



3013 (02-05-09)

**ANNUAL REPORT**

OF

Name: ELKHORN LIGHT & WATER UTILITY

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Principal Office: 9 S. BROAD ST.  
P.O. BOX 920  
ELKHORN, WI 53121

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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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## SIGNATURE PAGE

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I MARY HINSKE of  
(Person responsible for accounts)

ELKHORN LIGHT & WATER UTILITY, certify that I  
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

\_\_\_\_\_  
(Signature of person responsible for accounts)      04/01/2010  
(Date)

FINANCE DIRECTOR  
(Title)

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### IDENTIFICATION AND OWNERSHIP

**Exact Utility Name:** ELKHORN LIGHT & WATER UTILITY

**Utility Address:** 9 S. BROAD ST.  
P.O. BOX 920  
ELKHORN, WI 53121

**When was utility organized?** 12/31/1898

**Report any change in name:**

**Effective Date:**

**Utility Web Site:**

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

**Name:** MARY J HINSKE

**Title:** FINANCE DIRECTOR

**Office Address:**

9 S. BROAD ST.  
P.O. BOX 920  
ELKHORN, WI 53121

**Telephone:** (262) 741 - 5141

**Fax Number:** (262) 741 - 5131

**Email Address:** mhinske@charterinternet.com

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

**Name:** DAVID MACCOUX

**Title:** SHAREHOLDER

**Office Address:** SCHENCK SC

2200 RIVERSIDE DRIVE  
P.O. BOX 23819  
GREEN BAY, WI 54305

**Telephone:** (920) 455 - 4114

**Fax Number:** (920) 617 - 2511

**Email Address:** david.maccoux@schencksc.com

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

**Name:** CHARLES VAN DYKE

**Title:** CHAIRMAN

**Office Address:**

9 S. BROAD STREET  
P.O. BOX 920  
ELKHORN, WI 53121

**Telephone:** (262) 723 - 2910

**Fax Number:** (262) 741 - 5131

**Email Address:**

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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:** DAVID MACCOUX

**Title:** SHAREHOLDER

**Office Address:** SCHENCK SC

2200 RIVERSIDE DRIVE  
P.O. BOX 23819  
GREEN BAY, WI 54305

**Telephone:** (920) 455 - 4114

**Fax Number:** (920) 617 - 2511

**Email Address:**

### IDENTIFICATION AND OWNERSHIP

Date of most recent audit report: 7/14/2009

Period covered by most recent audit: YEAR ENDED DECEMBER 31, 2008

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

Name: ART SCHMITZ

Title: ELECTRIC UTILITY DIRECTOR

**Office Address:**

400 KOOPMEN LANE  
ELKHORN, WI 53121

Telephone: (262) 723 - 3138

Fax Number: (262) 741 - 5131

**Email Address:**

Name: TERRY WETER

Title: PUBLIC WORKS DIRECTOR

**Office Address:**

9 S. BROAD ST.  
P.O. BOX 920  
ELKHORN, WI 53121

Telephone: (262) 723 - 2223

Fax Number: (262) 741 - 5131

**Email Address:**

Name of utility commission/committee: MUNICIPAL SERVICES AND UTILITY COMMITTEE

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

- MR GARY PAYSON
- MR HOWIE REYNOLDS
- MR CHARLES VAN DYKE, CHAIRMAN

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)	11,651,550	12,102,973	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	9,602,293	10,117,180	2
Depreciation Expense (403)	866,341	891,325	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	716,894	643,002	5
<b>Total Operating Expenses</b>	<b>11,185,528</b>	<b>11,651,507</b>	
<b>Net Operating Income</b>	<b>466,022</b>	<b>451,466</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>466,022</b>	<b>451,466</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)	0	0	9
Interest and Dividend Income (419)	69,128	188,033	10
Miscellaneous Nonoperating Income (421)	380,212	248,294	11
<b>Total Other Income</b>	<b>449,340</b>	<b>436,327</b>	
<b>Total Income</b>	<b>915,362</b>	<b>887,793</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	(34,325)	(34,325)	12
Other Income Deductions (426)	174,979	173,366	13
<b>Total Miscellaneous Income Deductions</b>	<b>140,654</b>	<b>139,041</b>	
<b>Income Before Interest Charges</b>	<b>774,708</b>	<b>748,752</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	485,869	440,519	14
Amortization of Debt Discount and Expense (428)	37,752	35,637	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
<b>Total Interest Charges</b>	<b>523,621</b>	<b>476,156</b>	
<b>Net Income</b>	<b>251,087</b>	<b>272,596</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	20,267,380	20,149,099	20
Balance Transferred from Income (433)	251,087	272,596	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)	158,437	154,315	25
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>20,360,030</b>	<b>20,267,380</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	11,651,550	0	11,651,550	1
<b>Total (Acct. 400):</b>	<b>11,651,550</b>	<b>0</b>	<b>11,651,550</b>	
<b>Operation and Maintenance Expense (401-402):</b>				
Derived	9,602,293	0	9,602,293	2
<b>Total (Acct. 401-402):</b>	<b>9,602,293</b>	<b>0</b>	<b>9,602,293</b>	
<b>Depreciation Expense (403):</b>				
Derived	866,341	0	866,341	3
<b>Total (Acct. 403):</b>	<b>866,341</b>	<b>0</b>	<b>866,341</b>	
<b>Amortization Expense (404-407):</b>				
Derived	0	0	0	4
<b>Total (Acct. 404-407):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Taxes (408):</b>				
Derived	716,894	0	716,894	5
<b>Total (Acct. 408):</b>	<b>716,894</b>	<b>0</b>	<b>716,894</b>	
<b>Revenues from Utility Plant Leased to Others (412):</b>				
NONE			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	7
<b>Total (Acct. 413):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TOTAL UTILITY OPERATING INCOME:</b>	<b>466,022</b>	<b>0</b>	<b>466,022</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	9
<b>Total (Acct. 417):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Nonoperating Rental Income (418):</b>				
NONE			0	10
<b>Total (Acct. 418):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Interest and Dividend Income (419):</b>				
INTEREST INCOME FROM CASH INVESTMENTS	69,128		69,128	11
<b>Total (Acct. 419):</b>	<b>69,128</b>	<b>0</b>	<b>69,128</b>	
<b>Miscellaneous Nonoperating Income (421):</b>				
Contributed Plant - Water		303,278	303,278	12
Contributed Plant - Electric		76,934	76,934	13

## DETAILS OF INCOME STATEMENT ACCOUNTS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
<b>OTHER INCOME</b>				
Miscellaneous Nonoperating Income (421):				
NONE			0	14
<b>Total (Acct. 421):</b>	<b>0</b>	<b>380,212</b>	<b>380,212</b>	
<b>TOTAL OTHER INCOME:</b>	<b>69,128</b>	<b>380,212</b>	<b>449,340</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>				
Miscellaneous Amortization (425):				
Regulatory Liability (253) Amortization	(34,325)	0	(34,325)	15
NONE			0	16
<b>Total (Acct. 425):</b>	<b>(34,325)</b>	<b>0</b>	<b>(34,325)</b>	
Other Income Deductions (426):				
Depreciation Expense on Contributed Plant - Water	0	95,379	95,379	17
Depreciation Expense on Contributed Plant - Electric	0	79,600	79,600	18
NONE			0	19
<b>Total (Acct. 426):</b>	<b>0</b>	<b>174,979</b>	<b>174,979</b>	
<b>TOTAL MISCELLANEOUS INCOME DEDUCTIONS:</b>	<b>(34,325)</b>	<b>174,979</b>	<b>140,654</b>	
<b>INTEREST CHARGES</b>				
Interest on Long-Term Debt (427):				
Derived	485,869	0	485,869	20
<b>Total (Acct. 427):</b>	<b>485,869</b>	<b>0</b>	<b>485,869</b>	
Amortization of Debt Discount and Expense (428):				
AMORTIZATION OF DEBT DISCOUNT	37,752		37,752	21
<b>Total (Acct. 428):</b>	<b>37,752</b>	<b>0</b>	<b>37,752</b>	
Amortization of Premium on Debt--Cr. (429):				
NONE			0	22
<b>Total (Acct. 429):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Interest on Debt to Municipality (430):				
Derived	0	0	0	23
<b>Total (Acct. 430):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Other Interest Expense (431):				
Derived	0	0	0	24
<b>Total (Acct. 431):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Interest Charged to Construction--Cr. (432):				
NONE			0	25
<b>Total (Acct. 432):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TOTAL INTEREST CHARGES:</b>	<b>523,621</b>	<b>0</b>	<b>523,621</b>	
<b>NET INCOME:</b>	<b>45,854</b>	<b>205,233</b>	<b>251,087</b>	
<b>EARNED SURPLUS</b>				
Unappropriated Earned Surplus (Beginning of Year) (216):				
Derived	12,678,612	7,588,768	20,267,380	26
<b>Total (Acct. 216):</b>	<b>12,678,612</b>	<b>7,588,768</b>	<b>20,267,380</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>Balance Transferred from Income (433):</b>				
Derived	45,854	205,233	<b>251,087</b>	<b>27</b>
<b>Total (Acct. 433):</b>	<b>45,854</b>	<b>205,233</b>	<b>251,087</b>	
<b>Miscellaneous Credits to Surplus (434):</b>				
NONE			<b>0</b>	<b>28</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>29</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>30</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>				
ELECTRIC PROFIT TO GENERAL FUND	158,437		<b>158,437</b>	<b>31</b>
<b>Total (Acct. 439)--Debit:</b>	<b>158,437</b>	<b>0</b>	<b>158,437</b>	
<b>UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):</b>	<b>12,566,029</b>	<b>7,794,001</b>	<b>20,360,030</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	1,959,607	9,691,943	0	0	11,651,550	1
Less: interdepartmental sales	311		0	0	311	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained	80	277			357	5
<b>Other Increases or (Decreases)</b>						
<b>to Operating Revenues - Specify:</b>						
NONE					0	6
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>1,959,216</b>	<b>9,691,666</b>	<b>0</b>	<b>0</b>	<b>11,650,882</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	401,300	0	<b>401,300</b>	1
Electric operating expenses	695,106	(140,333)	<b>554,773</b>	2
Gas operating expenses	0	0	<b>0</b>	3
Heating operating expenses	0	0	<b>0</b>	4
Sewer operating expenses	0	0	<b>0</b>	5
Merchandising and jobbing	0	0	<b>0</b>	6
Other nonutility expenses	0	0	<b>0</b>	7
Water utility plant accounts	0	0	<b>0</b>	8
Electric utility plant accounts	0	140,333	<b>140,333</b>	9
Gas utility plant accounts	0	0	<b>0</b>	10
Heating utility plant accounts	0	0	<b>0</b>	11
Sewer utility plant accounts	0	0	<b>0</b>	12
Accum. prov. for depreciation of water plant	0	0	<b>0</b>	13
Accum. prov. for depreciation of electric plant	0	0	<b>0</b>	14
Accum. prov. for depreciation of gas plant	0	0	<b>0</b>	15
Accum. prov. for depreciation of heating plant	0	0	<b>0</b>	16
Accum. prov. for depreciation of sewer plant	0	0	<b>0</b>	17
Clearing accounts	0	0	<b>0</b>	18
All other accounts	0	0	<b>0</b>	19
<b>Total Payroll</b>	<b>1,096,406</b>	<b>0</b>	<b>1,096,406</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	7.5	1
Electric	12.0	2
Gas		3
Sewer		4

