915	6,834	20
Maintenance of Other Plant (655)	176	732	21
<b>Total Transmission and Distribution Expenses</b>	<b>67,337</b>	<b>67,641</b>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>			
Meter Reading Labor (901)	3,097	3,364	22
Accounting and Collecting Labor (902)	11,941	10,576	23
Supplies and Expenses (903)	1,405	1,633	24
Uncollectible Accounts (904)	0	3,091	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)	
<b>CUSTOMER ACCOUNTS EXPENSES</b>			
Customer Service and Information Expenses (906)	0	0	26
<b>Total Customer Accounts Expenses</b>	<b>16,443</b>	<b>18,664</b>	
<b>SALES EXPENSES</b>			
Sales Expenses (910)	0	0	27
<b>Total Sales Expenses</b>	<b>0</b>	<b>0</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>			
Administrative and General Salaries (920)	3,846	2,278	28
Office Supplies and Expenses (921)	646	1,432	29
Administrative Expenses Transferred--Credit (922)	0	0	30
Outside Services Employed (923)	6,977	6,437	31
Property Insurance (924)	4,053	4,224	32
Injuries and Damages (925)	59	100	33
Employee Pensions and Benefits (926)	16,380	19,913	34
Regulatory Commission Expenses (928)	628	4,152	* 35
Miscellaneous General Expenses (930)	9,727	6,465	36
Transportation Expenses (933)	4,800	8,303	37
Maintenance of General Plant (935)	1,559	4,633	38
<b>Total Administrative and General Expenses</b>	<b>48,675</b>	<b>57,937</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>199,064</b>	<b>219,049</b>	

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## WATER OPERATION & MAINTENANCE EXPENSES

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**Water Operation & Maintenance Expenses (Page W-05)**

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

ACCOUNT 625 - MAINTENACE OF PUMPING PLANT - DECREASE IN 2009 DUE TO MAJORITY OF WORK BEING DONE IN 2007.

ACCOUNT 928 - REGULATORY COMMISSION EXPENSE - DECREASE IN 2009 DUE TO 2008 BEING HIGHER DUE TO WATER RATE CASE.

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### 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		42,051	36,856	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		1,113	1,006	2
<b>Net property tax equivalent</b>		<b>40,938</b>	<b>35,850</b>	
Social Security		7,169	6,310	3
PSC Remainder Assessment		429	941	4
Other (specify): NONE			0	5
<b>Total tax expense</b>		<b>48,536</b>	<b>43,101</b>	

## 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			Barron				1
<b>SUMMARY OF TAX RATES</b>							<b>2</b>
State tax rate	mills		0.170000				3
County tax rate	mills		4.230000				4
Local tax rate	mills		6.420000				5
School tax rate	mills		9.950000				6
Voc. school tax rate	mills		1.040000				7
Other tax rate - Local	mills		0.730000				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>22.540000</b>				<b>10</b>
Less: state credit	mills		1.360000				11
<b>Net tax rate</b>	mills		<b>21.180000</b>				<b>12</b>
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							<b>13</b>
<b>Local Tax Rate</b>	mills		<b>6.420000</b>				<b>14</b>
<b>Combined School Tax Rate</b>	mills		<b>10.990000</b>				<b>15</b>
<b>Other Tax Rate - Local</b>	mills		<b>0.730000</b>				<b>16</b>
<b>Total Local &amp; School Tax</b>	mills		<b>18.140000</b>				<b>17</b>
<b>Total Tax Rate</b>	mills		<b>22.540000</b>				<b>18</b>
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.804791</b>				<b>19</b>
<b>Total tax net of state credit</b>	mills		<b>21.180000</b>				<b>20</b>
<b>Net Local and School Tax Rate</b>	mills		<b>17.045484</b>				<b>21</b>
Utility Plant, Jan. 1	\$	2,415,121	2,415,121				22
Materials & Supplies	\$	19,001	19,001				23
<b>Subtotal</b>	\$	<b>2,434,122</b>	<b>2,434,122</b>				<b>24</b>
Less: Plant Outside Limits	\$	0	0				25
<b>Taxable Assets</b>	\$	<b>2,434,122</b>	<b>2,434,122</b>				<b>26</b>
Assessment Ratio	dec.		1.013500				27
<b>Assessed Value</b>	\$	<b>2,466,983</b>	<b>2,466,983</b>				<b>28</b>
<b>Net Local &amp; School Rate</b>	mills		<b>17.045484</b>				<b>29</b>
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>42,051</b>	<b>42,051</b>				<b>30</b>
Tax Equivalent per 1994 PSC Report	\$	29,171					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>42,051</b>					<b>34</b>
Footnotes			*				35

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## PROPERTY TAX EQUIVALENT (WATER)

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

If Materials and Supplies Total for this schedule does not match the Water utility Prior Year amount on the Materials and Supplies schedule, please explain.

\$19001 is correct amount - see footnote on materials and supplies section for explanation.

If Other Tax Rate - Local and/or Other Tax Rate - Non-Local are greater than zero, please explain.

LOCAL TAX RATE IS AMOUNT FOR BEAVER DAM LAKE DISTRICT.

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## 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)	
<b>INTANGIBLE PLANT</b>						
Organization (301)	0				0	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>						
Land and Land Rights (310)	2,321				2,321	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)	62,469				62,469	8
Supply Mains (316)	0				0	9
Other Water Source Plant (317)	0				0	10
<b>Total Source of Supply Plant</b>	<b>64,790</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>64,790</b>	
<b>PUMPING PLANT</b>						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	21,470				21,470	12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	177,818				177,818	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	2,668				2,668	16
<b>Total Pumping Plant</b>	<b>201,956</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>201,956</b>	
<b>WATER TREATMENT PLANT</b>						
Land and Land Rights (330)	0				0	17
Structures and Improvements (331)	0				0	18
Sand or Other Media Filtration Equipment (332)	3,631				3,631	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
<b>Total Water Treatment Plant</b>	<b>3,631</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,631</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>						
Land and Land Rights (340)	6,375				6,375	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	57,729				57,729	24
Transmission and Distribution Mains (343)	496,353				496,353	25
Services (345)	115,358		469		114,889	26
Meters (346)	131,156	1,595	305		132,446	27
Hydrants (348)	163,234				163,234	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)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>						
Other Transmission and Distribution Plant (349)	0				0	29
<b>Total Transmission and Distribution Plant</b>	<b>970,205</b>	<b>1,595</b>	<b>774</b>	<b>0</b>	<b>971,026</b>	
<b>GENERAL PLANT</b>						
Land and Land Rights (389)	5,173				5,173	30
Structures and Improvements (390)	143,150				143,150	31
Office Furniture and Equipment (391)	8,619	275			8,894	32
Computer Equipment (391.1)	26,286	1,376			27,662	33
Transportation Equipment (392)	46,589				46,589	34
Stores Equipment (393)	0				0	35
Tools, Shop and Garage Equipment (394)	21,573	4,200			25,773	36
Laboratory Equipment (395)	0				0	37
Power Operated Equipment (396)	29,299	1,397			30,696	38
Communication Equipment (397)	7,400				7,400	39
SCADA Equipment (397.1)	61,070				61,070	40
Miscellaneous Equipment (398)	4,183				4,183	41
<b>Total General Plant</b>	<b>353,342</b>	<b>7,248</b>	<b>0</b>	<b>0</b>	<b>360,590</b>	
<b>Total utility plant in service directly assignable</b>	<b>1,593,924</b>	<b>8,843</b>	<b>774</b>	<b>0</b>	<b>1,601,993</b>	
Common Utility Plant Allocated to Water Department (300)	0				0	42
<b>Total utility plant in service</b>	<b>1,593,924</b>	<b>8,843</b>	<b>774</b>	<b>0</b>	<b>1,601,993</b>	

