



3014 (02-05-09)

ANNUAL REPORT

OF

Name: ELROY MUNICIPAL ELECTRIC AND WATER UTILITY

Principal Office: 225 MAIN STREET
ELROY, WI 53929

For the Year Ended: DECEMBER 31, 2009

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

GENERAL RULES FOR REPORTING

1. Prepare the report in conformity with the Uniform System of Accounts prescribed by the Public Service Commission of Wisconsin.
2. Numeric items shall contain digits (0-9). A minus sign "-" shall be entered in the software program to indicate negative values. Parentheses shall not be used for numeric items. The program will convert the minus sign to parentheses for hard copy annual report purposes. Negative values may not be allowed for certain entries in the annual report due to restrictions contained in the software program.
3. The annual report should be complete in itself in all particulars. Reference to reports of former years should not be made to take the place of required entries except as otherwise specifically authorized.
4. Whenever schedules call for data from the previous year, the data reported must be based upon those shown by the annual report of the previous year or an appropriate explanation given why different data is being reported for the current year. Where available, use an adjustment column.
5. All dollar amounts will be reported in whole dollars.
6. Wherever information is required to be shown as text, the information shall be shown in the space provided using other than account titles. In each case, the information shall be properly identified. Footnote capability is included in the annual report software program and shall be utilized where necessary to further explain particulars of a schedule.

SIGNATURE PAGE

I CAROLE BROWN of
(Person responsible for accounts)

ELROY MUNICIPAL ELECTRIC AND 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) 02/27/2010
(Date)

DEPUTY TREASURER/UTILITY CLERK
(Title)

SIGNATURE PAGE

Signature Page (Page ii)

General footnotes

(Vig & Associates, LLC Letterhead)

To the Mayor and Members of the
Council of the City of Elroy
Elroy, Wisconsin 53929

We have compiled the balance sheets of the Elroy Electric and Water Utility, an enterprise fund of the City of Elroy, Wisconsin, as of December 31, 2009 and 2008, and the related statements of income and retained earnings for the years then ended, included in the accompanying prescribed form, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. We have also compiled the supplementary information presented in the prescribed form.

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

These financial statements and the supplementary information are presented in accordance with the requirements of the Public Service Commission of Wisconsin, which differ from generally accepted accounting principles. Accordingly, the financial statements and supplementary information are not designed for those who are not informed about such differences.

Vig & Associates, LLC
February 27, 2010

SSARS No. 1 provides that each page of financial statements compiled by the accountant should include a reference such as, "See Accountant's Compilation Report". The current version of WECSARS does not allow for the placement of this reference at the bottom of each page. The above report should be considered for all of the following pages of this prescribed form.

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: ELROY MUNICIPAL ELECTRIC AND WATER UTILITY**Utility Address:** 225 MAIN STREET
ELROY, WI 53929**When was utility organized?** 1/1/1899**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: CAROLE BROWN**Title:** UTILITY CLERK**Office Address:**225 MAIN STREET
ELROY, WI 53929**Telephone:** (608) 462 - 2400**Fax Number:** (608) 462 - 2404**Email Address:** cbelroy@comantenna.com

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

Name: JOHN E VIG, CPA**Title:** MANAGING MEMBER**Office Address:** VIG & ASSOCIATES
1315 BAD AXE COURT
P.O. BOX 271
VIROQUA, WI 54665**Telephone:** (608) 637 - 2082**Fax Number:** (608) 637 - 3021**Email Address:** jackv@vigassociates.com

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

Name: MARK STANEK**Title:** PRESIDENT**Office Address:**225 MAIN STREET
ELROY, WI 53929**Telephone:** (608) 462 - 2400**Fax Number:** (608) 462 - 2404**Email Address:**

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

YES

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

Name: JOHN E VIG, CPA**Title:** MANAGING MEMBER**Office Address:** VIG & ASSOCIATES
1315 BAD AXE COURT
P.O. BOX 271
VIROQUA, WI 54665**Telephone:** (608) 637 - 2082**Fax Number:** (608) 637 - 3021**Email Address:** jackv@vigassociates.com

IDENTIFICATION AND OWNERSHIP

Date of most recent audit report:

Period covered by most recent audit: DECEMBER 31, 2009

Names and titles of utility management including manager or superintendent:

Name: BILL COLLINS

Title: WATER UTILITY SUPERINTENDENT

Office Address:

225 MAIN STREET
ELROY, WI 53929

Telephone: (608) 462 - 2418

Fax Number: (608) 462 - 2404

Email Address: elroy@comantenna.com

Name: RON SILVERTHORN

Title: ELECTRIC UTILITY SUPERINTENDENT

Office Address:

225 MAIN STREET
ELROY, WI 53929

Telephone: (708) 462 - 2415

Fax Number: (608) 462 - 2404

Email Address: elroy@comantenna.com

Name of utility commission/committee: UTILITY COMMISSION

Names of members of utility commission/committee:

- PETER BRANDT, MEMBER
- ROGER CAMPFIELD, SECRETARY
- LARRY ENO, MEMBER
- LARRY KRUEGER, MEMBER
- MARK STANEK, PRESIDENT

Is sewer service rendered by the utility? NO

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

Date of Ordinance: [REDACTED]

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

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

Firm Name: NONE

Contact Person:

Title:

Telephone:

Fax Number:

Email Address:

Contract/Agreement beginning-ending dates:

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

IDENTIFICATION AND OWNERSHIP

Identification and Ownership (Page iv)

General footnotes

SAS 103 REQUIRES AN AUDITOR TO DATE THE AUDIT REPORT WHAN ALL DOCUMENTATION, REVIEW, AND DISCLOSURES ARE COMPLETED. THE DATE OF THE AUDIT REPORT IS ANTICIPATED TO BE MAY 2010.

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	2,288,355	2,151,719	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	1,643,587	1,402,285	2
Depreciation Expense (403)	272,208	269,303	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	144,879	138,190	5
Total Operating Expenses	2,060,674	1,809,778	
Net Operating Income	227,681	341,941	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	227,681	341,941	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	10,737	28,482	10
Miscellaneous Nonoperating Income (421)	218	27,241	11
Total Other Income	10,955	55,723	
Total Income	238,636	397,664	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(8,813)	(8,813)	12
Other Income Deductions (426)	20,093	19,670	13
Total Miscellaneous Income Deductions	11,280	10,857	
Income Before Interest Charges	227,356	386,807	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	217,870	224,390	14
Amortization of Debt Discount and Expense (428)	13,172	13,172	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	4,142	4,580	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
Total Interest Charges	235,184	242,142	
Net Income	(7,828)	144,665	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	2,429,454	2,284,789	20
Balance Transferred from Income (433)	(7,828)	144,665	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	2,421,626	2,429,454	