**BALANCE SHEET**

<b>Assets and Other Debits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>UTILITY PLANT</b>			
Utility Plant (101)	44,345,038	40,949,297	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	13,628,400	13,193,238	2
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
<b>Total Net Utility Plant</b>	<b>30,716,638</b>	<b>27,756,059</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	0	0	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	6
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	
Investment in Municipality (123)	0	0	7
Other Investments (124)	0	0	8
Sinking Funds (125)	4,760,453	8,325,825	9
Depreciation Fund (126)	0	0	10
Other Special Funds (128)	0	0	11
<b>Total Other Property and Investments</b>	<b>4,760,453</b>	<b>8,325,825</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash (131)	806,756	1,057,168	12
Special Deposits (134)	0	0	13
Working Funds (135)			14
Temporary Cash Investments (136)			15
Notes Receivable (141)	0	0	16
Customer Accounts Receivable (142)	1,086,239	1,014,351	17
Other Accounts Receivable (143)	34,304	122,578	18
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	19
Receivables from Municipality (145)	324,860	326,076	20
Plant Materials and Operating Supplies (154)	448,684	452,534	21
Merchandise (155)	0	0	22
Other Materials and Supplies (156)	0	0	23
Stores Expense (163)	0	0	24
Prepayments (165)	66,029	50,698	25
Interest and Dividends Receivable (171)			26
Accrued Utility Revenues (173)			27
Miscellaneous Current and Accrued Assets (174)			28
<b>Total Current and Accrued Assets</b>	<b>2,766,872</b>	<b>3,023,405</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	234,805	272,557	29
Extraordinary Property Losses (182)	0	0	30
Preliminary Survey and Investigation Charges (183)	0	0	31
Clearing Accounts (184)	0	0	32
Temporary Facilities (185)	0	0	33
Miscellaneous Deferred Debits (186)	0	0	34
<b>Total Deferred Debits</b>	<b>234,805</b>	<b>272,557</b>	
<b>Total Assets and Other Debits</b>	<b>38,478,768</b>	<b>39,377,846</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)	3,638,955	3,638,955	35
Appropriated Earned Surplus (215)			36
Unappropriated Earned Surplus (216)	20,360,030	20,267,380	37
<b>Total Proprietary Capital</b>	<b>23,998,985</b>	<b>23,906,335</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	11,435,000	11,990,000	38
Advances from Municipality (223)	0	0	39
Other Long-Term Debt (224)	282,771	282,771	40
<b>Total Long-Term Debt</b>	<b>11,717,771</b>	<b>12,272,771</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	41
Accounts Payable (232)	1,064,344	1,555,943	42
Payables to Municipality (233)	0	0	43
Customer Deposits (235)	75		44
Taxes Accrued (236)	619,528	548,845	45
Interest Accrued (237)	119,614	140,245	46
Tax Collections Payable (241)			47
Miscellaneous Current and Accrued Liabilities (242)	284,484	249,102	48
<b>Total Current and Accrued Liabilities</b>	<b>2,088,045</b>	<b>2,494,135</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	49
Customer Advances for Construction (252)	93,685	189,724	50
Other Deferred Credits (253)	580,282	514,881	51
<b>Total Deferred Credits</b>	<b>673,967</b>	<b>704,605</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)			52
Injuries and Damages Reserve (262)			53
Pensions and Benefits Reserve (263)			54
Miscellaneous Operating Reserves (265)			55
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>Total Liabilities and Other Credits</b>	<b>38,478,768</b>	<b>39,377,846</b>	

## 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	21,674,984	0	0	19,274,313	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)	18,059,822	0	0	17,822,853	2
Utility Plant in Service - Contributed Plant (101.2)	5,853,799	0	0	2,314,773	3
Utility Plant Purchased or Sold (102)					4
Utility Plant Leased to Others (104)					5
Property Held for Future Use (105)					6
Completed Construction not Classified (106)					7
Construction Work in Progress (107)	177,885			115,906	8
<b>Total Utility Plant</b>	<b>24,091,506</b>	<b>0</b>	<b>0</b>	<b>20,253,532</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)	4,143,899	0	0	8,015,025	9
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	720,031	0	0	749,445	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>4,863,930</b>	<b>0</b>	<b>0</b>	<b>8,764,470</b>	
<b>Other Utility Plant Accounts:</b>					
Utility Plant Acquisition Adjustments (117)					16
Accumulated Provision for Amortization of Utility Plant Acquisition Adjustments (118)					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>19,227,576</b>	<b>0</b>	<b>0</b>	<b>11,489,062</b>	

## 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>	4,158,382	7,585,601			<b>11,743,983</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	284,592	581,749			<b>866,341</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	13,353				<b>13,353</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage	0	6,070			<b>6,070</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>297,945</b>	<b>587,819</b>	<b>0</b>	<b>0</b>	<b>885,764</b>	<b>16</b>
<b>Debits during year</b>						<b>17</b>
Book cost of plant retired	304,928	53,496			<b>358,424</b>	<b>18</b>
Cost of removal	7,500	104,899			<b>112,399</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>312,428</b>	<b>158,395</b>	<b>0</b>	<b>0</b>	<b>470,823</b>	<b>25</b>
<b>Balance end of year (111.1)</b>	<b>4,143,899</b>	<b>8,015,025</b>	<b>0</b>	<b>0</b>	<b>12,158,924</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>	779,410	669,845			<b>1,449,255</b>	1
<b>Credits During Year</b>						2
<b>Accruals:</b>						3
Charged Other Income Deductions (426)	95,379	79,600			<b>174,979</b>	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					<b>0</b>	6
Accruals charged other						7
accounts (specify):						8
					<b>0</b>	9
Salvage	0	0			<b>0</b>	10
Other credits (specify):						11
					<b>0</b>	12
					<b>0</b>	13
					<b>0</b>	14
					<b>0</b>	15
<b>Total credits</b>	<b>95,379</b>	<b>79,600</b>	<b>0</b>	<b>0</b>	<b>174,979</b>	16
<b>Debits during year</b>						17
Book cost of plant retired	154,758	0			<b>154,758</b>	18
Cost of removal	0	0			<b>0</b>	19
Other debits (specify):						20
					<b>0</b>	21
					<b>0</b>	22
					<b>0</b>	23
					<b>0</b>	24
<b>Total debits</b>	<b>154,758</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>154,758</b>	25
<b>Balance end of year (111.2)</b>	<b>720,031</b>	<b>749,445</b>	<b>0</b>	<b>0</b>	<b>1,469,476</b>	26
<b>Footnotes</b>						27

## 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)					0	0	1
Fuel stock expenses (152)					0	0	2
Plant mat. & oper. sup. (154)			421,110		421,110	425,832	3
<b>Total Electric Utility</b>					<b>421,110</b>	<b>425,832</b>	

Account	Total End of Year	Amount Prior Year	
Electric utility total	421,110	425,832	1
Water utility (154)	27,574	26,702	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>448,684</b>	<b>452,534</b>	

## 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>				
1998 MORTGAGE REVENUE BONDS	1,226	428	1,056	1
2002 REVENUE BONDS	7,372	428	24,393	2
2005 REVENUE BONDS	4,798	428	50,862	3
2006 BOND	13,026	428	82,959	4
2008 BOND	4,987	428	54,548	5
UNAMORTIZED REFUNDING LOSS	6,343	428	20,987	6
<b>Total</b>			<b>234,805</b>	
<b>Unamortized premium on debt (251)</b>				
NONE				7
<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	3,638,955	1
<b>Changes during year (explain):</b>		
NONE		2
<b>Balance end of year</b>	<u><u>3,638,955</u></u>	

### BONDS (ACCT. 221)

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
1998 MORTGAGE REVENUE BONDS	02/01/1998	04/01/2011	4.41%	275,000	1
2002 MORTGAGE REVENUE BONDS	09/01/2002	04/01/2015	3.50%	2,080,000	2
2005 REVENUE BONDS	06/01/2005	04/01/2025	4.25%	2,800,000	3
2006 REVENUE BONDS	08/23/2006	08/23/2026	4.50%	4,105,000	4
2008 REVENUE BONDS	08/07/2008	04/01/2028	4.67%	2,175,000	5
<b>Total Bonds (Account 221):</b>				<b>11,435,000</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>					
NONE	00/00/0000	00/00/0000	0.00%		1
<b>Total for Account 223</b>				<b>0</b>	
<b>Other Long-Term Debt (224)</b>					
NOTE FOR WATER TOWER/WALWORTH COUNTY	12/01/1994	12/01/2014	0.00%	282,771	2
<b>Total for Account 224</b>				<b>282,771</b>	
<b>Notes Payable (231)</b>					
NONE	00/00/0000	00/00/0000	0.00%		3
<b>Total for Account 231</b>				<b>0</b>	

### TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	548,845	1
<b>Accruals:</b>		
Charged water department expense	355,456	2
Charged electric department expense	371,062	3
Charged sewer department expense	3,418	4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>729,936</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	548,845	6
Social Security taxes	81,013	7
PSC Remainder Assessment	10,597	8
<b>Other (explain):</b>		
GROSS RECEIPTS TAX	18,798	9
<b>Total payments and other debits</b>	<b>659,253</b>	
<b>Balance end of year</b>	<b>619,528</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>					
ANNUAL DEBT SERVICE FEES	0	2,781	2,781	0	1
2002 MRB'S	22,900	85,822	87,748	20,974	2
1998 MORTGAGE REVENUE BONDS	4,506	13,900	15,275	3,131	3
2005 REVENUE BONDS	30,146	118,308	118,958	29,496	4
2006 REVENUE BONDS	43,460	169,090	170,680	41,870	5
2008 REVENUE BONDS	39,233	95,968	111,058	24,143	6
<b>Subtotal</b>	<b>140,245</b>	<b>485,869</b>	<b>506,500</b>	<b>119,614</b>	
<b>Advances from Municipality (223)</b>					
NONE	0			0	7
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other Long-Term Debt (224)</b>					
NONE	0			0	8
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
Customer Deposits	0			0	9
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>140,245</b>	<b>485,869</b>	<b>506,500</b>	<b>119,614</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>		
NONE		1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
NONE		2
<b>Total (Acct. 124):</b>	<b>0</b>	
<b>Sinking Funds (125):</b>		
DEPRECIATION FUND	1,253,501	3
BOND REDEMPTION	550,920	4
BOND RESERVE	1,085,039	5
OPERATION AND MAINTENANCE	372,000	6
BOND PROCEEDS	893,302	7
IMPACT FEES	482,824	8
CAPITAL RESERVES	122,867	9
<b>Total (Acct. 125):</b>	<b>4,760,453</b>	
<b>Depreciation Fund (126):</b>		
NONE		10
<b>Total (Acct. 126):</b>	<b>0</b>	
<b>Other Special Funds (128):</b>		
NONE		11
<b>Total (Acct. 128):</b>	<b>0</b>	
<b>Special Deposits (134):</b>		
NONE		12
<b>Total (Acct. 134):</b>	<b>0</b>	
<b>Notes Receivable (141):</b>		
NONE		13
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	193,519	14
Electric	892,720	15
Sewer (Regulated)		16
<b>Other (specify):</b>		
NONE		17
<b>Total (Acct. 142):</b>	<b>1,086,239</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		18
Merchandising, jobbing and contract work		19
<b>Other (specify):</b>		
DEVELOPMENT AND MISCELLANEOUS SERVICE RECEIVABLES	34,304	20
<b>Total (Acct. 143):</b>	<b>34,304</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>		
ADVANCE PROVIDED TO TAX INCREMENTAL DISTRICT NO 3	306,917	21
DELINQUENT UTILITY BILLS PLACED ON TAX ROLL	17,943	22
<b>Total (Acct. 145):</b>	<b>324,860</b>	
<b>Prepayments (165):</b>		
PREPAID INSURANCES	39,586	23
PREPAID UTILITY LICENSE FEE	26,443	24
<b>Total (Acct. 165):</b>	<b>66,029</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE		25
<b>Total (Acct. 182):</b>	<b>0</b>	
<b>Preliminary Survey and Investigation Charges (183):</b>		
NONE		26
<b>Total (Acct. 183):</b>	<b>0</b>	
<b>Clearing Accounts (184):</b>		
NONE		27
<b>Total (Acct. 184):</b>	<b>0</b>	
<b>Temporary Facilities (185):</b>		
NONE		28
<b>Total (Acct. 185):</b>	<b>0</b>	
<b>Miscellaneous Deferred Debits (186):</b>		
NONE		29
<b>Total (Acct. 186):</b>	<b>0</b>	
<b>Payables to Municipality (233):</b>		
NONE		30
<b>Total (Acct. 233):</b>	<b>0</b>	
<b>Other Deferred Credits (253):</b>		
Regulatory Liability	480,556	31
DEFERRED PUBLIC BENEFITS	99,726	32
<b>Total (Acct. 253):</b>	<b>580,282</b>	