## 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)	
<b>INTANGIBLE PLANT</b>						
Organization (301)	0				0	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>						
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)	5,000				5,000	8
Supply Mains (316)	0				0	9
Other Water Source Plant (317)	0				0	10
<b>Total Source of Supply Plant</b>	<b>5,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5,000</b>	
<b>PUMPING PLANT</b>						
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
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>						
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
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>						
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)	627,659				627,659	25
Services (345)	102,340	445			102,785	26
Meters (346)	0				0	27
Hydrants (348)	86,198				86,198	28

## 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)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>						
Other Transmission and Distribution Plant (349)	0				0	29
<b>Total Transmission and Distribution Plant</b>	<b>816,197</b>	<b>445</b>	<b>0</b>	<b>0</b>	<b>816,642</b>	
<b>GENERAL PLANT</b>						
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
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>821,197</b>	<b>445</b>	<b>0</b>	<b>0</b>	<b>821,642</b>	
Common Utility Plant Allocated to Water Department (300)	0				0	42
<b>Total utility plant in service</b>	<b>821,197</b>	<b>445</b>	<b>0</b>	<b>0</b>	<b>821,642</b>	

## 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			8,413	8,413	1
February			7,655	7,655	2
March			8,355	8,355	3
April			6,821	6,821	4
May			7,368	7,368	5
June			10,086	10,086	6
July			27,451	27,451	7
August			39,816	39,816	8
September			37,849	37,849	9
October			13,010	13,010	10
November			6,097	6,097	11
December			6,596	6,596	12
<b>Total annual pumpage</b>	<b>0</b>	<b>0</b>	<b>179,517</b>	<b>179,517</b>	

## 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):	179,517	1
Less: Gallons (000's) used in the treatment process:		2
Subtotal: Gallons (000's) entering distribution system:	<b>179,517</b>	3
Less: Gallons (000's) sold:	146,632	4
Gallons (000's) entering distribution system but not sold:	<b>32,885</b>	5
Estimated Water Usage:		6
Gallons (000's) used to flush mains:	7,329	7
Gallons (000's) used for fire protection:	165	8
Gallons (000's) used to prevent freezing of distribution system:	2,269	9
Gallons (000's) used for other system uses:	2,021	10
Subtotal Estimated Usage:	<b>11,784</b>	11
Estimated Water Losses:		12
Gallons (000's) lost due to main leaks or breaks:	1,050	13
Gallons (000's) lost due to service leaks or breaks:	589	14
Gallons (000's) lost due to hydrant leaks, tank overflows and pressure reducing valves:	621	15
Gallons (000's) for unauthorized usage such as vandalism and theft:		16
Gallons (000's) not accounted for:	<b>18,841</b>	17
Subtotal of Estimated Losses:	<b>21,101</b>	18
Percentage of water entering distribution system sold:	<b>82%</b>	19
Percentage of unaccounted for water:	<b>10%</b>	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.)	1,555	22
Date of maximum: 08/12/2009		23
Cause of maximum: Seneca Foods Canning Factory		24
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)	174	25
Date of minimum: 10/31/2009		26
Total KWH used by the utility (include pumping, treatment facilities and other utility operations):	274,318	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:	5	33
Population served (estimate the number of individuals served):		34
Inside municipality?		35
Outside municipality?		36

**SOURCES OF WATER SUPPLY - GROUND WATERS**

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<b>Location (a)</b>	<b>Identification Number (b)</b>	<b>Depth in feet (c)</b>	<b>Well Diameter in inches (d)</b>	<b>Yield Per Day in gallons (e)</b>	<b>Currently In Service? (f)</b>	
WELL	1st	230	6	47,337	Yes	<b>1</b>
WELL	3rd	385	24	910	Yes	<b>2</b>
WELL	4th	295	20	163,312	Yes	<b>3</b>
WELL	5th	481	12	280,270	Yes	<b>4</b>

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## 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	1ST	3RD	4TH	1
Location	1625 3RD AVENUE	ARCADE & MARSHALL	WASHINGTON & THIRD	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	FAIRBANKS MORSE	FAIRBANKS MORSE	FAIRBANKS MORSE	5
Year Installed	1894	1950	1964	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	208	700	480	8
Pump Motor or Standby Engine Mfr	WEST	US MOTOR	WEST	9 10
Year Installed	1951	1950	1966	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	15	75	60	13
Footnotes				14

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	5TH			15
Location	BERDAN & FIFTH			16
Purpose	P			17
Destination	D			18
Pump Manufacturer	JOHNSTON			19
Year Installed	1973			20
Type	VERTICAL TURBINE			21
Actual Capacity (gpm)	830			22
Pump Motor or Standby Engine Mfr	GE			23 24
Year Installed	1973			25
Type	ELECTRIC			26
Horsepower	100			27
Footnotes				28

## RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	1		1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>			<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		3
Year constructed	1962		4
Primary material (earthen, steel, concrete, other)	STEEL		5
Elevation difference in feet (See Headnote 3.)	95		6
Total capacity in gallons (actual)	300,000		7
			8
<b>WATER TREATMENT PLANT</b>			<b>9</b>
Disinfection, type of equipment (gas, liquid, powder, other)	OTHER		10
Points of application (wellhouse, central facilities, booster station, other)	OTHER		11
Filters, type (gravity, pressure, other, none)	OTHER		12
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0000		13
Is a corrosion control chemical used (yes, no)?	N		14
Is water fluoridated (yes, no)?	N		15
			16
Footnotes			17
			18
			19
			20
			21
			22
			23
			24
			25
			26
			27
			28

## WATER MAINS

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

Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	Number of Feet				End of Year (h)	
			First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)		
M	D	1.500	200				200	1
M	D	2.000	544				544	2
A	D	4.000	349				349	3
M	D	4.000	17,596				17,596	4
A	D	6.000	4,097				4,097	5
M	D	6.000	33,604				33,604	6
M	T	6.000	132				132	7
M	D	8.000	39,364				39,364	8
M	T	8.000	384				384	9
M	D	10.000	6,140				6,140	10
M	T	10.000	196				196	11
P	T	12.000	135				135	12
<b>Total Within Municipality</b>			<b>102,741</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>102,741</b>	
<b>Total Utility</b>			<b>102,741</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>102,741</b>	