DETAILS OF INCOME STATEMENT ACCOUNTS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
UTILITY OPERATING INCOME				
Operating Revenues (400):				
Derived	2,288,355	0	2,288,355	1
Total (Acct. 400):	2,288,355	0	2,288,355	
Operation and Maintenance Expense (401-402):				
Derived	1,643,587	0	1,643,587	2
Total (Acct. 401-402):	1,643,587	0	1,643,587	
Depreciation Expense (403):				
Derived	272,208	0	272,208	3
Total (Acct. 403):	272,208	0	272,208	
Amortization Expense (404-407):				
Derived	0	0	0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	144,879	0	144,879	5
Total (Acct. 408):	144,879	0	144,879	
Revenues from Utility Plant Leased to Others (412):				
NONE			0	6
Total (Acct. 412):	0	0	0	
Expenses of Utility Plant Leased to Others (413):				
NONE			0	7
Total (Acct. 413):	0	0	0	
TOTAL UTILITY OPERATING INCOME:	227,681	0	227,681	
OTHER INCOME				
Income from Merchandising, Jobbing and Contract Work (415-416):				
Derived	0	0	0	8
Total (Acct. 415-416):	0	0	0	
Income from Nonutility Operations (417):				
NONE			0	9
Total (Acct. 417):	0	0	0	
Nonoperating Rental Income (418):				
NONE			0	10
Total (Acct. 418):	0	0	0	
Interest and Dividend Income (419):				
INTEREST INCOME - WATER	4,213	0	4,213	11
INTEREST INCOME - ELECTRIC	6,524		6,524	12
Total (Acct. 419):	10,737	0	10,737	
Miscellaneous Nonoperating Income (421):				
Contributed Plant - Water			0	13
Contributed Plant - Electric			0	14

DETAILS OF INCOME STATEMENT ACCOUNTS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
OTHER INCOME				
Miscellaneous Nonoperating Income (421):				
MISCELLANEOUS INCOME - ELECTRIC	218		218	15
Total (Acct. 421):	218	0	218	
TOTAL OTHER INCOME:	10,955	0	10,955	
MISCELLANEOUS INCOME DEDUCTIONS				
Miscellaneous Amortization (425):				
Regulatory Liability (253) Amortization	(8,813)	0	(8,813)	16
NONE			0	17
Total (Acct. 425):	(8,813)	0	(8,813)	
Other Income Deductions (426):				
Depreciation Expense on Contributed Plant - Water	0	11,610	11,610	18
Depreciation Expense on Contributed Plant - Electric	0	8,483	8,483	19
NONE			0	20
Total (Acct. 426):	0	20,093	20,093	
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(8,813)	20,093	11,280	
INTEREST CHARGES				
Interest on Long-Term Debt (427):				
Derived	217,870	0	217,870	21
Total (Acct. 427):	217,870	0	217,870	
Amortization of Debt Discount and Expense (428):				
AMORTIZATION OF DEBT DISCOUNT AND EXPENSE	13,172		13,172	22
Total (Acct. 428):	13,172	0	13,172	
Amortization of Premium on Debt--Cr. (429):				
NONE			0	23
Total (Acct. 429):	0	0	0	
Interest on Debt to Municipality (430):				
Derived	4,142	0	4,142	24
Total (Acct. 430):	4,142	0	4,142	
Other Interest Expense (431):				
Derived	0	0	0	25
Total (Acct. 431):	0	0	0	
Interest Charged to Construction--Cr. (432):				
NONE			0	26
Total (Acct. 432):	0	0	0	
TOTAL INTEREST CHARGES:	235,184	0	235,184	
NET INCOME:	12,265	(20,093)	(7,828)	
EARNED SURPLUS				
Unappropriated Earned Surplus (Beginning of Year) (216):				
Derived	1,592,539	836,915	2,429,454	27
Total (Acct. 216):	1,592,539	836,915	2,429,454	

DETAILS OF INCOME STATEMENT ACCOUNTS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
EARNED SURPLUS				
Balance Transferred from Income (433):				
Derived	12,265	(20,093)	(7,828)	28
Total (Acct. 433):	12,265	(20,093)	(7,828)	
Miscellaneous Credits to Surplus (434):				
NONE			0	29
Total (Acct. 434):	0	0	0	
Miscellaneous Debits to Surplus--Debit (435):				
NONE			0	30
Total (Acct. 435)--Debit:	0	0	0	
Appropriations of Surplus--Debit (436):				
Detail appropriations to (from) account 215			0	31
Total (Acct. 436)--Debit:	0	0	0	
Appropriations of Income to Municipal Funds--Debit (439):				
NONE			0	32
Total (Acct. 439)--Debit:	0	0	0	
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	1,604,804	816,822	2,421,626	

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

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

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	353,424	1,934,931	0	0	2,288,355	1
Less: interdepartmental sales	0	10,756	0	0	10,756	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	353,424	1,924,175	0	0	2,277,599	

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	77,233	0	77,233	1
Electric operating expenses	126,073	0	126,073	2
Gas operating expenses	0	0	0	3
Heating operating expenses	0	0	0	4
Sewer operating expenses	0	0	0	5
Merchandising and jobbing	0	0	0	6
Other nonutility expenses	0	0	0	7
Water utility plant accounts	0	0	0	8
Electric utility plant accounts	6,307	0	6,307	9
Gas utility plant accounts	0	0	0	10
Heating utility plant accounts	0	0	0	11
Sewer utility plant accounts	0	0	0	12
Accum. prov. for depreciation of water plant	0	0	0	13
Accum. prov. for depreciation of electric plant	783	0	783	14
Accum. prov. for depreciation of gas plant	0	0	0	15
Accum. prov. for depreciation of heating plant	0	0	0	16
Accum. prov. for depreciation of sewer plant	0	0	0	17
Clearing accounts	0	0	0	18
All other accounts	0	0	0	19
Total Payroll	210,396	0	210,396	

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	2.1	1
Electric	2.6	2
Gas		3
Sewer		4