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## DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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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 \$10,000, providing a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.**

DONE

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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)	15,253,042	17,164,785	0	0	32,417,827	1
Materials and Supplies	27,138	423,471	0	0	450,609	2
<b>Other (specify):</b>						
NONE					0	3
<b>Less Average:</b>						
Reserve for Depreciation (111.1)	4,151,140	7,800,313	0	0	11,951,453	4
Customer Advances for Construction					0	5
Regulatory Liability	253,450	244,268	0	0	497,718	6
NONE					0	7
<b>Average Net Rate Base</b>	<b>10,875,590</b>	<b>9,543,675</b>	<b>0</b>	<b>0</b>	<b>20,419,265</b>	
Net Operating Income	56,741	409,281	0	0	466,022	8
<b>Net Operating Income as a percent of</b>						
<b>Average Net Rate Base</b>	<b>0.52%</b>	<b>4.29%</b>	<b>N/A</b>	<b>N/A</b>	<b>2.28%</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	262,190	252,691	0	0	514,881	1
<b>Add credits during year:</b>						
NONE					0	2
<b>Deduct charges:</b>						
Miscellaneous Amortization (425)	17,479	16,846	0	0	34,325	3
<b>Other (specify):</b>						
NONE					0	4
<b>Balance End of Year</b>	<b>244,711</b>	<b>235,845</b>	<b>0</b>	<b>0</b>	<b>480,556</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.**

none

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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.**

none

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**7. Any additional matters.**

none

## 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)	1,938,857	1,970,943	1
<b>Total Sales of Water</b>	<b>1,938,857</b>	<b>1,970,943</b>	
<b>Other Operating Revenues</b>			
Forfeited Discounts (470 )	6,080	6,078	2
Rents from Water Property (472 )	0	0	3
Interdepartmental Rents (473 )	0	0	4
Other Water Revenues (474 )	14,670	8,493	5
<b>Total Other Operating Revenues</b>	<b>20,750</b>	<b>14,571</b>	
<b>Total Operating Revenues</b>	<b>1,959,607</b>	<b>1,985,514</b>	
<b>Operation and Maintenance Expenses</b>			
Source of Supply Expense (600-617)	2,737	3,152	6
Pumping Expenses (620-633)	277,492	171,446	7
Water Treatment Expenses (640-652)	381,786	340,108	8
Transmission and Distribution Expenses (660-678)	178,905	283,903	9
Customer Accounts Expenses (901-906)	33,500	41,452	10
Sales Expenses (910 )	0	0	11
Administrative and General Expenses (920-932)	388,397	347,735	12
<b>Total Operation and Maintenance Expenses</b>	<b>1,262,817</b>	<b>1,187,796</b>	
<b>Other Operating Expenses</b>			
Depreciation Expense (403 )	284,592	243,115	13
Amortization Expense (404-407)		0	14
Taxes (408 )	355,457	313,593	15
<b>Total Other Operating Expenses</b>	<b>640,049</b>	<b>556,708</b>	
<b>Total Operating Expenses</b>	<b>1,902,866</b>	<b>1,744,504</b>	
<b>NET OPERATING INCOME</b>	<b>56,741</b>	<b>241,010</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 )	1	1	33	1
Commercial (460.2 )	5	6	180	2
Industrial (460.3 )				3
Public Authority (460.4 )	1	204	804	4
<b>Total Unmetered Sales to General Customers (460)</b>	<b>7</b>	<b>211</b>	<b>1,017</b>	
Metered Sales to General Customers (461)				
Residential (461.1 )	3,262	138,544	878,403	5
Commercial (461.2 )	463	84,510	399,514	6
Industrial (461.3 )	31	18,470	78,927	7
Public Authority (461.4 )	48	24,073	116,189	8
<b>Total Metered Sales to General Customers (461)</b>	<b>3,804</b>	<b>265,597</b>	<b>1,473,033</b>	
Private Fire Protection Service (462 )	41		32,669	9
Public Fire Protection Service (463 )	3,748		431,827	10
Other Water Sales (465 )				11
Sales for Resale (466 )		0	0	12
Interdepartmental Sales (467 )	1	5,116	311	13
<b>Total Sales of Water</b>	<b>7,601</b>	<b>270,924</b>	<b>1,938,857</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)	431,827	3
NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>431,827</b>	
<b>Forfeited Discounts (470):</b>		
NONE		5
Customer late payment charges	6,080	6
<b>Other (specify):</b>		
<b>Total Forfeited Discounts (470)</b>	<b>6,080</b>	
<b>Rents from Water Property (472):</b>		
NONE		7
<b>Total Rents from Water Property (472)</b>	<b>0</b>	
<b>Interdepartmental Rents (473):</b>		
NONE		8
<b>Total Interdepartmental Rents (473)</b>	<b>0</b>	
<b>Other Water Revenues (474):</b>		
INSURANCE REBATES	6,059	9
NONE		10
Return on net investment in meters charged to sewer department	8,611	11
<b>Other (specify):</b>		
<b>Total Other Water Revenues (474)</b>	<b>14,670</b>	

## WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
<b>SOURCE OF SUPPLY EXPENSES</b>			
Operation Supervision and Engineering (600)		0	1
Operation Labor and Expenses (601)	178	3,050	2
Purchased Water (602)		0	3
Miscellaneous Expenses (603)		0	4
Rents (604)		0	5
Maintenance Supervision and Engineering (610)		0	6
Maintenance of Structures and Improvements (611)	2,000	102	7
Maintenance of Collecting and Impounding Reservoirs (612)		0	8
Maintenance of Lake, River and Other Intakes (613)		0	9
Maintenance of Wells and Springs (614)	559	0	10
Maintenance of Supply Mains (616)		0	11
Maintenance of Miscellaneous Water Source Plant (617)		0	12
<b>Total Source of Supply Expenses</b>	<b>2,737</b>	<b>3,152</b>	
<b>PUMPING EXPENSES</b>			
Operation Supervision and Engineering (620)		6,814	13
Fuel for Power Production (621)		0	14
Power Production Labor and Expenses (622)	137,712	138,109	15
Fuel or Power Purchased for Pumping (623)	0	2,688	16
Pumping Labor and Expenses (624)	11,819	13,460	17
Expenses Transferred--Credit (625)		0	18
Miscellaneous Expenses (626)		0	19
Rents (627)		0	20
Maintenance Supervision and Engineering (630)		0	21
Maintenance of Structures and Improvements (631)	2,460	0	22
Maintenance of Power Production Equipment (632)		0	23
Maintenance of Pumping Equipment (633)	125,501	10,375	24
<b>Total Pumping Expenses</b>	<b>277,492</b>	<b>171,446</b>	
<b>WATER TREATMENT EXPENSES</b>			
Operation Supervision and Engineering (640)		0	25
Chemicals (641)	128,060	103,123	26
Operation Labor and Expenses (642)	206,225	185,832	27
Miscellaneous Expenses (643)	2,658	4,962	28
Rents (644)		0	29
Maintenance Supervision and Engineering (650)		0	30
Maintenance of Structures and Improvements (651)		0	31
Maintenance of Water Treatment Equipment (652)	44,843	46,191	32
<b>Total Water Treatment Expenses</b>	<b>381,786</b>	<b>340,108</b>	

## WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
<b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>			
Operation Supervision and Engineering (660)		0	33
Storage Facilities Expenses (661)		0	34
Transmission and Distribution Lines Expenses (662)	64,868	71,685	35
Meter Expenses (663)	2,476	737	36
Customer Installations Expenses (664)	27	0	37
Miscellaneous Expenses (665)		373	38
Rents (666)		0	39
Maintenance Supervision and Engineering (670)		0	40
Maintenance of Structures and Improvements (671)		0	41
Maintenance of Distribution Reservoirs and Standpipes (672)	0	2,969	42
Maintenance of Transmission and Distribution Mains (673)	103,097	195,968	43
Maintenance of Services (675)	3,452	2,349	44
Maintenance of Meters (676)	2,149	4,532	45
Maintenance of Hydrants (677)	2,836	5,290	46
Maintenance of Miscellaneous Plant (678)		0	47
<b>Total Transmission and Distribution Expenses</b>	<b>178,905</b>	<b>283,903</b>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>			
Supervision (901)		0	48
Meter Reading Expenses (902)	11,102	11,322	49
Customer Records and Collection Expenses (903)	22,318	29,716	50
Uncollectible Accounts (904)	80	414	51
Miscellaneous Customer Accounts Expenses (905)		0	52
Customer Service and Information Expenses (906)		0	53
<b>Total Customer Accounts Expenses</b>	<b>33,500</b>	<b>41,452</b>	
<b>SALES EXPENSES</b>			
Sales Expenses (910)		0	54
<b>Total Sales Expenses</b>	<b>0</b>	<b>0</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>			
Administrative and General Salaries (920)	112,101	86,535	55
Office Supplies and Expenses (921)	12,521	19,673	56
Administrative Expenses Transferred--Credit (922)		0	57
Outside Services Employed (923)	12,181	14,092	58
Property Insurance (924)	4,149	4,329	59
Injuries and Damages (925)	16,225	16,781	60
Employee Pensions and Benefits (926)	205,686	169,719	61
Regulatory Commission Expenses (928)	4,614	0	62
Duplicate Charges--Credit (929)		0	63

## WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>			
Miscellaneous General Expenses (930)	20,399	36,190	64
Rents (931)	521	416	65
Maintenance of General Plant (932)		0	66
<b>Total Administrative and General Expenses</b>	<b>388,397</b>	<b>347,735</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>1,262,817</b>	<b>1,187,796</b>	

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## WATER OPERATION & MAINTENANCE EXPENSES

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

If Fuel or Power Purchased for Pumping (623), divided by the Total kWh Used for Pumping on the Source of Supply, Pumping and Purchased Water Statistics schedule, is less than 3 cents or greater than 12 cents, please explain.

Electricity for pumping is grouped in 622, power purchased for pumping. This calculates to about 7 cents per kWh.

For values that represent an increase or a decrease when compared to the previous year of greater than 15%, but not less \$10,000, please explain.

641: Per invoice comparison from 2008 to 2009, salt prices increased 59% in 2009.

920: Due to new DNR requirements for training, plant operators were given more training, and in turn, received step ups in pay from their contract.

926: City is self-insured. With an expected increase in health insurance costs, expense was charged to each department by the same percentage in-line with budget projections.

930: Elimination of transportation allocation for wages. Allocated to other accounts for more specific duties.