## 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	831	1	1		831	5	1
M	1.000	94				94		2
M	1.250	7				7		3
M	1.500	19				19		4
M	2.000	15				15		5
M	3.000	1				1		6
M	4.000	4				4		7
M	8.000	1				1		8
<b>Total Utility</b>		<b>972</b>	<b>1</b>	<b>1</b>	<b>0</b>	<b>972</b>	<b>5</b>	

## 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	976		3		973	115	1
0.750	2				2	1	2
1.000	21	3			24	3	3
1.250	6				6	3	4
1.500	24	1			25	9	5
2.000	11				11	4	6
3.000	8				8	2	7
4.000	4				4	2	8
8.000	2				2	1	9
<b>Total:</b>	<b>1,054</b>	<b>4</b>	<b>3</b>	<b>0</b>	<b>1,055</b>	<b>140</b>	

### 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	846	110	0	7	0	10	973	1
0.750	2	0	0	0	0	0	2	2
1.000	0	20	1	1	0	2	24	3
1.250	0	6	0	0	0	0	6	4
1.500	0	19	1	5	0	0	25	5
2.000	0	8	1	2	0	0	11	6
3.000	0	4	1	2	0	1	8	7
4.000	0	0	1	1	0	2	4	8
8.000	0	0	1	0	0	1	2	9
<b>Total:</b>	<b>848</b>	<b>167</b>	<b>6</b>	<b>18</b>	<b>0</b>	<b>16</b>	<b>1,055</b>	

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## METERS

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**Meters (Page W-21)**

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

Yes

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## 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)	
<b>Fire Hydrants</b>						
Outside of Municipality	0				0	1
Within Municipality	183				183	2
<b>Total Fire Hydrants</b>	<b>183</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>183</b>	
<b>Flushing Hydrants</b>						
	0				0	3
<b>Total Flushing Hydrants</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**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:	183
Number of distribution system valves end of year:	496
Number of distribution valves operated during year:	492

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## WATER OPERATING SECTION FOOTNOTES

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### Water Operating Revenues - Sales of Water (Page W-02)

#### General footnotes

RESIDENTIAL AND INDUSTRIAL SALES INCREASED DUE TO WATER RATE INCREASE.

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### Water Operation & Maintenance Expenses (Page W-05)

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

ACCOUNT 625 - MAINTENANCE OF PUMPING PLANT - DECREASE IN 2009 DUE TO MAJORITY OF WORK BEING DONE IN 2007.

ACCOUNT 928 - REGULATORY COMMISSION EXPENSE - DECREASE IN 2009 DUE TO 2008 BEING HIGHER DUE TO WATER RATE CASE.

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

If Materials and Supplies Total for this schedule does not match the Water utility Prior Year amount on the Materials and Supplies schedule, please explain.

\$19001 is correct amount - see footnote on materials and supplies section for explanation.

If Other Tax Rate - Local and/or Other Tax Rate - Non-Local are greater than zero, please explain.

LOCAL TAX RATE IS AMOUNT FOR BEAVER DAM LAKE DISTRICT.

---

### Meters (Page W-21)

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

Yes

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**ELECTRIC OPERATING REVENUES & EXPENSES**

Particulars (a)	This Year (b)	Last Year (c)	
<b>Operating Revenues</b>			
<b>Sales of Electricity</b>			
Sales of Electricity (440-448)	4,134,542	3,874,552	1
<b>Total Sales of Electricity</b>	<b>4,134,542</b>	<b>3,874,552</b>	
<b>Other Operating Revenues</b>			
Forfeited Discounts (450 )	12,957	9,487	2
Miscellaneous Service Revenues (451 )	1,070	791	3
Sales of Water and Water Power (453 )	0	0	4
Rent from Electric Property (454 )	10,695	11,820	5
Interdepartmental Rents (455 )	0	0	6
Other Electric Revenues (456 )	797	934	7
Amortization of Construction Grants (457 )	0	0	8
<b>Total Other Operating Revenues</b>	<b>25,519</b>	<b>23,032</b>	
<b>Total Operating Revenues</b>	<b>4,160,061</b>	<b>3,897,584</b>	
<b>Operation and Maintenance Expenses</b>			
Power Production Expenses (500-546)	2,308,736	2,044,924	9
Transmission Expenses (550-553)	7,179	7,267	10
Distribution Expenses (560-576)	241,506	220,430	11
Customer Accounts Expenses (901-904)	71,043	66,881	12
Customer Service and Information Expenses (906 )	0	0	13
Sales Expenses (910 )	0	0	14
Administrative and General Expenses (920-935)	363,939	396,710	15
<b>Total Operation and Maintenance Expenses</b>	<b>2,992,403</b>	<b>2,736,212</b>	
<b>Other Expenses</b>			
Depreciation Expense (403 )	525,804	522,069	16
Amortization Expense (404-407)	1,386	1,386	17
Taxes (408 )	290,224	259,020	18
<b>Total Other Expenses</b>	<b>817,414</b>	<b>782,475</b>	
<b>Total Operating Expenses</b>	<b>3,809,817</b>	<b>3,518,687</b>	
<b>NET OPERATING INCOME</b>	<b>350,244</b>	<b>378,897</b>	

## 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)	
<b>Forfeited Discounts (450):</b>		
Customer late payment charges	12,957	1
<b>Other (specify):</b>		
NONE	0	2
<b>Total Forfeited Discounts (450)</b>	<b>12,957</b>	
<b>Miscellaneous Service Revenues (451):</b>		
RECONNECTS	1,070	3
<b>Total Miscellaneous Service Revenues (451)</b>	<b>1,070</b>	
<b>Sales of Water and Water Power (453):</b>		
NONE	0	4
<b>Total Sales of Water and Water Power (453)</b>	<b>0</b>	
<b>Rent from Electric Property (454):</b>		
POLE CONTACTS FROM CABLE TV & TELEPHONE COMPANY	10,695	5
<b>Total Rent from Electric Property (454)</b>	<b>10,695</b>	
<b>Interdepartmental Rents (455):</b>		
NONE	0	6
<b>Total Interdepartmental Rents (455)</b>	<b>0</b>	
<b>Other Electric Revenues (456):</b>		
BANNER FEES	275	7
SALES TAX DISCOUNT	347	8
NSF CHECK FEES	175	9
<b>Total Other Electric Revenues (456)</b>	<b>797</b>	
<b>Amortization of Construction Grants (457):</b>		
NONE		10
<b>Total Amortization of Construction Grants (457)</b>	<b>0</b>	