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101)	10,619,382	10,542,243	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	3,974,534	3,702,930	2
Net Utility Plant	6,644,848	6,839,313	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Sinking Funds (125)	264,477	246,423	7
Depreciation Fund (126)	98,422	96,906	8
Other Special Funds (128)	520,671	308,396	9
Total Other Property and Investments	883,570	651,725	
CURRENT AND ACCRUED ASSETS			
Cash (131)	167,837	425,639	10
Special Deposits (134)	0	0	11
Working Funds (135)	344,364	342,714	12
Temporary Cash Investments (136)			13
Notes Receivable (141)	25,799	25,799	14
Customer Accounts Receivable (142)	213,491	202,625	15
Other Accounts Receivable (143)	11,020	39,325	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	20,560	4,129	18
Plant Materials and Operating Supplies (154)	140,971	135,686	19
Merchandise (155)	0	0	20
Other Materials and Supplies (156)	0	0	21
Stores Expense (163)	0	0	22
Prepayments (165)	17,784	19,560	23
Interest and Dividends Receivable (171)			24
Accrued Utility Revenues (173)			25
Miscellaneous Current and Accrued Assets (174)			26
Total Current and Accrued Assets	941,826	1,195,477	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	301,007	323,724	27
Extraordinary Property Losses (182)	0	0	28
Preliminary Survey and Investigation Charges (183)	0	0	29
Clearing Accounts (184)	0	0	30
Temporary Facilities (185)	0	0	31
Miscellaneous Deferred Debits (186)	0	0	32
Total Deferred Debits	301,007	323,724	
Total Assets and Other Debits	8,771,251	9,010,239	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	725,546	725,546	33
Appropriated Earned Surplus (215)			34
Unappropriated Earned Surplus (216)	2,421,626	2,429,454	35
Total Proprietary Capital	3,147,172	3,155,000	
LONG-TERM DEBT			
Bonds (221)	5,155,000	5,390,000	36
Advances from Municipality (223)	93,502	104,652	37
Other Long-Term Debt (224)	0	0	38
Total Long-Term Debt	5,248,502	5,494,652	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	39
Accounts Payable (232)	126,820	108,790	40
Payables to Municipality (233)	416	174	41
Customer Deposits (235)	0	0	42
Taxes Accrued (236)	35,416	31,090	43
Interest Accrued (237)	50,106	51,732	44
Tax Collections Payable (241)			45
Miscellaneous Current and Accrued Liabilities (242)	36,016	32,044	46
Total Current and Accrued Liabilities	248,774	223,830	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	47
Customer Advances for Construction (252)			48
Other Deferred Credits (253)	126,803	136,757	49
Total Deferred Credits	126,803	136,757	
OPERATING RESERVES			
Property Insurance Reserve (261)			50
Injuries and Damages Reserve (262)			51
Pensions and Benefits Reserve (263)			52
Miscellaneous Operating Reserves (265)			53
Total Operating Reserves	0	0	
Total Liabilities and Other Credits	8,771,251	9,010,239	

NET UTILITY PLANT

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

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
First of Year:					
Total Utility Plant - First of Year	4,715,545	0	0	5,826,698	1
	<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>				
Plant Accounts:					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	3,798,202	0	0	5,696,455	2
Utility Plant in Service - Contributed Plant (101.2)	906,763	0	0	217,962	3
Utility Plant Purchased or Sold (102)					4
Utility Plant Leased to Others (104)					5
Property Held for Future Use (105)					6
Completed Construction not Classified (106)					7
Construction Work in Progress (107)					8
Total Utility Plant	4,704,965	0	0	5,914,417	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (111.1)	930,305	0	0	2,736,345	9
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	191,524	0	0	116,360	10
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					11
Accumulated Provision for Depreciation of Property Held for Future Use (113)					12
Accumulated Provision for Amortization of Utility Plant in Service (114)					13
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					14
Accumulated Provision for Amortization of Property Held for Future Use (116)					15
Total Accumulated Provision	1,121,829	0	0	2,852,705	
Other Utility Plant Accounts:					
Utility Plant Acquisition Adjustments (117)					16
Accumulated Provision for Amortization of Utility Plant Acquisition Adjustments (118)					17
Other Utility Plant Adjustments (119)					18
Total Other Utility Plant Accounts	0	0	0	0	
Net Utility Plant	3,583,136	0	0	3,061,712	

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

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

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

Particulars (a)	Water (b)	Electric (c)	(d)	(e)	Total (f)	
Balance first of year (111.1)	870,440	2,544,699			3,415,139	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	78,834	193,374			272,208	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	4,140				4,140	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	3,531	222			3,753	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	86,505	193,596	0	0	280,101	16
Debits during year						17
Book cost of plant retired	26,640	1,167			27,807	18
Cost of removal		783			783	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	26,640	1,950	0	0	28,590	25
Balance end of year (111.1)	930,305	2,736,345	0	0	3,666,650	26
Footnotes						27

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

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

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

Particulars (a)	Water (b)	Electric (c)	(d)	(e)	Total (f)	
Balance first of year (111.2)	179,914	107,877			287,791	1
Credits During Year						2
Accruals:						3
Charged Other Income Deductions (426)	11,610	8,483			20,093	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	11,610	8,483	0	0	20,093	16
Debits during year						17
Book cost of plant retired	0	0			0	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	0	0	0	0	0	25
Balance end of year (111.2)	191,524	116,360	0	0	307,884	26
Footnotes						27

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
NONE	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

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

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

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel (151)	10,417				10,417	11,311	1
Fuel stock expenses (152)					0	0	2
Plant mat. & oper. sup. (154)		116,909			116,909	105,149	3
Total Electric Utility					127,326	116,460	

Account	Total End of Year	Amount Prior Year	
Electric utility total	127,326	116,460	1
Water utility (154)	13,645	19,226	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
Total Materials and Supplies	140,971	135,686	

**UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT
(ACCTS. 181 AND 251)**

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
DEFERRED LOSS ON REFINANCING - ELECTRIC	9,546	428	124,105	1
ELECTRIC 2004 MRB	9,195	428	109,301	2
WATER MRB 1996	1,350	428	22,944	3
WATER MRB 2006	2,627	428	44,657	4
Total			301,007	
Unamortized premium on debt (251)				
NONE				5
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	725,546	1
Changes during year (explain):		
NONE		2
Balance end of year	<u><u>725,546</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)	
ELECTRIC MRB 2004	04/01/2004	03/01/2023	3.99%	3,365,000	1
2006 WATER BOND REFINANCE	12/27/2006	06/01/2027	3.64%	1,790,000	2
Total Bonds (Account 221):				5,155,000	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances from Municipality (223)					
ADVANCE FROM MUNI	07/15/1987	07/15/2007	6.49%	89,792	1
ADVANCE FROM MUNIC	07/01/2001	02/01/2011	3.40%	3,710	2
Total for Account 223				93,502	
Other Long-Term Debt (224)					
NONE	00/00/0000	00/00/0000	0.00%		3
Total for Account 224				0	
Notes Payable (231)					
NONE	00/00/0000	00/00/0000	0.00%		4
Total for Account 231				0	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	31,090	1
Accruals:		
Charged water department expense	16,024	2
Charged electric department expense	128,855	3
Charged sewer department expense	1,467	4
Other (explain):		
NONE		5
Total Accruals and other credits	146,346	
Taxes paid during year:		
County, state and local taxes	122,436	6
Social Security taxes	16,095	7
PSC Remainder Assessment	2,033	8
Other (explain):		
WISCONSIN GROSS RECEIPTS TAX	1,456	9
Total payments and other debits	142,020	
Balance end of year	35,416	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
 2. Report Customer Deposits under Account 235.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
DEFERRED LOSS ON REFINANCING - ELECTRIC	0	9,546	9,546	0	1
WTR MRB 2006	6,489	76,341	76,559	6,271	2
ELECTRIC 2004 MRB	45,140	131,983	133,358	43,765	3
Subtotal	51,629	217,870	219,463	50,036	
Advances from Municipality (223)					
WATER ADVANCE FROM MUNICIPALITY	0	3,967	3,967	0	4
ELECTRIC ADVANCE GO DEBT	103	175	208	70	5
Subtotal	103	4,142	4,175	70	
Other Long-Term Debt (224)					
NONE	0			0	6
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	7
Subtotal	0	0	0	0	
Total	51,732	222,012	223,638	50,106	

DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Sinking Funds (125):		
ELECTRIC REDEMPTION FUND	210,584	3
RDA REDEMPTION	53,893	4
Total (Acct. 125):	264,477	
Depreciation Fund (126):		
ELECTRIC DEPRECIATION FUND	38,690	5
WATER DEPRECIATION FUND	59,732	6
Total (Acct. 126):	98,422	
Other Special Funds (128):		
ELECTRIC RESERVE FUNDS	367,301	7
RDA RESERVE FUNDS	153,370	8
Total (Acct. 128):	520,671	
Special Deposits (134):		
NONE		9
Total (Acct. 134):	0	
Notes Receivable (141):		
LONG-TERM ADVANCE FROM TIF DISTRICT	25,799	10
Total (Acct. 141):	25,799	
Customer Accounts Receivable (142):		
Water	22,585	11
Electric	190,906	12
Sewer (Regulated)		13
Other (specify):		
NONE		14
Total (Acct. 142):	213,491	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		15
Merchandising, jobbing and contract work		16
Other (specify):		
A/R FROM TAX ROLL - ELECTRIC	8,529	17
A/R FROM TAX ROLL - WATER	1,920	18
OTHER ACCOUNTS RECEIVABLE	571	19
Total (Acct. 143):	11,020	
Receivables from Municipality (145):		
AMOUNT DUE FROM SEWER FOR THEIR PORTION OF TRUCK	14,560	20

DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

Particulars (a)	Balance End of Year (b)	
Receivables from Municipality (145):		
AMOUNT DUE FROM MUNICIPALITY FOR THEIR PORTION OF TRUCK	6,000	21
Total (Acct. 145):	20,560	
Prepayments (165):		
PREPAID INSURANCE - WATER	6,818	22
PREPAID INSURANCE - ELECTRIC	10,966	23
Total (Acct. 165):	17,784	
Extraordinary Property Losses (182):		
NONE		24
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
NONE		25
Total (Acct. 183):	0	
Clearing Accounts (184):		
NONE		26
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE		27
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
NONE		28
Total (Acct. 186):	0	
Payables to Municipality (233):		
DUE TO MUNICIPALITY FOR STREET LIGHTING	242	29
DUE TO SEWER UTILITY	174	30
Total (Acct. 233):	416	
Other Deferred Credits (253):		
Regulatory Liability	123,368	31
OTHER DEFERRED CREDITS	3,435	32
Total (Acct. 253):	126,803	

DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

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

DONE.

RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service (101.1)	3,803,492	5,652,595	0	0	9,456,087	1
Materials and Supplies	16,435	121,893	0	0	138,328	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (111.1)	900,372	2,640,522	0	0	3,540,894	4
Customer Advances for Construction					0	5
Regulatory Liability	80,221	47,553	0	0	127,774	6
NONE					0	7
Average Net Rate Base	2,839,334	3,086,413	0	0	5,925,747	
Net Operating Income	73,705	153,976	0	0	227,681	8
Net Operating Income as a percent of						
Average Net Rate Base	2.60%	4.99%	N/A	N/A	3.84%	

**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	82,988	49,193	0	0	132,181	1
Add credits during year:						
NONE					0	2
Deduct charges:						
Miscellaneous Amortization (425)	5,533	3,280	0	0	8,813	3
Other (specify):						
NONE					0	4
Balance End of Year	77,455	45,913	0	0	123,368	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

NONE.

2. Leaseholder changes.

NONE.

3. Extensions of service.

NONE.

4. Estimated changes in revenues due to rate changes.

1850-ER-104: APPLICATION TO CHANGE RATES FILED 6/24/2008; FINAL DECISION SIGNED 1/20/2009 AND MAILED 1/21/2009. REVENUES INCREASED ACCORDINGLY.

5. Obligations incurred or assumed, excluding commercial paper.

NONE.

6. Formal proceedings with the Public Service Commission.

1850-ER-104: APPLICATION TO CHANGE RATES FILED 6/24/2008; FINAL DECISION SIGNED 1/20/2009 AND MAILED 1/21/2009.

7. Any additional matters.

NONE.

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	344,559	347,822	1
Total Sales of Water	344,559	347,822	
Other Operating Revenues			
Forfeited Discounts (470)	1,686	1,468	2
Rents from Water Property (472)	0	0	3
Interdepartmental Rents (473)	0	0	4
Other Water Revenues (474)	7,179	9,443	5
Total Other Operating Revenues	8,865	10,911	
Total Operating Revenues	353,424	358,733	
Operation and Maintenance Expenses			
Source of Supply Expenses (600-605)	3,855	5,494	6
Pumping Expenses (620-625)	15,294	9,317	7
Water Treatment Expenses (630-635)	5,677	4,334	8
Transmission and Distribution Expenses (640-655)	44,353	47,203	9
Customer Accounts Expenses (901-906)	16,090	13,755	10
Sales Expenses (910)	0	0	11
Administrative and General Expenses (920-935)	99,592	81,966	12
Total Operation and Maintenance Expenses	184,861	162,069	
Other Operating Expenses			
Depreciation Expense (403)	78,834	79,243	13
Amortization Expense (404-407)		0	14
Taxes (408)	16,024	15,229	15
Total Other Operating Expenses	94,858	94,472	
Total Operating Expenses	279,719	256,541	
NET OPERATING INCOME	73,705	102,192	

WATER OPERATING REVENUES - SALES OF WATER

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

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential (460.1)				1
Commercial (460.2)				2
Industrial (460.3)				3
Public Authority (460.4)				4
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential (461.1)	559	21,245	142,904	5
Commercial (461.2)	77	8,078	37,951	6
Industrial (461.3)	7	870	5,073	7
Public Authority (461.4)	16	2,236	11,524	8
Total Metered Sales to General Customers (461)	659	32,429	197,452	
Private Fire Protection Service (462)	1		3,696	9
Public Fire Protection Service (463)	659		143,411	10
Other Water Sales (465)				11
Sales for Resale (466)		0	0	12
Interdepartmental Sales (467)				13
Total Sales of Water	1,319	32,429	344,559	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