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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		324,739	285,706	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		3,417	3,248	2
<b>Net property tax equivalent</b>		<b>321,322</b>	<b>282,458</b>	
Social Security		29,896	26,990	3
PSC Remainder Assessment		4,239	4,145	4
Other (specify): NONE		0	0	5
<b>Total tax expense</b>		<b>355,457</b>	<b>313,593</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			Walworth				1
<b>SUMMARY OF TAX RATES</b>							<b>2</b>
State tax rate	mills		0.173138				3
County tax rate	mills		3.941480				4
Local tax rate	mills		6.071100				5
School tax rate	mills		8.887154				6
Voc. school tax rate	mills		1.307944				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>20.380816</b>				<b>10</b>
Less: state credit	mills		1.252741				11
<b>Net tax rate</b>	mills		<b>19.128075</b>				<b>12</b>
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							<b>13</b>
<b>Local Tax Rate</b>	mills		<b>6.071100</b>				<b>14</b>
<b>Combined School Tax Rate</b>	mills		<b>10.195098</b>				<b>15</b>
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				<b>16</b>
<b>Total Local &amp; School Tax</b>	mills		<b>16.266198</b>				<b>17</b>
<b>Total Tax Rate</b>	mills		<b>20.380816</b>				<b>18</b>
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.798113</b>				<b>19</b>
<b>Total tax net of state credit</b>	mills		<b>19.128075</b>				<b>20</b>
<b>Net Local and School Tax Rate</b>	mills		<b>15.266369</b>				<b>21</b>
Utility Plant, Jan. 1	\$	<b>21,674,984</b>	21,674,984				22
Materials & Supplies	\$	<b>26,702</b>	26,702				23
<b>Subtotal</b>	\$	<b>21,701,686</b>	<b>21,701,686</b>				<b>24</b>
Less: Plant Outside Limits	\$	<b>0</b>	0				25
<b>Taxable Assets</b>	\$	<b>21,701,686</b>	<b>21,701,686</b>				<b>26</b>
Assessment Ratio	dec.		0.980180				27
<b>Assessed Value</b>	\$	<b>21,271,559</b>	<b>21,271,559</b>				<b>28</b>
<b>Net Local &amp; School Rate</b>	mills		<b>15.266369</b>				<b>29</b>
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>324,739</b>	<b>324,739</b>				<b>30</b>
Tax Equivalent per 1994 PSC Report	\$	132,350					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>324,739</b>					<b>34</b>
Footnotes							35

## WATER UTILITY PLANT IN SERVICE

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. 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)	1,974				1,974	4
Structures and Improvements (311)	2,824	46,365			49,189	5
Collecting and Impounding Reservoirs (312)	1,400				1,400	6
Lake, River and Other Intakes (313)	0				0	7
Wells and Springs (314)	619,732	567,227			1,186,959	8
Supply Mains (316)	75,349	291,504			366,853	9
Other Water Source Plant (317)	0				0	10
<b>Total Source of Supply Plant</b>	<b>701,279</b>	<b>905,096</b>	<b>0</b>	<b>0</b>	<b>1,606,375</b>	
<b>PUMPING PLANT</b>						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	31,789	117,373	9,300		139,862	12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	313,648	404,402	42,000		676,050	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	310,449				310,449	16
<b>Total Pumping Plant</b>	<b>655,886</b>	<b>521,775</b>	<b>51,300</b>	<b>0</b>	<b>1,126,361</b>	
<b>WATER TREATMENT PLANT</b>						
Land and Land Rights (330)	0				0	17
Structures and Improvements (331)	1,296,742	1,195,190			2,491,932	18
Sand or Other Media Filtration Equipment (332)	1,059,599	989,638	67,000		1,982,237	19
Membrane Filtration Equipment (333)	0	298,372			298,372	20
Other Water Treatment Equipment (334)	0				0	21
<b>Total Water Treatment Plant</b>	<b>2,356,341</b>	<b>2,483,200</b>	<b>67,000</b>	<b>0</b>	<b>4,772,541</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>						
Land and Land Rights (340)	6,509				6,509	22
Structures and Improvements (341)	4,318				4,318	23
Distribution Reservoirs and Standpipes (342)	888,711				888,711	24
Transmission and Distribution Mains (343)	5,385,250	1,406,962	105,319		6,686,893	25
Services (345)	986,602	253,627	61,400		1,178,829	26
Meters (346)	483,000	7,135	2,028		488,107	27
Hydrants (348)	654,003	130,521	17,881		766,643	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 \$100,000. 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)	31,993				31,993	29
<b>Total Transmission and Distribution Plant</b>	<b>8,440,386</b>	<b>1,798,245</b>	<b>186,628</b>	<b>0</b>	<b>10,052,003</b>	
<b>GENERAL PLANT</b>						
Land and Land Rights (389)	462				462	30
Structures and Improvements (390)	4,872				4,872	31
Office Furniture and Equipment (391)	45,360	7,401			52,761	32
Computer Equipment (391.1)	56,642				56,642	33
Transportation Equipment (392)	103,619				103,619	34
Stores Equipment (393)	1,462				1,462	35
Tools, Shop and Garage Equipment (394)	15,711				15,711	36
Laboratory Equipment (395)	9,709				9,709	37
Power Operated Equipment (396)	0				0	38
Communication Equipment (397)	50,779				50,779	39
SCADA Equipment (397.1)	0	202,770			202,770	40
Miscellaneous Equipment (398)	3,755				3,755	41
<b>Total General Plant</b>	<b>292,371</b>	<b>210,171</b>	<b>0</b>	<b>0</b>	<b>502,542</b>	
<b>Total utility plant in service directly assignable</b>	<b>12,446,263</b>	<b>5,918,487</b>	<b>304,928</b>	<b>0</b>	<b>18,059,822</b>	
Common Utility Plant Allocated to Water Department (300)	0				0	42
<b>Total utility plant in service</b>	<b>12,446,263</b>	<b>5,918,487</b>	<b>304,928</b>	<b>0</b>	<b>18,059,822</b>	

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

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

**If Additions for Accounts OTHER than 316, 343, 345, 346 and 348 exceed \$100,000, please explain. If applicable, provide construction authorization.**

314: Well #8 was developed and constructed in 2009. Costs for development and engineering make up the balance of the addition.

333: Expenses incurred for chlorination improvements to the current water system. Majority was capitalized as construction work in progress in 2008.

397.1: A SCADA system was installed at the new Lakeland Water Treatment plant.

331: The construction of the new Lakeland Water Treatment plant in 2009.

325: New electric pumping equipment installed when new treatment plant was constructed.

321: Well #8 was constructed and #6 was damaged in an accident during 2009.

332: The cost of the new filtration system installed in the new treatment plant.

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## 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 \$100,000. 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)	0				0	8
Supply Mains (316)	0				0	9
Other Water Source Plant (317)	0				0	10
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</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)	4,489,314		86,170		4,403,144	25
Services (345)	822,279	89,470	50,237		861,512	26
Meters (346)	0				0	27
Hydrants (348)	607,494		18,351		589,143	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 \$100,000. 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>5,919,087</b>	<b>89,470</b>	<b>154,758</b>	<b>0</b>	<b>5,853,799</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>5,919,087</b>	<b>89,470</b>	<b>154,758</b>	<b>0</b>	<b>5,853,799</b>	
Common Utility Plant Allocated to Water Department (300)	0				0	42
<b>Total utility plant in service</b>	<b>5,919,087</b>	<b>89,470</b>	<b>154,758</b>	<b>0</b>	<b>5,853,799</b>	

## ACCUMULATED PROVISION FOR DEPRECIATION - WATER

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

1. 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 in a schedule footnote.  
 2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
<b>SOURCE OF SUPPLY PLANT</b>				
Structures and Improvements (311)	2,798	3.20%	832	1
Collecting and Impounding Reservoirs (312)	760	1.70%	24	2
Lake, River and Other Intakes (313)	0	0.00%		3
Wells and Springs (314)	309,074	2.90%	26,197	4
Supply Mains (316)	34,275	1.80%	3,980	5
Other Water Source Plant (317)	0	0.00%		6
<b>Total Source of Supply Plant</b>	<b>346,907</b>		<b>31,033</b>	
<b>PUMPING PLANT</b>				
Structures and Improvements (321)	28,238	3.20%	2,746	7
Other Power Production Equipment (323)	0	0.00%		8
Electric Pumping Equipment (325)	194,186	4.40%	21,773	9
Diesel Pumping Equipment (326)	0	0.00%		10
Other Pumping Equipment (328)	168,270	4.40%	13,660	11
<b>Total Pumping Plant</b>	<b>390,694</b>		<b>38,179</b>	
<b>WATER TREATMENT PLANT</b>				
Structures and Improvements (331)	500,188	2.50%	47,358	12
Sand or Other Media Filtration Equipment (332)	1,059,599	3.30%	4,344	13
Membrane Filtration Equipment (333)	0	0.00%		14
Other Water Treatment Equipment (334)	0	0.00%		15
<b>Total Water Treatment Plant</b>	<b>1,559,787</b>		<b>51,702</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Structures and Improvements (341)	2,589	3.20%	138	16
Distribution Reservoirs and Standpipes (342)	389,833	1.90%	16,886	17
Transmission and Distribution Mains (343)	617,240	1.30%	78,469	18
Services (345)	217,884	2.90%	31,399	19
Meters (346)	221,627	5.50%	26,706	20
Hydrants (348)	116,005	2.20%	15,649	21
Other Transmission and Distribution Plant (349)	18,852	5.00%	1,600	22
<b>Total Transmission and Distribution Plant</b>	<b>1,584,030</b>		<b>170,847</b>	
<b>GENERAL PLANT</b>				
Structures and Improvements (390)	4,872	2.90%		23
Office Furniture and Equipment (391)	45,359	5.80%		24
Computer Equipment (391.1)	56,642	26.70%		25
Transportation Equipment (392)	97,653	13.30%	5,966	26
Stores Equipment (393)	1,462	5.80%		27
Tools, Shop and Garage Equipment (394)	8,911	5.80%		28
Laboratory Equipment (395)	9,709	5.80%		29

**ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)**  
**--Plant Financed by Utility or Municipality--**

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					3,630	1
312					784	2
313					0	3
314					335,271	4
316					38,255	5
317					0	6
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>377,940</b>	
321	9,300	7,500			14,184	7
323					0	8
325	42,000				173,959	9
326					0	10
328					181,930	11
	<b>51,300</b>	<b>7,500</b>	<b>0</b>	<b>0</b>	<b>370,073</b>	
331					547,546	12
332	67,000				996,943	13
333					0	14
334					0	15
	<b>67,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,544,489</b>	
341					2,727	16
342					406,719	17
343	105,319				590,390	18
345	61,400				187,883	19
346	2,028				246,305	20
348	17,881				113,773	21
349					20,452	22
	<b>186,628</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,568,249</b>	
390					4,872	23
391					45,359	24
391.1					56,642	25
392					103,619	26
393					1,462	27
394					8,911	28
395					9,709	29

## ACCUMULATED PROVISION FOR DEPRECIATION - WATER

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

1. 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 in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
<b>GENERAL PLANT</b>				
Power Operated Equipment (396)	0	0.00%		<b>30</b>
Communication Equipment (397)	50,779	9.20%		<b>31</b>
SCADA Equipment (397.1)	0	0.00%		<b>32</b>
Miscellaneous Equipment (398)	1,577	5.80%	218	<b>33</b>
<b>Total General Plant</b>	<b>276,964</b>		<b>6,184</b>	
<b>Total accum. prov. directly assignable</b>	<b>4,158,382</b>		<b>297,945</b>	
 Common Utility Plant Allocated to Water Department	 0	 0.00%		 <b>34</b>
<b>Total accum. prov. for depreciation</b>	<b>4,158,382</b>		<b>297,945</b>	

**ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)**  
**--Plant Financed by Utility or Municipality--**

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
396					0	30
397					50,779	31
397.1					0	32
398					1,795	33
	0	0	0	0	283,148	
	304,928	7,500	0	0	4,143,899	
					0	34
	304,928	7,500	0	0	4,143,899	