## 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)	
<b>POWER PRODUCTION EXPENSES</b>			
<b>STEAM POWER GENERATION EXPENSES</b>			
Operation Supervision and Labor (500)	0	0	1
Fuel (501)	0	0	2
Operation Supplies and Expenses (502)	0	0	3
Steam from Other Sources (503)	0	0	4
Steam Transferred -- Credit (504)	0	0	5
Maintenance of Steam Production Plant (506)	0	0	6
<b>Total Steam Power Generation Expenses</b>	<b>0</b>	<b>0</b>	
<b>HYDRAULIC POWER GENERATION EXPENSES</b>			
Operation Supervision and Labor (530)	0	0	7
Water for Power (531)	0	0	8
Operation Supplies and Expenses (532)	0	0	9
Maintenance of Hydraulic Production Plant (535)	0	0	10
<b>Total Hydraulic Power Generation Expenses</b>	<b>0</b>	<b>0</b>	
<b>OTHER POWER GENERATION EXPENSES</b>			
Operation Supervision and Labor (538)	68,341	98,855	* 11
Fuel (539)	37,578	75,203	* 12
Operation Supplies and Expenses (540)	21,642	19,205	13
Maintenance of Other Power Production Plant (543)	92,872	119,526	* 14
<b>Total Other Power Generation Expenses</b>	<b>220,433</b>	<b>312,789</b>	
<b>OTHER POWER SUPPLY EXPENSES</b>			
Purchased Power (545)	2,088,303	1,732,135	* 15
Other Expenses (546)	0	0	16
<b>Total Other Power Supply Expenses</b>	<b>2,088,303</b>	<b>1,732,135</b>	
<b>Total Power Production Expenses</b>	<b>2,308,736</b>	<b>2,044,924</b>	
<b>TRANSMISSION EXPENSES</b>			
Operation Supervision and Labor (550)	0	0	17
Operation Supplies and Expenses (551)	7,179	7,267	18
Maintenance of Transmission Plant (553)	0	0	19
<b>Total Transmission Expenses</b>	<b>7,179</b>	<b>7,267</b>	
<b>DISTRIBUTION EXPENSES</b>			
Operation Supervision Expenses (560)	35,733	33,356	20
Line and Station Labor (561)	49,101	38,652	* 21
Line and Station Supplies and Expenses (562)	8,468	8,792	22
Street Lighting and Signal System Expenses (565)	23,885	20,677	23
Meter Expenses (566)	17,238	18,804	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)	
<b>DISTRIBUTION EXPENSES</b>			
Customer Installations Expenses (567)	11,809	12,378	25
Miscellaneous Distribution Expenses (569)	9,647	6,444	26
Maintenance of Structures and Equipment (571)	0	0	27
Maintenance of Lines (572)	37,246	30,972	* 28
Maintenance of Line Transformers (573)	23,453	22,193	29
Maintenance of Street Lighting and Signal Systems (574)	14,137	13,205	30
Maintenance of Meters (575)	10,789	14,957	31
Maintenance of Miscellaneous Distribution Plant (576)	0	0	32
<b>Total Distribution Expenses</b>	<b>241,506</b>	<b>220,430</b>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>			
Meter Reading Labor (901)	6,005	6,689	33
Accounting and Collecting Labor (902)	56,148	51,436	34
Supplies and Expenses (903)	8,890	8,756	35
Uncollectible Accounts (904)	0	0	36
Customer Service and Information Expenses (906)	0	0	37
<b>Total Customer Accounts Expenses</b>	<b>71,043</b>	<b>66,881</b>	
<b>SALES EXPENSES</b>			
Sales Expenses (910)	0	0	38
<b>Total Sales Expenses</b>	<b>0</b>	<b>0</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>			
Administrative and General Salaries (920)	11,539	6,832	39
Office Supplies and Expenses (921)	7,284	5,454	40
Administrative Expenses Transferred -- Credit (922)	0	0	41
Outside Services Employed (923)	13,329	25,428	* 42
Property Insurance (924)	42,067	44,181	43
Injuries and Damages (925)	4,352	200	44
Employee Pensions and Benefits (926)	236,356	252,871	* 45
Regulatory Commission Expenses (928)	1,133	0	46
Miscellaneous General Expenses (930)	29,516	26,598	47
Transportation Expenses (933)	13,890	20,834	48
Maintenance of General Plant (935)	4,473	14,312	* 49
<b>Total Administrative and General Expenses</b>	<b>363,939</b>	<b>396,710</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>2,992,403</b>	<b>2,736,212</b>	

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## ELECTRIC OPERATION & MAINTENANCE EXPENSES

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### Electric Operation & Maintenance Expenses (Page E-03)

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

ACCOUNT 538 - OPERATION SUPERVISION & LABOR - DECREASE IN 2009 DUE TO LOSS OF ONE EMPLOYEE, EMPLOYEE WAS NOT REPLACED IN 2009.

ACCOUNT 539 - FUEL - DECREASE IN 2009 DUE TO LESS GENERATION, SO LESS FUEL USED AS WELL AS COSTS DECREASING A BIT IN 2009.

ACCOUNT 543 - MAINTENANCE OF OTHER PLANT - DECREASE IN 2009 DUE TO LOSS OF ONE EMPLOYEE, EMPLOYEE WAS NOT REPLACED IN 2009.

ACCOUNT 545 - PURCHASED POWER EXPENSES - INCREASE IN 2009 DUE TO NEW CONTRACT WITH DAIRYLAND, EFFECTIVE MAY 1, 2009.

ACCOUNT 561 - LINE & STATION LABOR - INCREASE IN 2009 DUE TO LABOR RECLASSIFICATION - MORE WORK DONE IN 2009 THEN IN PRIOR YEAR.

ACCOUNT 572 - MAINTENANCE OF LINES - INCREASE IN 2009 DUE TO WORK BEING DONE BY DAIRYLAND TO PROTECT LINES FROM DAMAGES FROM WOODPECKERS - THIS EXPENSE SHOULD NOT RECUR.

ACCOUNT 923 - OUTSIDE SERVICES EMPLOYED - DECREASED IN 2009 - AS EXPLAINED IN 2008 REPORT, 2008 WAS HIGHER DUE TO NEGOTIATIONS WITH WISCONSIN GAS AND EXPENSES FOR IMPACT DUE TO NEW POWER CONTRACT.

ACCOUNT 926 - EMPLOYEE PENSIONS AND BENEFITS DECREASED IN 2009 DUE TO RETIREMENT OF ONE EMPLOYEE WHO HAS NOT BEEN REPLACED YET.

ACCOUNT 925 - MAINTENANCE OF GENERAL PLANT - DECREASE IN 2009 - 2008 HAD UNUSUAL EXPENSES OF RE-DEAL COATING AS STATED IN 2008 ANNUAL REPORT.