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

OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		1
Other (specify):		
Wholesale fire protection billed		2
Amount billed (usually per rate schedule F-1 or Fd-1)	143,411	3
NONE		4
Total Public Fire Protection Service (463)	143,411	
Forfeited Discounts (470):		
NONE		5
Customer late payment charges	1,686	6
Other (specify):		
Total Forfeited Discounts (470)	1,686	
Rents from Water Property (472):		
NONE		7
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE		8
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
MISCELLANEOUS SERVICE REVENUES	985	9
FIRE PROTECTION PENALTY	898	10
OTHER WATER REVENUES	1,560	11
Return on net investment in meters charged to sewer department	3,736	12
Other (specify):		
Total Other Water Revenues (474)	7,179	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
SOURCE OF SUPPLY EXPENSES			
Operation Labor (600)		0	1
Purchased Water (601)		0	2
Operation Supplies and Expenses (602)		0	3
Maintenance of Water Source Plant (605)	3,855	5,494	4
Total Source of Supply Expenses	3,855	5,494	
PUMPING EXPENSES			
Operation Labor (620)	3,313	79	5
Fuel for Power Production (621)		0	6
Fuel or Power Purchased for Pumping (622)	11,608	8,828	7
Operation Supplies and Expenses (623)	0	250	8
Maintenance of Pumping Plant (625)	373	160	9
Total Pumping Expenses	15,294	9,317	
WATER TREATMENT EXPENSES			
Operation Labor (630)	2,388	337	10
Chemicals (631)	3,289	3,997	11
Operation Supplies and Expenses (632)		0	12
Maintenance of Water Treatment Plant (635)		0	13
Total Water Treatment Expenses	5,677	4,334	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Labor (640)	7,092	21,051	* 14
Operation Supplies and Expenses (641)	6,013	5,214	15
Maintenance of Distribution Reservoirs and Standpipes (650)	5,861	6,004	16
Maintenance of Mains (651)	9,920	9,089	17
Maintenance of Services (652)	9,604	2,594	* 18
Maintenance of Meters (653)	3,053	1,845	19
Maintenance of Hydrants (654)	2,810	1,406	20
Maintenance of Other Plant (655)		0	21
Total Transmission and Distribution Expenses	44,353	47,203	
CUSTOMER ACCOUNTS EXPENSES			
Meter Reading Labor (901)	3,093	2,766	22
Accounting and Collecting Labor (902)	12,997	10,989	23
Supplies and Expenses (903)		0	24
Uncollectible Accounts (904)		0	25

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
CUSTOMER ACCOUNTS EXPENSES			
Customer Service and Information Expenses (906)		0	26
Total Customer Accounts Expenses	16,090	13,755	
SALES EXPENSES			
Sales Expenses (910)		0	27
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	17,839	9,414	* 28
Office Supplies and Expenses (921)	7,667	8,544	29
Administrative Expenses Transferred--Credit (922)		0	30
Outside Services Employed (923)	6,028	3,491	31
Property Insurance (924)	10,352	9,771	32
Injuries and Damages (925)		0	33
Employee Pensions and Benefits (926)	49,980	41,700	34
Regulatory Commission Expenses (928)		0	35
Miscellaneous General Expenses (930)	1,355	5,634	36
Transportation Expenses (933)	6,371	3,412	37
Maintenance of General Plant (935)		0	38
Total Administrative and General Expenses	99,592	81,966	
Total Operation and Maintenance Expenses	184,861	162,069	

WATER OPERATION & MAINTENANCE EXPENSES

Water Operation & Maintenance Expenses (Page W-05)

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

OPERATION LABOR (640): INCREASE IN SUPERVISOR TIME BEING CHARGED TO MAINTENANCE AND PROJECTS CAUSING A DECREASE IN OPERATION EXPENSES.

MAINTENANCE OF SERVICES (652): INCREASE IN PAYROLL CHARGED TO REPAIR AND MAINTANANCE OF SERVICES. THE PRIOR YEAR DID NOT INCLUDE ANY PAYROLL TO THIS ACCOUNT.

ADMINISTRATIVE AND GENERAL SALARIES (920): THE CITY CHANGED THE WAY THEY ALLOCATED THE ADMINISTRATOR'S WAGES IN 2009. ADDITIONALLY, THE WATER UTILITY IS ALSO BEING CHARGED FOR A PORTION OF THE MONTHLY RETAINER FEE OF THE CITY ATTORNEY.

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		11,246	11,364	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		1,467	1,221	2
Net property tax equivalent		9,779	10,143	
Social Security		5,908	4,759	3
PSC Remainder Assessment		337	327	4
Other (specify): NONE			0	5
Total tax expense		16,024	15,229	

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			Juneau				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.203860				3
County tax rate	mills		6.287510				4
Local tax rate	mills		9.851660				5
School tax rate	mills		13.068130				6
Voc. school tax rate	mills		2.389350				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		31.800510				10
Less: state credit	mills		2.327230				11
Net tax rate	mills		29.473280				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		9.851660				14
Combined School Tax Rate	mills		15.457480				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		25.309140				17
Total Tax Rate	mills		31.800510				18
Ratio of Local and School Tax to Total	dec.		0.795872				19
Total tax net of state credit	mills		29.473280				20
Net Local and School Tax Rate	mills		23.456962				21
Utility Plant, Jan. 1	\$	4,715,545	4,715,545				22
Materials & Supplies	\$	19,226	19,226				23
Subtotal	\$	4,734,771	4,734,771				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	4,734,771	4,734,771				26
Assessment Ratio	dec.		0.839841				27
Assessed Value	\$	3,976,455	3,976,455				28
Net Local & School Rate	mills		23.456962				29
Tax Equiv. Computed for Current Year	\$	93,276	93,276				30
Tax Equivalent per 1994 PSC Report	\$	29,312					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$	11,246					32 33
Tax equiv. for current year (see note 6)	\$	11,246					34
Footnotes							35

PROPERTY TAX EQUIVALENT (WATER)

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

If Lower Tax Equivalent authorized by municipality is greater than or equal to zero, please explain.

THE CITY OF ELROY (WATER) UTILITY USES AN ALTERNATIVE METHOD TO CALCULATE THE PROPERTY TAX EQUIVALENT. THIS METHOD CALCULATES THE EQUIVALENT AS 3.19% OF THE UTILITY'S OPERATING REVENUES. THIS METHOD WAS INCORPORATED BY THE PSC IN DOCKET 1850-WR-102 DATED FEBRUARY 25, 1997.

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT						
Organization (301)	1,500				1,500	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
Total Intangible Plant	1,500	0	0	0	1,500	
SOURCE OF SUPPLY PLANT						
Land and Land Rights (310)	426				426	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)	132,809				132,809	8
Supply Mains (316)	0				0	9
Other Water Source Plant (317)	0				0	10
Total Source of Supply Plant	133,235	0	0	0	133,235	
PUMPING PLANT						
Land and Land Rights (320)	125				125	11
Structures and Improvements (321)	195,364				195,364	12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	387,594				387,594	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	0				0	16
Total Pumping Plant	583,083	0	0	0	583,083	
WATER TREATMENT PLANT						
Land and Land Rights (330)	0				0	17
Structures and Improvements (331)	0				0	18
Sand or Other Media Filtration Equipment (332)	6,779				6,779	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
Total Water Treatment Plant	6,779	0	0	0	6,779	
TRANSMISSION AND DISTRIBUTION PLANT						
Land and Land Rights (340)	0				0	22
Structures and Improvements (341)	8,872				8,872	23
Distribution Reservoirs and Standpipes (342)	49,229				49,229	24
Transmission and Distribution Mains (343)	2,028,581				2,028,581	25
Services (345)	433,734		800		432,934	26
Meters (346)	138,009		50		137,959	27
Hydrants (348)	291,256		450		290,806	28