## ACCUMULATED PROVISION FOR DEPRECIATION - WATER

### --Plant Financed by Contributions--

1. 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 in a schedule footnote.  
 2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
<b>SOURCE OF SUPPLY PLANT</b>				
Structures and Improvements (311)	0	0.00%		1
Collecting and Impounding Reservoirs (312)	0	0.00%		2
Lake, River and Other Intakes (313)	0	0.00%		3
Wells and Springs (314)	0	0.00%		4
Supply Mains (316)	0	0.00%		5
Other Water Source Plant (317)	0	0.00%		6
<b>Total Source of Supply Plant</b>	<b>0</b>		<b>0</b>	
<b>PUMPING PLANT</b>				
Structures and Improvements (321)	0	0.00%		7
Other Power Production Equipment (323)	0	0.00%		8
Electric Pumping Equipment (325)	0	0.00%		9
Diesel Pumping Equipment (326)	0	0.00%		10
Other Pumping Equipment (328)	0	0.00%		11
<b>Total Pumping Plant</b>	<b>0</b>		<b>0</b>	
<b>WATER TREATMENT PLANT</b>				
Structures and Improvements (331)	0	0.00%		12
Sand or Other Media Filtration Equipment (332)	0	0.00%		13
Membrane Filtration Equipment (333)	0	0.00%		14
Other Water Treatment Equipment (334)	0	0.00%		15
<b>Total Water Treatment Plant</b>	<b>0</b>		<b>0</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Structures and Improvements (341)	0	0.00%		16
Distribution Reservoirs and Standpipes (342)	0	0.00%		17
Transmission and Distribution Mains (343)	485,324	1.30%	57,801	18
Services (345)	189,028	2.90%	24,415	19
Meters (346)	0	0.00%		20
Hydrants (348)	105,058	2.20%	13,163	21
Other Transmission and Distribution Plant (349)	0	0.00%		22
<b>Total Transmission and Distribution Plant</b>	<b>779,410</b>		<b>95,379</b>	
<b>GENERAL PLANT</b>				
Structures and Improvements (390)	0	0.00%		23
Office Furniture and Equipment (391)	0	0.00%		24
Computer Equipment (391.1)	0	0.00%		25
Transportation Equipment (392)	0	0.00%		26
Stores Equipment (393)	0	0.00%		27
Tools, Shop and Garage Equipment (394)	0	0.00%		28
Laboratory Equipment (395)	0	0.00%		29

**ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)**  
**--Plant Financed by Contributions--**

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314					0	4
316					0	5
317					0	6
	0	0	0	0	0	
321					0	7
323					0	8
325					0	9
326					0	10
328					0	11
	0	0	0	0	0	
331					0	12
332					0	13
333					0	14
334					0	15
	0	0	0	0	0	
341					0	16
342					0	17
343	86,170				456,955	18
345	50,237				163,206	19
346					0	20
348	18,351				99,870	21
349					0	22
	154,758	0	0	0	720,031	
390					0	23
391					0	24
391.1					0	25
392					0	26
393					0	27
394					0	28
395					0	29

## ACCUMULATED PROVISION FOR DEPRECIATION - WATER

### --Plant Financed by Contributions--

1. 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 in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
<b>GENERAL PLANT</b>				
Power Operated Equipment (396)	0	0.00%		30
Communication Equipment (397)	0	0.00%		31
SCADA Equipment (397.1)	0	0.00%		32
Miscellaneous Equipment (398)	0	0.00%		33
<b>Total General Plant</b>	<b>0</b>		<b>0</b>	
<b>Total accum. prov. directly assignable</b>	<b>779,410</b>		<b>95,379</b>	
Common Utility Plant Allocated to Water Department	0	0.00%		34
<b>Total accum. prov. for depreciation</b>	<b>779,410</b>		<b>95,379</b>	

**ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)**  
**--Plant Financed by Contributions--**

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
396					0	30
397					0	31
397.1					0	32
398					0	33
	0	0	0	0	0	
	154,758	0	0	0	720,031	
					0	34
	154,758	0	0	0	720,031	

## 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			29,831	29,831	1
February			27,193	27,193	2
March			31,566	31,566	3
April			28,949	28,949	4
May			32,211	32,211	5
June			33,136	33,136	6
July			34,554	34,554	7
August			33,412	33,412	8
September			34,015	34,015	9
October			30,649	30,649	10
November			27,814	27,814	11
December			29,940	29,940	12
<b>Total annual pumpage</b>	<b>0</b>	<b>0</b>	<b>373,270</b>	<b>373,270</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):	373,270	1
Less: Gallons (000's) used in the treatment process:	48,212	2
Subtotal: Gallons (000's) entering distribution system:	<b>325,058</b>	3
Less: Gallons (000's) sold:	270,924	4
Gallons (000's) entering distribution system but not sold:	<b>54,134</b>	5
Estimated Water Usage:		6
Gallons (000's) used to flush mains:	3,127	7
Gallons (000's) used for fire protection:	850	8
Gallons (000's) used to prevent freezing of distribution system:	0	9
Gallons (000's) used for other system uses:	209	10
Subtotal Estimated Usage:	<b>4,186</b>	11
Estimated Water Losses:		12
Gallons (000's) lost due to main leaks or breaks:	1,840	13
Gallons (000's) lost due to service leaks or breaks:	21,636	14
Gallons (000's) lost due to hydrant leaks, tank overflows and pressure reducing valves:	0	15
Gallons (000's) for unauthorized usage such as vandalism and theft:	735	16
Gallons (000's) not accounted for:	<b>25,737</b>	17
Subtotal of Estimated Losses:	<b>49,948</b>	18
Percentage of water entering distribution system sold:	<b>83%</b>	19
Percentage of unaccounted for water:	<b>7%</b>	20
If more than 15%, indicate causes:		21

If more than 15%, 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.)	1,839	22
Date of maximum: 03/10/2009		23
Cause of maximum: Two main breaks on E Centralia.		24
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)	129	25
Date of minimum: 10/01/2009		26
Total KWH used by the utility (include pumping, treatment facilities and other utility operations):	1,864,194	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:	14	32
Number of service breaks repaired this year:	14	33
Population served (estimate the number of individuals served):		34
Inside municipality?	9,115	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>	
REAR LOT OF SLD WH, CENTRALIA	#5	1,500	12	5	Yes	<b>1</b>
S.CHURCH & W. CENTRALIA, COE	#4	1,648	12	8	Yes	<b>2</b>
SUNSET PARK	#6	1,500	16	10	Yes	<b>3</b>
W3960 HWY NN, CO. LOT	#7	1,865	16	9	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	#4	#5	#6	1
Location	S CHURCH & W CENTRALIA REAR LOT OF SLD WH, CENTRALIA		SUNSET PARK	2
Purpose	P	P	P	3
Destination	R	D	D	4
Pump Manufacturer	B & J	CENTRI-LIFT	B & J	5
Year Installed	1998	2005	1996	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	720	550	1,030	8
Pump Motor or Standby Engine Mfr	B & J	CENTRI-LIFT	B & J	9
Year Installed	1998	2005	1996	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	125	125	200	12
Footnotes				13
				14

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	#
Identification	#7			15
Location	W3960 HWY NN, CO LOT			16
Purpose	P			17
Destination	D			18
Pump Manufacturer	B & J			19
Year Installed	1996			20
Type	VERTICAL TURBINE			21
Actual Capacity (gpm)	800			22
Pump Motor or Standby Engine Mfr	B & J			23
Year Installed	1996			24
Type	ELECTRIC			25
Horsepower	150			26
Footnotes				27
				28

## RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	TOWER B	TOWER C	TOWER D	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	ET	3
Year constructed	1971	1980	1994	4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	STEEL	5
Elevation difference in feet (See Headnote 3.)	122	134	140	6
Total capacity in gallons (actual)	200,000	500,000	300,000	7
				8
<b>WATER TREATMENT PLANT</b>				<b>9</b>
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID			10
Points of application (wellhouse, central facilities, booster station, other)	CENTRAL FACILITIES			11
Filters, type (gravity, pressure, other, none)	PRESSURE			12
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	3.4000			13
Is a corrosion control chemical used (yes, no)?	Y			14
Is water fluoridated (yes, no)?	Y			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				Adjustments Increase or (Decrease) (g)	End of Year (h)	
			First of Year (d)	Added During Year (e)	Retired During Year (f)				
M	D	4.000	13,290		4,774		8,516	1	
P	D	4.000	109				109	2	
A	D	6.000	195				195	3	
M	D	6.000	41,774		3,269		38,505	4	
P	D	6.000	3,953	59			4,012	5	
M	D	8.000	41,381		781		40,600	6	
M	S	8.000	3,197				3,197	7	
P	D	8.000	83,041	7,231			90,272	8	
M	D	10.000	9,378		26		9,352	9	
M	S	10.000	2,375				2,375	10	
M	T	10.000	1,900				1,900	11	
P	D	10.000	9,639	26			9,665	12	
M	D	12.000	1,642				1,642	13	
M	S	12.000	832				832	14	
P	D	12.000	78,877	3,526			82,403	15	
M	D	16.000	14,833				14,833	16	
P	D	16.000	91				91	17	
<b>Total Within Municipality</b>			<b>306,507</b>	<b>10,842</b>	<b>8,850</b>	<b>0</b>	<b>308,499</b>		
M	T	4.000	846				846	18	
P	D	4.000	45				45	19	
M	D	6.000	4,540				4,540	20	
M	T	6.000	1,019				1,019	21	
M	D	8.000	2,355				2,355	22	
P	D	8.000	2,505				2,505	23	
P	D	12.000	10,894				10,894	24	
P	T	12.000	2,591				2,591	25	
<b>Total Outside of Municipality</b>			<b>24,795</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>24,795</b>		
<b>Total Utility</b>			<b>331,302</b>	<b>10,842</b>	<b>8,850</b>	<b>0</b>	<b>333,294</b>		

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## WATER MAINS

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**Water Mains (Page W-19)**

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

\$89,000 was developer funded for the Willow run project. The remaining was municipally financed.

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## 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)	
L	0.500	283				283		1
M	0.750	791				791		2
L	0.750	20				20		3
M	1.000	1,432	196	196		1,432		4
P	1.000	2				2		5
M	1.250	146				146		6
P	1.500	1				1		7
M	1.500	61				61		8
M	1.750	2				2		9
P	2.000	20				20		10
M	2.000	92	1	1		92		11
P	4.000	1				1		12
M	4.000	13				13		13
M	6.000	9	1	1		9		14
M	8.000	2				2		15
P	8.000	6				6		16
<b>Total Utility</b>		<b>2,881</b>	<b>198</b>	<b>198</b>	<b>0</b>	<b>2,881</b>	<b>0</b>	

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## WATER SERVICES

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**Water Services (Page W-20)**

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

All utility owned water services are in use as of 12/31/09.

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## 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	3,874		53		3,821	130	1
0.750	79	8			87	8	2
1.000	92	2	3		91	2	3
1.500	61		2		59	0	4
2.000	47	2	2		47	2	5
3.000	11				11	2	6
4.000	5	1			6	2	7
6.000	2				2	1	8
<b>Total:</b>	<b>4,171</b>	<b>13</b>	<b>60</b>	<b>0</b>	<b>4,124</b>	<b>147</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	3,261	295	5	12	0	248	3,821	1
0.750	22	42	3	5	0	15	87	2
1.000	0	73	7	4	0	7	91	3
1.500	0	38	8	7	0	6	59	4
2.000	0	18	10	14	0	5	47	5
3.000	0	7	0	4	0	0	11	6
4.000	0	2	0	4	0	0	6	7
6.000	0	0	0	2	0	0	2	8
<b>Total:</b>	<b>3,283</b>	<b>475</b>	<b>33</b>	<b>52</b>	<b>0</b>	<b>281</b>	<b>4,124</b>	

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## METERS

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### Meters (Page W-21)

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

The utility tests all meters 1" or less every 10 years.

**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

**If 6-inch or larger meters in commercial, industrial or public authority classifications have not been tested, please explain.**

Both will be tested in 2010.