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### 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		242,408	213,553	1
Social Security		32,904	38,815	2
Wisconsin Gross Receipts Tax		11,043	3,933 *	3
PSC Remainder Assessment		3,869	2,719	4
Other (specify): NONE			0	5
<b>Total tax expense</b>		<b>290,224</b>	<b>259,020</b>	

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## TAXES (ACCT. 408 - ELECTRIC)

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### Taxes (Acct. 408 - Electric) (Page E-04)

#### General footnotes

Wisconsin Gross Receipts tax is increased significantly due to increase in Sales for Resale in 2009. This trend will most likely continue in year 2010.

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## 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			Barron				1
<b>SUMMARY OF TAX RATES</b>							<b>2</b>
State tax rate	mills		0.170000				3
County tax rate	mills		4.230000				4
Local tax rate	mills		6.420000				5
School tax rate	mills		9.950000				6
Voc. school tax rate	mills		1.040000				7
Other tax rate - Local	mills		0.730000				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>22.540000</b>				<b>10</b>
Less: state credit	mills		1.360000				11
<b>Net tax rate</b>	mills		<b>21.180000</b>				<b>12</b>
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							<b>13</b>
<b>Local Tax Rate</b>	mills		<b>6.420000</b>				<b>14</b>
<b>Combined School Tax Rate</b>	mills		<b>10.990000</b>				<b>15</b>
<b>Other Tax Rate - Local</b>	mills		<b>0.730000</b>				<b>16</b>
<b>Total Local &amp; School Tax</b>	mills		<b>18.140000</b>				<b>17</b>
<b>Total Tax Rate</b>	mills		<b>22.540000</b>				<b>18</b>
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.804791</b>				<b>19</b>
<b>Total tax net of state credit</b>	mills		<b>21.180000</b>				<b>20</b>
<b>Net Local and School Tax Rate</b>	mills		<b>17.045484</b>				<b>21</b>
Utility Plant, Jan. 1	\$	<b>14,012,193</b>	14,012,193				22
Materials & Supplies	\$	<b>185,625</b>	185,625				23
<b>Subtotal</b>	\$	<b>14,197,818</b>	<b>14,197,818</b>				<b>24</b>
Less: Plant Outside Limits	\$	<b>166,012</b>	166,012				25
<b>Taxable Assets</b>	\$	<b>14,031,806</b>	<b>14,031,806</b>				<b>26</b>
Assessment Ratio	dec.		1.013500				27
<b>Assessed Value</b>	\$	<b>14,221,235</b>	<b>14,221,235</b>				<b>28</b>
<b>Net Local &amp; School Rate</b>	mills		<b>17.045484</b>				<b>29</b>
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>242,408</b>	<b>242,408</b>				<b>30</b>
Tax Equivalent per 1994 PSC Report	\$	128,465					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32 33
<b>Tax equiv. for current year (see note 5)</b>	\$	<b>242,408</b>					<b>34</b>
Footnotes							35

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## PROPERTY TAX EQUIVALENT (ELECTRIC)

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### Property Tax Equivalent (Electric) (Page E-05)

If Other Tax Rate - Local and/or Other Tax Rate - Non-Local are greater than zero, please explain.

LOCAL TAX RATE IS RATE FOR BEAVER DAM LAKE DISTRICT.

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## 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)	
<b>INTANGIBLE PLANT</b>						
Organization (301)	0				0	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>STEAM PRODUCTION PLANT</b>						
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
<b>Total Steam Production Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>HYDRAULIC PRODUCTION PLANT</b>						
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
<b>Total Hydraulic Production Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>OTHER PRODUCTION PLANT</b>						
Land and Land Rights (340)	6,340				6,340	18
Structures and Improvements (341)	1,347,054				1,347,054	19
Fuel Holders, Producers and Accessories (342)	387,592				387,592	20
Prime Movers (343)	2,890,625				2,890,625	21
Generators (344)	2,410,574				2,410,574	22
Accessory Electric Equipment (345)	1,754,314				1,754,314	23
Miscellaneous Power Plant Equipment (346)	8,950				8,950	24
<b>Total Other Production Plant</b>	<b>8,805,449</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>8,805,449</b>	
<b>TRANSMISSION PLANT</b>						
Land and Land Rights (350)	8,076				8,076	25
Structures and Improvements (352)	0				0	26
Station Equipment (353)	227,425				227,425	27
Towers and Fixtures (354)	0				0	28

## ELECTRIC UTILITY PLANT IN SERVICE

### --Plant Financed by Utility or Municipality--

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>TRANSMISSION PLANT</b>						
Poles and Fixtures (355)	99,527				99,527	29
Overhead Conductors and Devices (356)	31,719				31,719	30
Underground Conduit (357)	0				0	31
Underground Conductors and Devices (358)	0				0	32
Roads and Trails (359)	0				0	33
<b>Total Transmission Plant</b>	<b>366,747</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>366,747</b>	
<b>DISTRIBUTION PLANT</b>						
Land and Land Rights (360)	18,296				18,296	34
Structures and Improvements (361)	0				0	35
Station Equipment (362)	447,384				447,384	36
Storage Battery Equipment (363)	0				0	37
Poles, Towers and Fixtures (364)	181,363		5,604		175,759	38
Overhead Conductors and Devices (365)	187,175		4,318		182,857	39
Underground Conduit (366)	0				0	40
Underground Conductors and Devices (367)	691,757	324			692,081	41
Line Transformers (368)	581,636	8,442	2,978		587,100	42
Services (369)	83,098		55		83,043	43
Meters (370)	244,737		425		244,312	44
Installations on Customers' Premises (371)	0				0	45
Leased Property on Customers' Premises (372)	0				0	46
Street Lighting and Signal Systems (373)	336,630				336,630	47
<b>Total Distribution Plant</b>	<b>2,772,076</b>	<b>8,766</b>	<b>13,380</b>	<b>0</b>	<b>2,767,462</b>	
<b>GENERAL PLANT</b>						
Land and Land Rights (389)	16,137				16,137	48
Structures and Improvements (390)	428,133				428,133	49
Office Furniture and Equipment (391)	33,052	825			33,877	50
Computer Equipment (391.1)	80,448	4,126			84,574	51
Transportation Equipment (392)	181,568				181,568	52
Stores Equipment (393)	0				0	53
Tools, Shop and Garage Equipment (394)	95,530				95,530	54
Laboratory Equipment (395)	0				0	55
Power Operated Equipment (396)	223,800	4,189			227,989	56
Communication Equipment (397)	337,591				337,591	57
SCADA Equipment (397.1)	0				0	58
Miscellaneous Equipment (398)	4,409				4,409	59
Other Tangible Property (399)	0				0	60
<b>Total General Plant</b>	<b>1,400,668</b>	<b>9,140</b>	<b>0</b>	<b>0</b>	<b>1,409,808</b>	
<b>Total utility plant in service directly assignable</b>	<b>13,344,940</b>	<b>17,906</b>	<b>13,380</b>	<b>0</b>	<b>13,349,466</b>	

**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)	
Common Utility Plant Allocated to Electric Department (300)	0				0	61
<b>Total utility plant in service</b>	<b>13,344,940</b>	<b>17,906</b>	<b>13,380</b>	<b>0</b>	<b>13,349,466</b>	