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT						
Other Transmission and Distribution Plant (349)	658				658	29
Total Transmission and Distribution Plant	2,950,339	0	1,300	0	2,949,039	
GENERAL PLANT						
Land and Land Rights (389)	0				0	30
Structures and Improvements (390)	0				0	31
Office Furniture and Equipment (391)	8,567				8,567	32
Computer Equipment (391.1)	33,857				33,857	33
Transportation Equipment (392)	56,839	6,000	25,340		37,499	34
Stores Equipment (393)	500				500	35
Tools, Shop and Garage Equipment (394)	17,166	10,060			27,226	36
Laboratory Equipment (395)	0				0	37
Power Operated Equipment (396)	10,234				10,234	38
Communication Equipment (397)	6,683				6,683	39
SCADA Equipment (397.1)	0				0	40
Miscellaneous Equipment (398)	0				0	41
Total General Plant	133,846	16,060	25,340	0	124,566	
Total utility plant in service directly assignable	3,808,782	16,060	26,640	0	3,798,202	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	3,808,782	16,060	26,640	0	3,798,202	

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT						
Organization (301)	0				0	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
Total Intangible Plant	0	0	0	0	0	
SOURCE OF SUPPLY PLANT						
Land and Land Rights (310)	0				0	4
Structures and Improvements (311)	0				0	5
Collecting and Impounding Reservoirs (312)	0				0	6
Lake, River and Other Intakes (313)	0				0	7
Wells and Springs (314)	0				0	8
Supply Mains (316)	0				0	9
Other Water Source Plant (317)	0				0	10
Total Source of Supply Plant	0	0	0	0	0	
PUMPING PLANT						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	0				0	12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	0				0	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	0				0	16
Total Pumping Plant	0	0	0	0	0	
WATER TREATMENT PLANT						
Land and Land Rights (330)	0				0	17
Structures and Improvements (331)	0				0	18
Sand or Other Media Filtration Equipment (332)	0				0	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
Total Water Treatment Plant	0	0	0	0	0	
TRANSMISSION AND DISTRIBUTION PLANT						
Land and Land Rights (340)	0				0	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	129,787				129,787	24
Transmission and Distribution Mains (343)	712,481				712,481	25
Services (345)	63,492				63,492	26
Meters (346)	0				0	27
Hydrants (348)	1,003				1,003	28

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT						
Other Transmission and Distribution Plant (349)	0				0	29
Total Transmission and Distribution Plant	906,763	0	0	0	906,763	
GENERAL PLANT						
Land and Land Rights (389)	0				0	30
Structures and Improvements (390)	0				0	31
Office Furniture and Equipment (391)	0				0	32
Computer Equipment (391.1)	0				0	33
Transportation Equipment (392)	0				0	34
Stores Equipment (393)	0				0	35
Tools, Shop and Garage Equipment (394)	0				0	36
Laboratory Equipment (395)	0				0	37
Power Operated Equipment (396)	0				0	38
Communication Equipment (397)	0				0	39
SCADA Equipment (397.1)	0				0	40
Miscellaneous Equipment (398)	0				0	41
Total General Plant	0	0	0	0	0	
Total utility plant in service directly assignable	906,763	0	0	0	906,763	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	906,763	0	0	0	906,763	

SOURCES OF WATER SUPPLY - STATISTICS

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

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			3,162	3,162	1
February			3,415	3,415	2
March			2,914	2,914	3
April			2,594	2,594	4
May			3,017	3,017	5
June			3,271	3,271	6
July			3,119	3,119	7
August			3,008	3,008	8
September			2,948	2,948	9
October			2,760	2,760	10
November			2,961	2,961	11
December			2,942	2,942	12
Total annual pumpage	0	0	36,111	36,111	

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):	36,111	1
Less: Gallons (000's) used in the treatment process:		2
Subtotal: Gallons (000's) entering distribution system:	36,111	3
Less: Gallons (000's) sold:	32,429	4
Gallons (000's) entering distribution system but not sold:	3,682	5
Estimated Water Usage:		6
Gallons (000's) used to flush mains:	301	7
Gallons (000's) used for fire protection:	100	8
Gallons (000's) used to prevent freezing of distribution system:		9
Gallons (000's) used for other system uses:		10
Subtotal Estimated Usage:	401	11
Estimated Water Losses:		12
Gallons (000's) lost due to main leaks or breaks:	420	13
Gallons (000's) lost due to service leaks or breaks:	290	14
Gallons (000's) lost due to hydrant leaks, tank overflows and pressure reducing valves:	350	15
Gallons (000's) for unauthorized usage such as vandalism and theft:	50	16
Gallons (000's) not accounted for:	2,171	17
Subtotal of Estimated Losses:	3,281	18
Percentage of water entering distribution system sold:	90%	19
Percentage of unaccounted for water:	6%	20
If more than 25%, indicate causes:		21

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

OTHER STATISTICS

Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)	281	22
Date of maximum: 05/28/2009		23
Cause of maximum: Fill swimming pool.		24
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)	51	25
Date of minimum: 10/23/2009		26
Total KWH used by the utility (include pumping, treatment facilities and other utility operations):	111,247	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:	1	32
Number of service breaks repaired this year:	0	33
Population served (estimate the number of individuals served):		34
Inside municipality?	1,475	35
Outside municipality?		36

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
CITY	1	450	10	864,000	Yes	1
CITY 3	3	450	18	1,296,000	Yes	2

SOURCES OF WATER SUPPLY - SURFACE WATERS

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

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	1
Identification	1	3	BOOSTER STATION	1
Location	CITY	CITY	CITY	2
Purpose	P	P	B	3
Destination	R D	R D	D	4
Pump Manufacturer	LAYNE	GOULD	US EMCO	5
Year Installed	1988	1996	1992	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	CENTRIFUGAL	7
Actual Capacity (gpm)	550	950	750	8
Pump Motor or Standby Engine Mfr	US MOTOR	US MOTOR	ONAN	9 10
Year Installed	1988	1996	1992	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	50	75	15	13
Footnotes				14

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	15
Identification	BOOSTER STATION2			15
Location	CITY-GROVE AVENUE			16
Purpose	B			17
Destination	D			18
Pump Manufacturer	USEMCO			19
Year Installed	2004			20
Type	CENTRIFUGAL			21
Actual Capacity (gpm)	750			22
Pump Motor or Standby Engine Mfr	ONAN			23 24
Year Installed	2004			25
Type	ELECTRIC			26
Horsepower	74			27
Footnotes				28

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	1	3	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	S	3
Year constructed	1950	1993	4
Primary material (earthen, steel, concrete, other)	CONCRETE	STEEL	5
Elevation difference in feet (See Headnote 3.)	131	170	6
Total capacity in gallons (actual)	88,000	235,000	7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID	9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	10
Filters, type (gravity, pressure, other, none)	NONE	NONE	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0000	0.0000	12
Is a corrosion control chemical used (yes, no)?	Y	Y	13
Is water fluoridated (yes, no)?	Y	Y	14
Footnotes			15