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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	19				19	1
Within Municipality	576	25	24		577	2
<b>Total Fire Hydrants</b>	<b>595</b>	<b>25</b>	<b>24</b>	<b>0</b>	<b>596</b>	
<b>Flushing Hydrants</b>						
	1				1	3
<b>Total Flushing Hydrants</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1</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:	119
Number of distribution system valves end of year:	854
Number of distribution valves operated during year:	60

**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)	9,641,403	10,052,968	1
<b>Total Sales of Electricity</b>	<b>9,641,403</b>	<b>10,052,968</b>	
<b>Other Operating Revenues</b>			
Forfeited Discounts (450 )	18,659	19,623	2
Miscellaneous Service Revenues (451 )	8,498	25,814	3
Sales of Water and Water Power (453 )	0	0	4
Rent from Electric Property (454 )	8,328	6,790	5
Interdepartmental Rents (455 )	0	0	6
Other Electric Revenues (456 )	15,055	12,264	7
<b>Total Other Operating Revenues</b>	<b>50,540</b>	<b>64,491</b>	
<b>Total Operating Revenues</b>	<b>9,691,943</b>	<b>10,117,459</b>	
<b>Operation and Maintenance Expenses</b>			
Power Production Expenses (500-557)	7,237,581	7,702,597	8
Transmission Expenses (560-573)	0	0	9
Distribution Expenses (580-598)	511,869	453,390	10
Customer Accounts Expenses (901-905)	81,658	93,658	11
Customer Service and Information Expenses (906 )	187	5,100	12
Sales Expenses (911-916)	0	0	13
Administrative and General Expenses (920-932)	508,181	674,639	14
<b>Total Operation and Maintenance Expenses</b>	<b>8,339,476</b>	<b>8,929,384</b>	
<b>Other Expenses</b>			
Depreciation Expense (403 )	581,749	648,210	15
Amortization Expense (404-407)		0	16
Taxes (408 )	361,437	329,409	17
<b>Total Other Expenses</b>	<b>943,186</b>	<b>977,619</b>	
<b>Total Operating Expenses</b>	<b>9,282,662</b>	<b>9,907,003</b>	
<b>NET OPERATING INCOME</b>	<b>409,281</b>	<b>210,456</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>		
NONE		1
Customer late payment charges	18,659	2
<b>Other (specify):</b>		
<b>Total Forfeited Discounts (450)</b>	<b>18,659</b>	
<b>Miscellaneous Service Revenues (451):</b>		
MUTUAL AID, WEEDS, SNOW, ETC	4,433	3
ALLIANT BILLING FOR SNOW PLOWING	4,065	4
<b>Total Miscellaneous Service Revenues (451)</b>	<b>8,498</b>	
<b>Sales of Water and Water Power (453):</b>		
NONE		5
<b>Total Sales of Water and Water Power (453)</b>	<b>0</b>	
<b>Rent from Electric Property (454):</b>		
POLE RENTAL	8,328	6
<b>Total Rent from Electric Property (454)</b>	<b>8,328</b>	
<b>Interdepartmental Rents (455):</b>		
NONE		7
<b>Total Interdepartmental Rents (455)</b>	<b>0</b>	
<b>Other Electric Revenues (456):</b>		
INSURANCE RECOVERIES	7,814	8
OTHER REVENUES	7,241	9
<b>Total Other Electric Revenues (456)</b>	<b>15,055</b>	

## ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, 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 Engineering (500)	0	1
Fuel (501)	0	2
Steam Expenses (502)	0	3
Steam from Other Sources (503)	0	4
Steam Transferred -- Credit (504)	0	5
Electric Expenses (505)	0	6
Miscellaneous Steam Power Expenses (506)	0	7
Rents (507)	0	8
Maintenance Supervision and Engineering (510)	0	9
Maintenance of Structures (511)	0	10
Maintenance of Boiler Plant (512)	0	11
Maintenance of Electric Plant (513)	0	12
Maintenance of Miscellaneous Steam Plant (514)	0	13
<b>Total Steam Power Generation Expenses</b>	<b>0</b>	<b>0</b>
<b>HYDRAULIC POWER GENERATION EXPENSES</b>		
Operation Supervision and Engineering (535)	0	14
Water for Power (536)	0	15
Hydraulic Expenses (537)	0	16
Electric Expenses (538)	0	17
Miscellaneous Hydraulic Power Generation Expenses (539)	0	18
Rents (540)	0	19
Maintenance Supervision and Engineering (541)	0	20
Maintenance of Structures (542)	0	21
Maintenance of Reservoirs, Dams and Waterways (543)	0	22
Maintenance of Electric Plant (544)	0	23
Maintenance of Miscellaneous Hydraulic Plant (545)	0	24
<b>Total Hydraulic Power Generation Expenses</b>	<b>0</b>	<b>0</b>
<b>OTHER POWER GENERATION EXPENSES</b>		
Operation Supervision and Engineering (546)	0	25
Fuel (547)	0	26
Generation Expenses (548)	0	27
Miscellaneous Other Power Generation Expenses (549)	0	28
Rents (550)	0	29
Maintenance Supervision and Engineering (551)	0	30
Maintenance of Structures (552)	0	31
Maintenance of Generating and Electric Plant (553)	0	32

## ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
<b>POWER PRODUCTION EXPENSES</b>			
<b>OTHER POWER GENERATION EXPENSES</b>			
Maintenance of Miscellaneous Other Power Generating Plant (554)		0	33
<b>Total Other Power Generation Expenses</b>	<b>0</b>	<b>0</b>	
<b>OTHER POWER SUPPLY EXPENSES</b>			
Purchased Power (555)	7,237,581	7,702,597	34
System Control and Load Dispatching (556)		0	35
Other Expenses (557)		0	36
<b>Total Other Power Supply Expenses</b>	<b>7,237,581</b>	<b>7,702,597</b>	
<b>Total Power Production Expenses</b>	<b>7,237,581</b>	<b>7,702,597</b>	
<b>TRANSMISSION EXPENSES</b>			
Operation Supervision and Engineering (560)		0	37
Load Dispatching (561)		0	38
Station Expenses (562)		0	39
Overhead Line Expenses (563)		0	40
Underground Line Expenses (564)		0	41
Miscellaneous Transmission Expenses (566)		0	42
Rents (567)		0	43
Maintenance Supervision and Engineering (568)		0	44
Maintenance of Structures (569)		0	45
Maintenance of Station Equipment (570)		0	46
Maintenance of Overhead Lines (571)		0	47
Maintenance of Underground Lines (572)		0	48
Maintenance of Miscellaneous Transmission Plant (573)		0	49
<b>Total Transmission Expenses</b>	<b>0</b>	<b>0</b>	
<b>DISTRIBUTION EXPENSES</b>			
Operation Supervision and Engineering (580)	30,882	928	50
Load Dispatching (581)		0	51
Station Expenses (582)	7,963	45,912	52
Overhead Line Expenses (583)	13,898	10,024	53
Underground Line Expenses (584)	2,534	4,907	54
Street Lighting and Signal System Expenses (585)	1,033	2,193	55
Meter Expenses (586)	13,402	1,835	56
Customer Installations Expenses (587)	950	0	57
Miscellaneous Distribution Expenses (588)	41,699	53,910	58
Rents (589)		0	59
Maintenance Supervision and Engineering (590)	30,532	928	60
Maintenance of Structures (591)		0	61
Maintenance of Station Equipment (592)	23,719	0	62
Maintenance of Overhead Lines (593)	254,699	223,302	63

## ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
<b>DISTRIBUTION EXPENSES</b>			
Maintenance of Underground Lines (594)	48,065	54,031	64
Maintenance of Line Transformers (595)	2,401	16,025	65
Maintenance of Street Lighting and Signal Systems (596)	25,297	25,951	66
Maintenance of Meters (597)	4,761	13,444	67
Maintenance of Miscellaneous Distribution Plant (598)	10,034	0	68
<b>Total Distribution Expenses</b>	<b>511,869</b>	<b>453,390</b>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>			
Supervision (901)		0	69
Meter Reading Expenses (902)	22,587	21,835	70
Customer Records and Collection Expenses (903)	58,794	70,713	71
Uncollectible Accounts (904)	277	1,094	72
Miscellaneous Customer Accounts Expenses (905)	0	16	73
Customer Service and Information Expenses (906)	187	5,100	74
<b>Total Customer Accounts Expenses</b>	<b>81,845</b>	<b>98,758</b>	
<b>SALES EXPENSES</b>			
Supervision (911)		0	75
Demonstrating and Selling Expenses (912)		0	76
Advertising Expenses (913)		0	77
Miscellaneous Sales Expenses (916)		0	78
<b>Total Sales Expenses</b>	<b>0</b>	<b>0</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>			
Administrative and General Salaries (920)	77,121	218,794	79
Office Supplies and Expenses (921)	49,984	80,278	80
Administrative Expenses Transferred -- Credit (922)		0	81
Outside Services Employed (923)	24,907	13,243	82
Property Insurance (924)	6,107	6,542	83
Injuries and Damages (925)	13,080	13,462	84
Employee Pensions and Benefits (926)	292,955	278,275	85
Regulatory Commission Expenses (928)	3,328	0	86
Duplicate Charges -- Credit (929)		0	87
Miscellaneous General Expenses (930)	39,918	63,421	88
Rents (931)	781	624	89
Maintenance of General Plant (932)		0	90
<b>Total Administrative and General Expenses</b>	<b>508,181</b>	<b>674,639</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>8,339,476</b>	<b>8,929,384</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 15%, but not less \$10,000, please explain.

930: The utility cut back in transportation costs by reallocating wages to more specific duties, as well as less vehicle maintenance costs than expected in 2009.

923: Electric rate increase fees.

921: Spent less on contracted obligations in 2009.

920: Majority of difference transferred to capitalized asset and an allocation adjustment to 580.

903: New person in position in 2009 accounts for lower salary.

595: No costs were capitalized in 2009. In addition, the Utility is in process of shutting down two substations.

592: Maintenance to station equipment in preparing for removal of substation by maintaining the other two.

598: All costs deemed used for capital upgrades in 2008. Most costs were for maintenance and therefore not capitalized.

588: No new employees in 2009. Because of this, training costs were down.

586: More meters were repaired in 2009 instead of being replaced and capitalized.

582: Repairs to the Lincoln St. Station in 2008 accounted for high expenses in PY.

580: Allocated from General and Administrative expense in 2008 to account 580 - supervision in 2009.

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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		294,789	263,139	1
Social Security		41,492	39,320	2
Wisconsin Gross Receipts Tax		18,798	20,732	3
PSC Remainder Assessment		6,358	6,218	4
Other (specify):				
NONE			0	5
<b>Total tax expense</b>		<b>361,437</b>	<b>329,409</b>	

## 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			Walworth				1
<b>SUMMARY OF TAX RATES</b>							
State tax rate	mills		0.173138				2
County tax rate	mills		3.941480				3
Local tax rate	mills		6.071100				4
School tax rate	mills		8.887154				5
Voc. school tax rate	mills		1.307944				6
Other tax rate - Local	mills		0.000000				7
Other tax rate - Non-Local	mills		0.000000				8
<b>Total tax rate</b>	mills		<b>20.380816</b>				9
Less: state credit	mills		1.252741				10
<b>Net tax rate</b>	mills		<b>19.128075</b>				11
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							
<b>Local Tax Rate</b>	mills		<b>6.071100</b>				12
<b>Combined School Tax Rate</b>	mills		<b>10.195098</b>				13
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				14
<b>Total Local &amp; School Tax</b>	mills		<b>16.266198</b>				15
<b>Total Tax Rate</b>	mills		<b>20.380816</b>				16
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.798113</b>				17
<b>Total tax net of state credit</b>	mills		<b>19.128075</b>				18
<b>Net Local and School Tax Rate</b>	mills		<b>15.266369</b>				19
Utility Plant, Jan. 1	\$	19,274,313	19,274,313				20
Materials & Supplies	\$	425,832	425,832				21
<b>Subtotal</b>	\$	<b>19,700,145</b>	<b>19,700,145</b>				22
Less: Plant Outside Limits	\$	0	0				23
<b>Taxable Assets</b>	\$	<b>19,700,145</b>	<b>19,700,145</b>				24
Assessment Ratio	dec.		0.980180				25
<b>Assessed Value</b>	\$	<b>19,309,688</b>	<b>19,309,688</b>				26
<b>Net Local &amp; School Rate</b>	mills		<b>15.266369</b>				27
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>294,789</b>	<b>294,789</b>				28
Tax Equivalent per 1994 PSC Report	\$	141,452					29
Any lower tax equivalent as authorized by municipality (see note 5)	\$						30
<b>Tax equiv. for current year (see note 5)</b>	\$	<b>294,789</b>					31
Footnotes							32