## 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)	
<b>INTANGIBLE PLANT</b>						
Organization (301)	0				0	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>STEAM PRODUCTION PLANT</b>						
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
<b>Total Steam Production Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>HYDRAULIC PRODUCTION PLANT</b>						
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
<b>Total Hydraulic Production Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>OTHER PRODUCTION PLANT</b>						
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
<b>Total Other Production Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TRANSMISSION PLANT</b>						
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 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)	
<b>TRANSMISSION PLANT</b>						
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
<b>Total Transmission Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>DISTRIBUTION PLANT</b>						
Land and Land Rights (360)	0				0	34
Structures and Improvements (361)	0				0	35
Station Equipment (362)	0				0	36
Storage Battery Equipment (363)	0				0	37
Poles, Towers and Fixtures (364)	0				0	38
Overhead Conductors and Devices (365)	21,294				21,294	39
Underground Conduit (366)	0				0	40
Underground Conductors and Devices (367)	209,138	75			209,213	41
Line Transformers (368)	39,778				39,778	42
Services (369)	218,573				218,573	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
<b>Total Distribution Plant</b>	<b>488,783</b>	<b>75</b>	<b>0</b>	<b>0</b>	<b>488,858</b>	
<b>GENERAL PLANT</b>						
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)	
<b>GENERAL PLANT</b>						
Other Tangible Property (399)	0				0	60
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>488,783</b>	<b>75</b>	<b>0</b>	<b>0</b>	<b>488,858</b>	
Common Utility Plant Allocated to Electric Department (300)	0				0	61
<b>Total utility plant in service</b>	<b>488,783</b>	<b>75</b>	<b>0</b>	<b>0</b>	<b>488,858</b>	

## 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)		
<b>Primary Distribution System Voltage(s) -- Urban</b>						
<b>Pole Lines</b>						
2.4/4.16 kV (4kV)	8				8	1
7.2/12.5 kV (12kV)	0				0	2
14.4/24.9 kV (25kV)	0				0	3
<b>Other:</b>						
NONE	0				0	4
<b>Underground Lines</b>						
2.4/4.16 kV (4kV)	1				1	5
7.2/12.5 kV (12kV)	6				6	6
14.4/24.9 kV (25kV)	0				0	7
<b>Other:</b>						
NONE	0				0	8
<b>Primary Distribution System Voltage(s) -- Rural</b>						
<b>Pole Lines</b>						
2.4/4.16 kV (4kV)	5				5	9
7.2/12.5 kV (12kV)	1				1	10
14.4/24.9 kV (25kV)	0				0	11
<b>Other:</b>						
NONE	0				0	12
<b>Underground Lines</b>						
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
<b>Other:</b>						
NONE	0				0	16
<b>Transmission System</b>						
<b>Pole Lines</b>						
34.5 kV	0				0	17
69 kV	2				2	18
115 kV	0				0	19
138 kV	0				0	20
<b>Other:</b>						
NONE	0				0	21
<b>Underground Lines</b>						
34.5 kV	0				0	22
69 kV	0				0	23
115 kV	0				0	24
138 kV	0				0	25
<b>Other:</b>						
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. A farm is a tract of land used to raise or produce agricultural and dairy products, for raising livestock, poultry, game, fur-bearing animals, or for floriculture, or similar purposes, and embracing not less than 3 acres; or, if small, where the principal income of the operator is derived therefrom.

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

## 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	6,020	Friday	01/16/2009	13:15	3,267	1
February	02	6,129	Friday	02/20/2009	08:30	2,801	2
March	03	5,872	Friday	03/06/2009	13:15	3,000	3
April	04	5,413	Wednesday	04/15/2009	12:45	2,706	4
May	05	5,670	Saturday	05/02/2009	05:00	2,719	5
June	06	7,185	Monday	06/08/2009	10:45	3,024	6
July	07	7,868	Thursday	07/02/2009	08:30	4,080	7
August	08	8,687	Friday	08/21/2009	09:15	4,654	8
September	09	8,430	Friday	09/11/2009	13:30	4,351	9
October	10	6,988	Wednesday	10/28/2009	08:15	3,327	10
November	11	5,599	Friday	11/27/2009	14:00	2,916	11
December	12	6,212	Monday	12/14/2009	14:30	3,360	12
<b>Total</b>		<b>80,073</b>				<b>40,205</b>	

**System Name**

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

Type of Reading	Supplier
15 minutes integrated	1

## ELECTRIC ENERGY ACCOUNT

Particulars (a)	kWh (000's) (b)	
<b>Source of Energy</b>		
<b>Generation (excluding Station Use):</b>		
Fossil Steam		1
Nuclear Steam		2
Hydraulic		3
Internal Combustion Turbine	126	4
Internal Combustion Reciprocating		5
Non-Conventional (wind, photovoltaic, etc.)		6
<b>Total Generation</b>	<b>126</b>	<b>7</b>
Purchases	40,080	8
Interchanges:		
In (gross)		9
Out (gross)		10
Net	0	11
Transmission for/by others (wheeling):		
Received		12
Delivered		13
Net	0	14
<b>Total Source of Energy</b>	<b>40,206</b>	<b>15</b>
<b>Disposition of Energy</b>		
Sales to Ultimate Consumers (including interdepartmental sales)	37,210	18
Sales For Resale		19
<b>Energy Used by the Company (excluding station use):</b>		
Electric Utility	140	21
Common (office, shops, garages, etc. serving 2 or more util. depts.)		22
<b>Total Used by Company</b>	<b>140</b>	<b>23</b>
<b>Total Sold and Used</b>	<b>37,350</b>	<b>24</b>
<b>Energy Losses:</b>		
Transmission Losses (if applicable)		26
Distribution Losses	2,856	27
<b>Total Energy Losses</b>	<b>2,856</b>	<b>28</b>
<b>Loss Percentage (% Total Energy Losses of Total Source of Energy)</b>	<b>7.1034%</b>	<b>29</b>
<b>Total Disposition of Energy</b>	<b>40,206</b>	<b>30</b>

## 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)	*	1
<b>Residential Sales</b>					
RESIDENTIAL SALES	RG-1	1,117	8,171	*	1
RURAL SALES	RG-2	14	108	*	2
<b>Total Sales for Residential Sales</b>		<b>1,131</b>	<b>8,279</b>		
<b>Commercial &amp; Industrial</b>					
COMMERCIAL SALES	CG-1	222	5,460	*	3
SMALL POWER SALES	CP-1	13	4,128	*	4
LARGE POWER SALES	CP-2	6	18,881	*	5
<b>Total Sales for Commercial &amp; Industrial</b>		<b>241</b>	<b>28,469</b>		
<b>Public Street &amp; Highway Lighting</b>					
STREET LIGHTING	MS-1	1	462	*	6
<b>Total Sales for Public Street &amp; Highway Lighting</b>		<b>1</b>	<b>462</b>		
<b>Sales for Resale</b>					
DAIRYLAND & MERRILLAN	none	2	1	*	7
<b>Total Sales for Sales for Resale</b>		<b>2</b>	<b>1</b>		
<b>TOTAL SALES FOR ELECTRICITY</b>		<b>1,375</b>	<b>37,211</b>		