WATER MAINS

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

Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	Number of Feet			Adjustments Increase or (Decrease) (g)	End of Year (h)	
			First of Year (d)	Added During Year (e)	Retired During Year (f)			
M	D	2.000	1,288				1,288	1
M	D	4.000	1,248				1,248	2
M	D	6.000	10,449				10,449	3
P	D	6.000	1,372				1,372	4
M	D	8.000	23,713				23,713	5
P	D	8.000	10,439				10,439	6
M	D	10.000	10,562				10,562	7
P	D	10.000	18,643				18,643	8
M	D	12.000	380				380	9
P	D	12.000	820				820	10
Total Within Municipality			78,914	0	0	0	78,914	
Total Utility			78,914	0	0	0	78,914	

WATER SERVICES

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

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	327		8		319		1
M	1.000	356				356	12	2
M	1.250	2				2		3
M	1.500	6				6		4
M	2.000	26				26		5
P	2.000	2				2		6
M	4.000	4				4		7
M	6.000	1				1		8
M	8.000	3				3		9
Total Utility		727	0	8	0	719	12	

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	645		2		643	30	1
0.750	5				5	0	2
1.000	21				21	0	3
1.500	10				10	0	4
2.000	17				17	0	5
3.000	1				1	1	6
Total:	699	0	2	0	697	31	

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	564	47	1	5	7	19	643	1
0.750	0	4	0	1	0	0	5	2
1.000	0	16	3	2	0	0	21	3
1.500	0	7	0	0	2	1	10	4
2.000	0	2	3	8	2	2	17	5
3.000	0	1	0	0	0	0	1	6
Total:	564	77	7	16	11	22	697	

METERS

Meters (Page W-21)

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

THE CITY WAS UNABLE TO TEST 70 METERS IN 2009 BECAUSE THEIR METER BENCH NEEDED TO BE REPLACED. THE CITY PURCHASED A NEW BENCH AND THE AUTOMATIC WATER VALVE WOULD NOT FUNCTION BECAUSE OF FAULTY ELECTRONICS. BY THE TIME THE CITY FIGURED OUT THE PROBLEM AND RECEIVED REPLACEMENT PARTS THEY HAD ONLY TESTED 30 METERS. BY FEBRUARY 1, 2010 THE CITY HAD CAUGHT UP AND HAD 70 METERS TESTED.

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

YES.

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	159				159	2
Total Fire Hydrants	159	0	0	0	159	
Flushing Hydrants						
	2		1		1	3
Total Flushing Hydrants	2	0	1	0	1	

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:	90
Number of distribution system valves end of year:	151
Number of distribution valves operated during year:	95

ELECTRIC OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Electricity			
Sales of Electricity (440-448)	1,921,085	1,771,597	1
Total Sales of Electricity	1,921,085	1,771,597	
Other Operating Revenues			
Forfeited Discounts (450)	6,158	4,245	2
Miscellaneous Service Revenues (451)	3,986	5,089	3
Sales of Water and Water Power (453)	0	0	4
Rent from Electric Property (454)	2,016	2,250	5
Interdepartmental Rents (455)	0	0	6
Other Electric Revenues (456)	1,686	9,805	7
Amortization of Construction Grants (457)	0	0	8
Total Other Operating Revenues	13,846	21,389	
Total Operating Revenues	1,934,931	1,792,986	
Operation and Maintenance Expenses			
Power Production Expenses (500-546)	1,216,518	1,029,920	9
Transmission Expenses (550-553)	0	0	10
Distribution Expenses (560-576)	67,750	62,594	11
Customer Accounts Expenses (901-904)	21,249	17,664	12
Customer Service and Information Expenses (906)	0	0	13
Sales Expenses (910)	0	0	14
Administrative and General Expenses (920-935)	153,209	130,038	15
Total Operation and Maintenance Expenses	1,458,726	1,240,216	
Other Expenses			
Depreciation Expense (403)	193,374	190,060	16
Amortization Expense (404-407)		0	17
Taxes (408)	128,855	122,961	18
Total Other Expenses	322,229	313,021	
Total Operating Expenses	1,780,955	1,553,237	
NET OPERATING INCOME	153,976	239,749	

OTHER OPERATING REVENUES (ELECTRIC)

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

Particulars (a)	Amount (b)	
Forfeited Discounts (450):		
Customer late payment charges	6,158	1
Other (specify):		
NONE		2
Total Forfeited Discounts (450)	6,158	
Miscellaneous Service Revenues (451):		
MISCELLANEOUS SERVICE REVENUES	3,986	3
Total Miscellaneous Service Revenues (451)	3,986	
Sales of Water and Water Power (453):		
NONE		4
Total Sales of Water and Water Power (453)	0	
Rent from Electric Property (454):		
POLE RENTS	2,016	5
Total Rent from Electric Property (454)	2,016	
Interdepartmental Rents (455):		
NONE		6
Total Interdepartmental Rents (455)	0	
Other Electric Revenues (456):		
OTHER ELECTRIC REVENUES	1,686	7
Total Other Electric Revenues (456)	1,686	
Amortization of Construction Grants (457):		
NONE		8
Total Amortization of Construction Grants (457)	0	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
POWER PRODUCTION EXPENSES			
STEAM POWER GENERATION EXPENSES			
Operation Supervision and Labor (500)		0	1
Fuel (501)		0	2
Operation Supplies and Expenses (502)		0	3
Steam from Other Sources (503)		0	4
Steam Transferred -- Credit (504)		0	5
Maintenance of Steam Production Plant (506)		0	6
Total Steam Power Generation Expenses	0	0	
HYDRAULIC POWER GENERATION EXPENSES			
Operation Supervision and Labor (530)		0	7
Water for Power (531)		0	8
Operation Supplies and Expenses (532)		0	9
Maintenance of Hydraulic Production Plant (535)		0	10
Total Hydraulic Power Generation Expenses	0	0	
OTHER POWER GENERATION EXPENSES			
Operation Supervision and Labor (538)	17,102	23,023	* 11
Fuel (539)	19,832	22,480	12
Operation Supplies and Expenses (540)	15,012	15,486	13
Maintenance of Other Power Production Plant (543)		0	14
Total Other Power Generation Expenses	51,946	60,989	
OTHER POWER SUPPLY EXPENSES			
Purchased Power (545)	1,164,572	968,931	15
Other Expenses (546)		0	16
Total Other Power Supply Expenses	1,164,572	968,931	
Total Power Production Expenses	1,216,518	1,029,920	
TRANSMISSION EXPENSES			
Operation Supervision and Labor (550)		0	17
Operation Supplies and Expenses (551)		0	18
Maintenance of Transmission Plant (553)		0	19
Total Transmission Expenses	0	0	
DISTRIBUTION EXPENSES			
Operation Supervision Expenses (560)		0	20
Line and Station Labor (561)	8,529	10,435	21
Line and Station Supplies and Expenses (562)	1,545	4,527	22
Street Lighting and Signal System Expenses (565)	758	1,505	23
Meter Expenses (566)	3,700	1,098	24