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. 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 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 \$100,000. 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)	1,719				1,719	34
Structures and Improvements (361)	62,233				62,233	35
Station Equipment (362)	2,668,223				2,668,223	36
Storage Battery Equipment (363)	0				0	37
Poles, Towers and Fixtures (364)	607,990	20,834			628,824	38
Overhead Conductors and Devices (365)	1,413,144	21,311	38,942		1,395,513	39
Underground Conduit (366)	641,678	610,607	6,074		1,246,211	40
Underground Conductors and Devices (367)	3,291,036	609,451			3,900,487	41
Line Transformers (368)	2,470,103	95,095	8,480		2,556,718	42
Services (369)	1,608,880				1,608,880	43
Meters (370)	404,313				404,313	44
Installations on Customers' Premises (371)	96,473	4,456			100,929	45
Leased Property on Customers' Premises (372)	0				0	46
Street Lighting and Signal Systems (373)	1,054,407				1,054,407	47
<b>Total Distribution Plant</b>	<b>14,320,199</b>	<b>1,361,754</b>	<b>53,496</b>	<b>0</b>	<b>15,628,457</b>	
<b>GENERAL PLANT</b>						
Land and Land Rights (389)	2,185				2,185	48
Structures and Improvements (390)	838,855	477			839,332	49
Office Furniture and Equipment (391)	135,431	7,401			142,832	50
Computer Equipment (391.1)	62,344				62,344	51
Transportation Equipment (392)	575,196				575,196	52
Stores Equipment (393)	5,189				5,189	53
Tools, Shop and Garage Equipment (394)	46,569				46,569	54
Laboratory Equipment (395)	30,774				30,774	55
Power Operated Equipment (396)	426,926				426,926	56
Communication Equipment (397)	36,145				36,145	57
SCADA Equipment (397.1)	0				0	58
Miscellaneous Equipment (398)	26,904				26,904	59
Other Tangible Property (399)	0				0	60
<b>Total General Plant</b>	<b>2,186,518</b>	<b>7,878</b>	<b>0</b>	<b>0</b>	<b>2,194,396</b>	
<b>Total utility plant in service directly assignable</b>	<b>16,506,717</b>	<b>1,369,632</b>	<b>53,496</b>	<b>0</b>	<b>17,822,853</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 \$100,000. 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>16,506,717</b>	<b>1,369,632</b>	<b>53,496</b>	<b>0</b>	<b>17,822,853</b>	

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

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

**If Additions for any Accounts exceed \$100,000, please explain.**

366 and 367: Finished underground work for eleven different projects in 2009. Much of the balance was carried forward from prior year construction work in progress.

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## 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.
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3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. 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 \$100,000. 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)	145,483				145,483	38
Overhead Conductors and Devices (365)	369,356				369,356	39
Underground Conduit (366)	0				0	40
Underground Conductors and Devices (367)	1,512,641				1,512,641	41
Line Transformers (368)	39,883				39,883	42
Services (369)	247,410				247,410	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>2,314,773</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,314,773</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 \$100,000. 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>2,314,773</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,314,773</b>	
Common Utility Plant Allocated to Electric Department (300)	0				0	61
<b>Total utility plant in service</b>	<b>2,314,773</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,314,773</b>	

## ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC --Plant Financed by Utility or Municipality--

1. 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 in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
<b>STEAM PRODUCTION PLANT</b>				
Structures and Improvements (311)	0	0.00%		1
Boiler Plant Equipment (312)	0	0.00%		2
Engines and Engine Driven Generators (313)	0	0.00%		3
Turbogenerator Units (314)	0	0.00%		4
Accessory Electric Equipment (315)	0	0.00%		5
Miscellaneous Power Plant Equipment (316)	0	0.00%		6
<b>Total Steam Production Plant</b>	<b>0</b>		<b>0</b>	
<b>HYDRAULIC PRODUCTION PLANT</b>				
Structures and Improvements (331)	0	0.00%		7
Reservoirs, Dams and Waterways (332)	0	0.00%		8
Water Wheels, Turbines and Generators (333)	0	0.00%		9
Accessory Electric Equipment (334)	0	0.00%		10
Miscellaneous Power Plant Equipment (335)	0	0.00%		11
Roads, Railroads and Bridges (336)	0	0.00%		12
<b>Total Hydraulic Production Plant</b>	<b>0</b>		<b>0</b>	
<b>OTHER PRODUCTION PLANT</b>				
Structures and Improvements (341)	0	0.00%		13
Fuel Holders, Producers and Accessories (342)	0	0.00%		14
Prime Movers (343)	0	0.00%		15
Generators (344)	0	0.00%		16
Accessory Electric Equipment (345)	0	0.00%		17
Miscellaneous Power Plant Equipment (346)	0	0.00%		18
<b>Total Other Production Plant</b>	<b>0</b>		<b>0</b>	
<b>TRANSMISSION PLANT</b>				
Structures and Improvements (352)	0	0.00%		19
Station Equipment (353)	0	0.00%		20
Towers and Fixtures (354)	0	0.00%		21
Poles and Fixtures (355)	0	0.00%		22
Overhead Conductors and Devices (356)	0	0.00%		23
Underground Conduit (357)	0	0.00%		24
Underground Conductors and Devices (358)	0	0.00%		25
Roads and Trails (359)	0	0.00%		26
<b>Total Transmission Plant</b>	<b>0</b>		<b>0</b>	
<b>DISTRIBUTION PLANT</b>				
Structures and Improvements (361)	60,900	3.00%	1,333	27
Station Equipment (362)	1,467,188	3.33%	88,852	28
Storage Battery Equipment (363)	0	0.00%		29

**ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)**  
**--Plant Financed by Utility or Municipality--**

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314					0	4
315					0	5
316					0	6
	0	0	0	0	0	
331					0	7
332					0	8
333					0	9
334					0	10
335					0	11
336					0	12
	0	0	0	0	0	
341					0	13
342					0	14
343					0	15
344					0	16
345					0	17
346					0	18
	0	0	0	0	0	
352					0	19
353					0	20
354					0	21
355					0	22
356					0	23
357					0	24
358					0	25
359					0	26
	0	0	0	0	0	
361					62,233	27
362					1,556,040	28
363					0	29

## ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC

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

1. 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 in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
<b>DISTRIBUTION PLANT</b>				
Poles, Towers and Fixtures (364)	478,895	4.00%	24,346	30
Overhead Conductors and Devices (365)	715,423	3.00%	42,087	31
Underground Conduit (366)	191,809	2.50%	23,598	32
Underground Conductors and Devices (367)	901,743	3.33%	119,654	33
Line Transformers (368)	645,011	3.00%	75,402	34
Services (369)	674,336	4.50%	72,300	35
Meters (370)	255,794	3.33%	13,361	36
Installations on Customers' Premises (371)	87,590	5.00%	4,563	37
Leased Property on Customers' Premises (372)	0	0.00%		38
Street Lighting and Signal Systems (373)	544,274	5.00%	52,569	39
<b>Total Distribution Plant</b>	<b>6,022,963</b>		<b>518,065</b>	
<b>GENERAL PLANT</b>				
Structures and Improvements (390)	255,200	2.50%	19,790	40
Office Furniture and Equipment (391)	135,431	13.00%	7,401	41
Computer Equipment (391.1)	52,692	13.00%	8,105	42
Transportation Equipment (392)	547,048	15.00%	28,148	43
Stores Equipment (393)	5,189	4.00%	0	44
Tools, Shop and Garage Equipment (394)	46,331	6.67%	238	45
Laboratory Equipment (395)	30,774	5.00%	0	46
Power Operated Equipment (396)	426,925	15.00%	1	47
Communication Equipment (397)	36,144	6.70%	1	48
SCADA Equipment (397.1)	0	0.00%		49
Miscellaneous Equipment (398)	26,904	20.00%	0	50
<b>Total General Plant</b>	<b>1,562,638</b>		<b>63,684</b>	
<b>Total accum. prov. directly assignable</b>	<b>7,585,601</b>		<b>581,749</b>	
Common Utility Plant Allocated to Electric Department	0	0.00%		51
<b>Total accum. prov. for depreciation</b>	<b>7,585,601</b>		<b>581,749</b>	
<b>GENERAL PLANT</b>				
Other Tangible Property (399)	0	0.00%		52
<b>Total General Plant</b>	<b>0</b>		<b>0</b>	
<b>Total accum. prov. directly assignable</b>	<b>7,585,601</b>		<b>581,749</b>	

**ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)**  
**--Plant Financed by Utility or Municipality--**

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
364					503,241	30
365	38,942	98,017	6,070		626,621	31
366	6,074	6,882			202,451	32
367					1,021,397	33
368	8,480				711,933	34
369					746,636	35
370					269,155	36
371					92,153	37
372					0	38
373					596,843	39
	<b>53,496</b>	<b>104,899</b>	<b>6,070</b>	<b>0</b>	<b>6,388,703</b>	
390					274,990	40
391					142,832	41
391.1					60,797	42
392					575,196	43
393					5,189	44
394					46,569	45
395					30,774	46
396					426,926	47
397					36,145	48
397.1					0	49
398					26,904	50
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,626,322</b>	
	<b>53,496</b>	<b>104,899</b>	<b>6,070</b>	<b>0</b>	<b>8,015,025</b>	
					<b>0</b>	<b>51</b>
	<b>53,496</b>	<b>104,899</b>	<b>6,070</b>	<b>0</b>	<b>8,015,025</b>	
399					0	52
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
	<b>53,496</b>	<b>104,899</b>	<b>6,070</b>	<b>0</b>	<b>8,015,025</b>	

## ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC

### --Plant Financed by Contributions--

1. 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 in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
<b>STEAM PRODUCTION PLANT</b>			
Structures and Improvements (311)	0	0.00%	1
Boiler Plant Equipment (312)	0	0.00%	2
Engines and Engine Driven Generators (313)	0	0.00%	3
Turbogenerator Units (314)	0	0.00%	4
Accessory Electric Equipment (315)	0	0.00%	5
Miscellaneous Power Plant Equipment (316)	0	0.00%	6
<b>Total Steam Production Plant</b>	<b>0</b>		<b>0</b>
<b>HYDRAULIC PRODUCTION PLANT</b>			
Structures and Improvements (331)	0	0.00%	7
Reservoirs, Dams and Waterways (332)	0	0.00%	8
Water Wheels, Turbines and Generators (333)	0	0.00%	9
Accessory Electric Equipment (334)	0	0.00%	10
Miscellaneous Power Plant Equipment (335)	0	0.00%	11
Roads, Railroads and Bridges (336)	0	0.00%	12
<b>Total Hydraulic Production Plant</b>	<b>0</b>		<b>0</b>
<b>OTHER PRODUCTION PLANT</b>			
Structures and Improvements (341)	0	0.00%	13
Fuel Holders, Producers and Accessories (342)	0	0.00%	14
Prime Movers (343)	0	0.00%	15
Generators (344)	0	0.00%	16
Accessory Electric Equipment (345)	0	0.00%	17
Miscellaneous Power Plant Equipment (346)	0	0.00%	18
<b>Total Other Production Plant</b>	<b>0</b>		<b>0</b>
<b>TRANSMISSION PLANT</b>			
Structures and Improvements (352)	0	0.00%	19
Station Equipment (353)	0	0.00%	20
Towers and Fixtures (354)	0	0.00%	21
Poles and Fixtures (355)	0	0.00%	22
Overhead Conductors and Devices (356)	0	0.00%	23
Underground Conduit (357)	0	0.00%	24
Underground Conductors and Devices (358)	0	0.00%	25
Roads and Trails (359)	0	0.00%	26
<b>Total Transmission Plant</b>	<b>0</b>		<b>0</b>
<b>DISTRIBUTION PLANT</b>			
Structures and Improvements (361)	0	0.00%	27
Station Equipment (362)	0	0.00%	28
Storage Battery Equipment (363)	0	0.00%	29

**ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)**  
**--Plant Financed by Contributions--**

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314					0	4
315					0	5
316					0	6
	0	0	0	0	0	
331					0	7
332					0	8
333					0	9
334					0	10
335					0	11
336					0	12
	0	0	0	0	0	
341					0	13
342					0	14
343					0	15
344					0	16
345					0	17
346					0	18
	0	0	0	0	0	
352					0	19
353					0	20
354					0	21
355					0	22
356					0	23
357					0	24
358					0	25
359					0	26
	0	0	0	0	0	
361					0	27
362					0	28
363					0	29

## ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC

### --Plant Financed by Contributions--

1. 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 in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
<b>DISTRIBUTION PLANT</b>				
Poles, Towers and Fixtures (364)	115,087	4.00%	5,819	30
Overhead Conductors and Devices (365)	181,130	3.00%	11,081	31
Underground Conduit (366)	0	0.00%		32
Underground Conductors and Devices (367)	337,868	3.33%	50,371	33
Line Transformers (368)	3,952	3.00%	1,196	34
Services (369)	31,808	4.50%	11,133	35
Meters (370)	0	0.00%		36
Installations on Customers' Premises (371)	0	0.00%		37
Leased Property on Customers' Premises (372)	0	0.00%		38
Street Lighting and Signal Systems (373)	0	0.00%		39
<b>Total Distribution Plant</b>	<b>669,845</b>		<b>79,600</b>	
<b>GENERAL PLANT</b>				
Structures and Improvements (390)	0	0.00%		40
Office Furniture and Equipment (391)	0	0.00%		41
Computer Equipment (391.1)	0	0.00%		42
Transportation Equipment (392)	0	0.00%		43
Stores Equipment (393)	0	0.00%		44
Tools, Shop and Garage Equipment (394)	0	0.00%		45
Laboratory Equipment (395)	0	0.00%		46
Power Operated Equipment (396)	0	0.00%		47
Communication Equipment (397)	0	0.00%		48
SCADA Equipment (397.1)	0	0.00%		49
Miscellaneous Equipment (398)	0	0.00%		50
<b>Total General Plant</b>	<b>0</b>		<b>0</b>	
<b>Total accum. prov. directly assignable</b>	<b>669,845</b>		<b>79,600</b>	
Common Utility Plant Allocated to Electric Department	0	0.00%		51
<b>Total accum. prov. for depreciation</b>	<b>669,845</b>		<b>79,600</b>	
<b>GENERAL PLANT</b>				
Other Tangible Property (399)	0	0.00%		52
<b>Total General Plant</b>	<b>0</b>		<b>0</b>	
<b>Total accum. prov. directly assignable</b>	<b>669,845</b>		<b>79,600</b>	

**ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)**  
**--Plant Financed by Contributions--**

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
364					120,906	30
365					192,211	31
366					0	32
367					388,239	33
368					5,148	34
369					42,941	35
370					0	36
371					0	37
372					0	38
373					0	39
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>749,445</u>	
390					0	40
391					0	41
391.1					0	42
392					0	43
393					0	44
394					0	45
395					0	46
396					0	47
397					0	48
397.1					0	49
398					0	50
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>749,445</u>	
					0	51
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>749,445</u>	
399					0	52
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>749,445</u>	

## 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)	4		1		3	1
7.2/12.5 kV (12kV)	0				0	2
14.4/24.9 kV (25kV)	24				24	3
<b>Other:</b>						
NONE	0				0	4
<b>Underground Lines</b>						
2.4/4.16 kV (4kV)	3		3		0	5
7.2/12.5 kV (12kV)	0				0	6
14.4/24.9 kV (25kV)	42	3	1		44	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)	0				0	9
7.2/12.5 kV (12kV)	0				0	10
14.4/24.9 kV (25kV)	3				3	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)	1				1	15
<b>Other:</b>						
NONE	0				0	16
<b>Transmission System</b>						
<b>Pole Lines</b>						
34.5 kV	0				0	17
69 kV	0				0	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		8
<b>Total</b>	<b>0</b>	<b>9</b>
Customers served at other than rural rates:		10
Farm	7	11
Nonfarm	44	12
<b>Total</b>	<b>51</b>	<b>13</b>
<b>Total customers on rural lines at end of year</b>	<b>51</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	18,684	Thursday	01/15/2009	02:00	10,158	1
February	02	18,658	Wednesday	02/04/2009	12:00	8,756	2
March	03	17,816	Thursday	03/12/2009	10:00	9,265	3
April	04	17,294	Tuesday	04/14/2009	12:00	8,346	4
May	05	18,259	Thursday	05/21/2009	02:00	7,944	5
June	06	25,380	Wednesday	06/24/2009	02:00	9,980	6
July	07	20,473	Wednesday	07/15/2009	02:00	9,427	7
August	08	20,966	Thursday	08/13/2009	02:00	9,922	8
September	09	20,419	Tuesday	09/15/2009	02:00	9,179	9
October	10	16,938	Monday	10/26/2009	12:00	8,544	10
November	11	17,060	Monday	11/30/2009	11:00	8,692	11
December	12	18,111	Thursday	12/10/2009	11:00	9,371	12
<b>Total</b>		<b>230,058</b>				<b>109,584</b>	

**System Name** ELKHORN

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

Type of Reading	Supplier
15 minutes integrated	ALLIANT ENERGY

**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		4
Internal Combustion Reciprocating		5
Non-Conventional (wind, photovoltaic, etc.)		6
<b>Total Generation</b>	<b>0</b>	<b>7</b>
Purchases	110,868	8
Interchanges:		
In (gross)		9
Out (gross)		10
Net	<b>0</b>	11
Transmission for/by others (wheeling):		
Received		12
Delivered		13
Net	<b>0</b>	14
<b>Total Source of Energy</b>	<b>110,868</b>	<b>15</b>
<b>Disposition of Energy</b>		
Sales to Ultimate Consumers (including interdepartmental sales)	105,128	18
Sales For Resale		19
<b>Energy Used by the Company (excluding station use):</b>		
Electric Utility		21
Common (office, shops, garages, etc. serving 2 or more util. depts.)		22
<b>Total Used by Company</b>	<b>0</b>	<b>23</b>
<b>Total Sold and Used</b>	<b>105,128</b>	<b>24</b>
<b>Energy Losses:</b>		
Transmission Losses (if applicable)		26
Distribution Losses	5,740	27
<b>Total Energy Losses</b>	<b>5,740</b>	<b>28</b>
<b>Loss Percentage (% Total Energy Losses of Total Source of Energy)</b>	<b>5.1773%</b>	<b>29</b>
<b>Total Disposition of Energy</b>	<b>110,868</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)	
<b>Residential Sales</b>				
RESIDENTIAL SERVICE	RG-1	3,985	29,291	1
<b>Total Sales for Residential Sales</b>		<b>3,985</b>	<b>29,291</b>	
<b>Commercial &amp; Industrial</b>				
GENERAL SERVICE	CG-1	732	23,466	2
SMALL POWER SERVICE	CP-1	52	7,715	3
LARGE POWER SERVICE	CP-2	60	41,919	4
INTERDEPARTMENTAL SERVICE	MS-2	8	1,981	5
<b>Total Sales for Commercial &amp; Industrial</b>		<b>852</b>	<b>75,081</b>	
<b>Public Street &amp; Highway Lighting</b>				
STREET AND AREA LIGHTING	MS-1	77	756	6
<b>Total Sales for Public Street &amp; Highway Lighting</b>		<b>77</b>	<b>756</b>	
<b>Sales for Resale</b>				
NONE				7
<b>Total Sales for Sales for Resale</b>		<b>0</b>	<b>0</b>	
<b>TOTAL SALES FOR ELECTRICITY</b>		<b>4,914</b>	<b>105,128</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)	
0	0	2,222,049	564,423	2,786,472	1
<b>0</b>	<b>0</b>	<b>2,222,049</b>	<b>564,423</b>	<b>2,786,472</b>	
82,969	0	1,778,803	471,303	2,250,106	2
30,770	0	596,361	147,466	743,827	3
233,954	0	2,815,123	798,030	3,613,153	4
4,889	0	104,222	35,025	139,247	5
<b>352,582</b>	<b>0</b>	<b>5,294,509</b>	<b>1,451,824</b>	<b>6,746,333</b>	
0	0	93,778	14,820	108,598	6
<b>0</b>	<b>0</b>	<b>93,778</b>	<b>14,820</b>	<b>108,598</b>	
				0	7
<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>352,582</b>	<b>0</b>	<b>7,610,336</b>	<b>2,031,067</b>	<b>9,641,403</b>	

### 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	W P & L/ALLAINT				1
Point of Delivery	SO. LINCOLN				2
Type of Power Purchased (firm, dump, etc.)	FIRM				3
Voltage at Which Delivered	138 KV				4
Point of Metering	ELKHORN				5
Total of 12 Monthly Maximum Demands -- kW	230,058				6
Average load factor	<b>66.0167%</b>				7
Total Cost of Purchased Power	7,237,581				8
Average cost per kWh	<b>0.0653</b>				9
On-Peak Hours (if applicable)					10
Monthly purchases --- kWh (000):	<b>On-peak</b>	<b>Off-peak</b>	<b>On-peak</b>	<b>Off-peak</b>	11
January	4,869	5,785			12
February	5,004	5,155			13
March	4,376	4,381			14
April	4,510	4,755			15
May	4,310	4,037			16
June	4,004	3,940			17
July	5,047	4,933			18
August	5,035	4,392			19
September	4,928	4,994			20
October	4,690	4,489			21
November	4,469	4,075			22
December	4,060	4,632			23
<b>Total kWh (000)</b>	<b>55,302</b>	<b>55,568</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:

### SUBSTATION EQUIPMENT

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

Particulars (a)	Utility Designation				(f)
	(b)	(c)	(d)	(e)	
Name of Substation	Lincoln St	Voss Road	Fairground	Centralia	1
Voltage--High Side	138	138	25	25	2
Voltage--Low Side	25	25	4	4	3
Num. Main Transformers in Operation	2	1	2	2	4
Total Capacity of Transformers in kVA	50,000	25,000	7,500	7,500	5
Number of Spare Transformers on Hand	0	0	0	0	6
15-Minute Maximum Demand in kW	17,773	4,633	0	0	7
Dt and Hr of Such Maximum Demand	08/19/2009 14:00 06/24/2009 18:00				8
Kwh Output	60,716,786	19,336,925	0	0	9
Footnotes	*				10

### SUBSTATION EQUIPMENT (continued)

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

### SUBSTATION EQUIPMENT (continued)

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

## ELECTRIC DISTRIBUTION METERS & LINE TRANSFORMERS

Particulars (a)	Number of Watt-Hour Meters (b)	Line Transformers		13
		Number (c)	Total Cap. (kVA) (d)	
Number first of year	5,081	1,292	127,310	1
Acquired during year	56	16	1,500	2
<b>Total</b>	<b>5,137</b>	<b>1,308</b>	<b>128,810</b>	<b>3</b>
Retired during year		14	550	4
Sales, transfers or adjustments increase (decrease)		(10)	(6,365)	5
<b>Number end of year</b>	<b>5,137</b>	<b>1,284</b>	<b>121,895</b>	<b>6</b>
<b>Number end of year accounted for as follows:</b>				<b>7</b>
In customers' use	4,741	846	87,264	8
In utility's use				9
Locked meters on customers' premises				10
In stock	396	438	34,631	11
<b>Total end of year</b>	<b>5,137</b>	<b>1,284</b>	<b>121,895</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	29	23,520	1
Mercury Vapor	250	6	6,300	2
Mercury Vapor	400	12	20,160	3
Mercury Vapor	1,000	4	21,000	4
Sodium Vapor	100	112	58,380	5
Sodium Vapor	150	157	66,150	6
Sodium Vapor	250	288	300,300	7
Sodium Vapor	400	103	179,760	8
<b>Total</b>		<b>711</b>	<b>675,570</b>	
<b>Ornamental</b>				
Sodium Vapor	150	109	68,670	9
<b>Total</b>		<b>109</b>	<b>68,670</b>	
<b>Other</b>				
NONE		0		10
<b>Total</b>		<b>0</b>	<b>0</b>	