**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)		
		672,095	222,881	<b>894,976</b>	*	1
		8,814	2,926	<b>11,740</b>	*	2
<b>0</b>	<b>0</b>	<b>680,909</b>	<b>225,807</b>	<b>906,716</b>		
		492,374	149,559	<b>641,933</b>	*	3
11,559	14,192	305,371	113,301	<b>418,672</b>	*	4
46,533	70,992	1,292,258	524,749	<b>1,817,007</b>	*	5
<b>58,092</b>	<b>85,184</b>	<b>2,090,003</b>	<b>787,609</b>	<b>2,877,612</b>		
		70,139	12,477	<b>82,616</b>	*	6
<b>0</b>	<b>0</b>	<b>70,139</b>	<b>12,477</b>	<b>82,616</b>		
		267,598		<b>267,598</b>	*	7
<b>0</b>	<b>0</b>	<b>267,598</b>	<b>0</b>	<b>267,598</b>		
<b>58,092</b>	<b>85,184</b>	<b>3,108,649</b>	<b>1,025,893</b>	<b>4,134,542</b>		

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## SALES OF ELECTRICITY BY RATE SCHEDULE

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### Sales of Electricity by Rate Schedule (Page E-16)

#### General footnotes

ALL SALES ARE INCREASED DUE TO INCREASE IN PCAC FOR 2009 DUE TO DAIRYLAND CONTRACT.

If Rate Schedule Name is not one selected from the dropdown list, please explain.

SALES FOR RESALE - NO RATE CLASS FOR THIS

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**SALES OF ELECTRICITY BY RATE SCHEDULE (cont.)**

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### PURCHASED POWER STATISTICS

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

Particulars (a)	(b)		(c)		
Name of Vendor	Dairyland Power Coop				1
Point of Delivery	Cumberland				2
Type of Power Purchased (firm, dump, etc.)	NONFIRM				3
Voltage at Which Delivered	69				4
Point of Metering	Cumberland Low Side				5
Total of 12 Monthly Maximum Demands -- kW	77,394				6
Average load factor	70.9393%				7
Total Cost of Purchased Power	2,088,303				8
Average cost per kWh	0.0521				9
On-Peak Hours (if applicable)	N/A				10
Monthly purchases --- kWh (000):	<b>On-peak</b>	<b>Off-peak</b>	<b>On-peak</b>	<b>Off-peak</b>	11
January	3,263				12
February	2,802				13
March	3,000				14
April	2,696				15
May	2,709				16
June	2,975				17
July	4,080				18
August	4,607				19
September	4,352				20
October	3,319				21
November	2,916				22
December	3,360				23
<b>Total kWh (000)</b>	<b>40,079</b>	<b>0</b>			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):	<b>On-peak</b>	<b>Off-peak</b>	<b>On-peak</b>	<b>Off-peak</b>	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
<b>Total kWh (000)</b>					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)	126	4
Is Generation Metered or Estimated?		5
Is Exciter & Station Use Metered or Estimated?		6
60-Minute Maximum Demand--kW (est. if not meas.)	8,687	7
Date and Hour of Such Maximum Demand	8/21/2009 9	8
<b>Load Factor</b>	<b>0.0017</b>	<b>9</b>
Maximum Net Generation in Any One Day	30,656	10
Date of Such Maximum	8/25/2009	11
Number of Hours Generators Operated	75	12
Maximum Continuous or Dependable Capacity--kW	0	13
Is Plant Owned or Leased?		14
Total Production Expenses	220,432	15
<b>Cost per kWh of Net Generation (\$)</b>	<b>1,749</b>	<b>16</b>
Monthly Net Generation --- kWh (000):		
January	5	17
February	0	18
March	1	19
April	10	20
May	9	21
June	48	22
July	0	23
August	46	24
September	0	25
October	7	26
November	0	27
December	0	28
<b>Total kWh (000)</b>	<b>126</b>	<b>29</b>
Gas Consumed--Therms	3,466	30
Average Cost per Therm Burned (\$)	3,466.0000	31
Fuel Oil Consumed Barrels (42 gal.)	184	32
Average Cost per Barrel of Oil Burned (\$)	106.4500	33
Specific Gravity		34
Average BTU per Gallon		35
Lubricating Oil Consumed--Gallons	592	36
Average Cost per Gallon (\$)	5.6800	37
kWh Net Generation per Gallon of Fuel Oil		38
kWh Net Generation per Gallon of Lubr. Oil		39
Does plant produce steam for heating or other purposes in addition to elec. generation?		40
Coal consumed--tons (2,000 lbs.)	0	42
Average Cost per Ton (\$)		43
Kind of Coal Used		44
Average BTU per Pound		45
Water Evaporated--Thousands of Pounds	0	46
Is Water Evaporated, Metered or Estimated?		47
Lbs. of Steam per Lb. of Coal or Equivalent Fuel		48
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.		49
Based on Total Coal Used at Plant		50
Based on Coal Used Solely in Electric Generation		51
Average BTU per kWh Net Generation		52
Total Cost of Fuel (Oil and/or Coal) per kWh Net Generation (\$)		53
Footnote		54

## PRODUCTION STATISTICS

Particulars (a)	Plant (b)	Plant (c)	Plant (d)	Plant (e)	
Name of Plant	Cumberland				1
Unit Identification	1				2
Type of Generation	RECIP				3
kWh Net Generation (000)	126				4
Is Generation Metered or Estimated?	M				5
Is Exciter & Station Use Metered or Estimated?	M				6
60-Minute Maximum Demand--kW (est. if not meas.)	8,687				7
Date and Hour of Such Maximum Demand	8/21/2009 9				8
<b>Load Factor</b>	<b>0.0017</b>				9
Maximum Net Generation in Any One Day	30,656				10
Date of Such Maximum	08/25/2009				11
Number of Hours Generators Operated	75				12
Maximum Continuous or Dependable Capacity--kW					13
Is Plant Owned or Leased?	O				14
Total Production Expenses	220,432				15
<b>Cost per kWh of Net Generation (\$)</b>	<b>1,749.4603</b>				16
Monthly Net Generation --- kWh (000):					17
January	5				18
February	0				19
March	1				20
April	10				21
May	9				22
June	48				23
July	0				24
August	46				25
September	0				26
October	7				27
November	0				28
December	0				29
<b>Total kWh (000)</b>	<b>126</b>				30
Gas Consumed--Therms	3,466				31
Average Cost per Therm Burned (\$)	4.2200				32
Fuel Oil Consumed Barrels (42 gal.)	184				33
Average Cost per Barrel of Oil Burned (\$)	106.4300				34
Specific Gravity					35
Average BTU per Gallon					36
Lubricating Oil Consumed--Gallons	592				37
Average Cost per Gallon (\$)	5.6800				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?	N				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

## 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)	
Cumberland	1	1945	Recip.	Fairbanks Morse	257	1,028	1
Cumberland	2	1939	Recip.	Buckeye Machine Co.	360	450	2
Cumberland	3	1939	Recip.	Buckeye Machine Co.	360	450	3
Cumberland	4	1954	Recip.	Fairbanks Morse	720	1,920	4
Cumberland	5	1966	Recip.	Fairbanks Morse	720	2,880	5
Cumberland	6	1979	Recip.	Colt Pielstick	514	9,100	6
Cumberland	7	2002	Recip.	Enterprise	514	10,500	7
Cumberland	8	2002	Recip.	Enterprise	514	5,000	8
<b>Total</b>						<b>31,328</b>	

### 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)
1945	2,400	4	713	1,000	686	700	1
1939	2,400	1	300	375	240	250	2
1939	2,400	1	300	375	210	250	3
1954	2,400	6	1,360	1,700	1,330	1,360	4
1966	4,160	12	2,050	2,563	1,993	2,050	5
1979	12,470	29	6,491	8,114	6,778	6,500	6
2002	4,160	55	7,500	9,375	6,035	6,000	7
2002	4,160	17	3,500	4,375	2,756	2,800	8
<b>Total</b>		<b>125</b>	<b>22,214</b>	<b>27,877</b>	<b>20,028</b>	<b>19,910</b>	

### 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)
			(d)	(e)		
Name of Substation	Cumberland					1
Voltage--High Side	69,000					2
Voltage--Low Side	12,470					3
Num. Main Transformers in Operation	1					4
Total Capacity of Transformers in kVA	25,000					5
Number of Spare Transformers on Hand	0					6
15-Minute Maximum Demand in kW	8,687					7
Dt and Hr of Such Maximum Demand	08/21/2009 09:00					8
Kwh Output	46,583					9
Footnotes						10

### SUBSTATION EQUIPMENT (continued)

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

### SUBSTATION EQUIPMENT (continued)

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

## ELECTRIC DISTRIBUTION METERS & LINE TRANSFORMERS

Particulars (a)	Number of Watt-Hour Meters (b)	Line Transformers		1
		Number (c)	Total Cap. (kVA) (d)	
Number first of year	1,597	601	37,503	1
Acquired during year		1	150	2
<b>Total</b>	<b>1,597</b>	<b>602</b>	<b>37,653</b>	<b>3</b>
Retired during year	7	8	195	4
Sales, transfers or adjustments increase (decrease)				5
<b>Number end of year</b>	<b>1,590</b>	<b>594</b>	<b>37,458</b>	<b>6</b>
<b>Number end of year accounted for as follows:</b>				<b>7</b>
In customers' use	1,403	553	36,170	8
In utility's use	21			9
Locked meters on customers' premises				10
In stock	166	41	1,288	11
<b>Total end of year</b>	<b>1,590</b>	<b>594</b>	<b>37,458</b>	<b>12</b>
				<b>13</b>

## 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)	
<b>Street Lighting Non-Ornamental</b>				
Mercury Vapor	175	214	185	1
Other	400	1	1	2
Sodium Vapor	100	26	22	3
Sodium Vapor	150	200	153	4
Sodium Vapor	250	33	24	5
Sodium Vapor	400	26	22	6
<b>Total</b>		<b>500</b>	<b>407</b>	
<b>Ornamental</b>				
Sodium Vapor	150	94	54	7
<b>Total</b>		<b>94</b>	<b>54</b>	
<b>Other</b>				
Incandescent	60	1	1	8
<b>Total</b>		<b>1</b>	<b>1</b>	

## ELECTRIC OPERATING SECTION FOOTNOTES

### Electric Operation & Maintenance Expenses (Page E-03)

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

ACCOUNT 538 - OPERATION SUPERVISION & LABOR - DECREASE IN 2009 DUE TO LOSS OF ONE EMPLOYEE, EMPLOYEE WAS NOT REPLACED IN 2009.

ACCOUNT 539 - FUEL - DECREASE IN 2009 DUE TO LESS GENERATION, SO LESS FUEL USED AS WELL AS COSTS DECREASING A BIT IN 2009.

ACCOUNT 543 - MAINTENANCE OF OTHER PLANT - DECREASE IN 2009 DUE TO LOSS OF ONE EMPLOYEE, EMPLOYEE WAS NOT REPLACED IN 2009.

ACCOUNT 545 - PURCHASED POWER EXPENSES - INCREASE IN 2009 DUE TO NEW CONTRACT WITH DAIRYLAND, EFFECTIVE MAY 1, 2009.

ACCOUNT 561 - LINE & STATION LABOR - INCREASE IN 2009 DUE TO LABOR RECLASSIFICATION - MORE WORK DONE IN 2009 THEN IN PRIOR YEAR.

ACCOUNT 572 - MAINTENANCE OF LINES - INCREASE IN 2009 DUE TO WORK BEING DONE BY DAIRYLAND TO PROTECT LINES FROM DAMAGES FROM WOODPECKERS - THIS EXPENSE SHOULD NOT RECUR.

ACCOUNT 923 - OUTSIDE SERVICES EMPLOYED - DECREASED IN 2009 - AS EXPLAINED IN 2008 REPORT, 2008 WAS HIGHER DUE TO NEGOTIATIONS WITH WISCONSIN GAS AND EXPENSES FOR IMPACT DUE TO NEW POWER CONTRACT.

ACCOUNT 926 - EMPLOYEE PENSIONS AND BENEFITS DECREASED IN 2009 DUE TO RETIREMENT OF ONE EMPLOYEE WHO HAS NOT BEEN REPLACED YET.

ACCOUNT 925 - MAINTENANCE OF GENERAL PLANT - DECREASE IN 2009 - 2008 HAD UNUSUAL EXPENS OF RE-DEAL COATING AS STATED IN 2008 ANNUAL REPORT.

### Taxes (Acct. 408 - Electric) (Page E-04)

#### General footnotes

Wisconsin Gross Receipts tax is increased significantly due to increase in Sales for Resale in 2009. This trend will most likely continue in year 2010.

### Property Tax Equivalent (Electric) (Page E-05)

If Other Tax Rate - Local and/or Other Tax Rate - Non-Local are greater than zero, please explain.

LOCAL TAX RATE IS RATE FOR BEAVER DAM LAKE DISTRICT.

### Sales of Electricity by Rate Schedule (Page E-16)

#### General footnotes

ALL SALES ARE INCREASED DUE TO INCREASE IN PCAC FOR 2009 DUE TO DAIRYLAND CONTRACT.

If Rate Schedule Name is not one selected from the dropdown list, please explain.

SALES FOR RESALE - NO RATE CLASS FOR THIS