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
DISTRIBUTION EXPENSES			
Customer Installations Expenses (567)	150	0	25
Miscellaneous Distribution Expenses (569)	21,134	20,966	26
Maintenance of Structures and Equipment (571)	15,157	7,856	* 27
Maintenance of Lines (572)	14,940	10,257	28
Maintenance of Line Transformers (573)	631	0	29
Maintenance of Street Lighting and Signal Systems (574)	687	1,570	30
Maintenance of Meters (575)	519	4,234	31
Maintenance of Miscellaneous Distribution Plant (576)		146	32
Total Distribution Expenses	67,750	62,594	
CUSTOMER ACCOUNTS EXPENSES			
Meter Reading Labor (901)	7,554	6,266	33
Accounting and Collecting Labor (902)	13,695	11,398	34
Supplies and Expenses (903)		0	35
Uncollectible Accounts (904)		0	36
Customer Service and Information Expenses (906)		0	37
Total Customer Accounts Expenses	21,249	17,664	
SALES EXPENSES			
Sales Expenses (910)		0	38
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	17,849	9,531	* 39
Office Supplies and Expenses (921)	8,963	8,690	40
Administrative Expenses Transferred -- Credit (922)		0	41
Outside Services Employed (923)	9,881	3,050	* 42
Property Insurance (924)	16,658	14,226	43
Injuries and Damages (925)		0	44
Employee Pensions and Benefits (926)	73,425	64,897	45
Regulatory Commission Expenses (928)	2,470	8,797	* 46
Miscellaneous General Expenses (930)	11,084	12,575	47
Transportation Expenses (933)	12,879	8,272	48
Maintenance of General Plant (935)		0	49
Total Administrative and General Expenses	153,209	130,038	
Total Operation and Maintenance Expenses	1,458,726	1,240,216	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Electric Operation & Maintenance Expenses (Page E-03)

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

OPERATION SUPERVISION AND LABOR (538): DECREASE REPRESENTS CHANGE IN ALLOCATION OF LABOR BASED ON WORK PERFORMED.

MAINTENANCE OF STRUCTURES AND EQUIPMENT (571): INCREASE IN EXPENSE DUE TO REPAIRS AND MAINTENANCE AT THE SUBSTATION.

ADMINISTRATIVE AND GENERAL SALARIES (920): THE CITY CHANGED THE WAY THEY ALLOCATED THE ADMINISTRATORS WAGE IN 2009. THE ELECTRIC UTILITY IS ALSO PAYING FOR A PORTION OF THE MONTHLY RETAINER FEE FOR THE CITY ATTORNEY.

OUTSIDE SERVICES EMPLOYED (923): INCREASE IN EXPENSE DUE TO ELECTRICAL MAPPING SERVICES.

REGULATORY COMMISSION EXPENSE (928): DECREASE DUE TO ELECTRIC RATE CASE FILING IN PRIOR YEAR.

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		115,516	111,070	1
Social Security		10,187	9,161	2
Wisconsin Gross Receipts Tax		1,456	1,311	3
PSC Remainder Assessment		1,696	1,419	4
Other (specify): NONE			0	5
Total tax expense		128,855	122,961	

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			Juneau				1
SUMMARY OF TAX RATES							
State tax rate	mills		0.203860				3
County tax rate	mills		6.287510				4
Local tax rate	mills		9.851660				5
School tax rate	mills		13.068130				6
Voc. school tax rate	mills		2.389350				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		31.800510				10
Less: state credit	mills		2.327230				11
Net tax rate	mills		29.473280				12
PROPERTY TAX EQUIVALENT CALCULATION							
Local Tax Rate	mills		9.851660				14
Combined School Tax Rate	mills		15.457480				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		25.309140				17
Total Tax Rate	mills		31.800510				18
Ratio of Local and School Tax to Total	dec.		0.795872				19
Total tax net of state credit	mills		29.473280				20
Net Local and School Tax Rate	mills		23.456962				21
Utility Plant, Jan. 1	\$	5,826,698	5,826,698				22
Materials & Supplies	\$	116,460	116,460				23
Subtotal	\$	5,943,158	5,943,158				24
Less: Plant Outside Limits	\$	79,430	79,430				25
Taxable Assets	\$	5,863,728	5,863,728				26
Assessment Ratio	dec.		0.839841				27
Assessed Value	\$	4,924,599	4,924,599				28
Net Local & School Rate	mills		23.456962				29
Tax Equiv. Computed for Current Year	\$	115,516	115,516				30
Tax Equivalent per 1994 PSC Report	\$	39,560					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32 33
Tax equiv. for current year (see note 5)	\$	115,516					34
Footnotes							35

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT						
Organization (301)	500				500	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
Total Intangible Plant	500	0	0	0	500	
STEAM PRODUCTION PLANT						
Land and Land Rights (310)	0				0	4
Structures and Improvements (311)	0				0	5
Boiler Plant Equipment (312)	0				0	6
Engines and Engine Driven Generators (313)	0				0	7
Turbogenerator Units (314)	0				0	8
Accessory Electric Equipment (315)	0				0	9
Miscellaneous Power Plant Equipment (316)	0				0	10
Total Steam Production Plant	0	0	0	0	0	
HYDRAULIC PRODUCTION PLANT						
Land and Land Rights (330)	0				0	11
Structures and Improvements (331)	0				0	12
Reservoirs, Dams and Waterways (332)	0				0	13
Water Wheels, Turbines and Generators (333)	0				0	14
Accessory Electric Equipment (334)	0				0	15
Miscellaneous Power Plant Equipment (335)	0				0	16
Roads, Railroads and Bridges (336)	0				0	17
Total Hydraulic Production Plant	0	0	0	0	0	
OTHER PRODUCTION PLANT						
Land and Land Rights (340)	835				835	18
Structures and Improvements (341)	330,792				330,792	19
Fuel Holders, Producers and Accessories (342)	189,264				189,264	20
Prime Movers (343)	221,847				221,847	21
Generators (344)	1,269,893				1,269,893	22
Accessory Electric Equipment (345)	262,762				262,762	23
Miscellaneous Power Plant Equipment (346)	0				0	24
Total Other Production Plant	2,275,393	0	0	0	2,275,393	
TRANSMISSION PLANT						
Land and Land Rights (350)	0				0	25
Structures and Improvements (352)	0				0	26
Station Equipment (353)	143,836				143,836	27
Towers and Fixtures (354)	0				0	28

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION PLANT						
Poles and Fixtures (355)	0				0	29
Overhead Conductors and Devices (356)	0				0	30
Underground Conduit (357)	0				0	31
Underground Conductors and Devices (358)	0				0	32
Roads and Trails (359)	0				0	33
Total Transmission Plant	143,836	0	0	0	143,836	
DISTRIBUTION PLANT						
Land and Land Rights (360)	0				0	34
Structures and Improvements (361)	0				0	35
Station Equipment (362)	795,407				795,407	36
Storage Battery Equipment (363)	0				0	37
Poles, Towers and Fixtures (364)	355,114	1,286	182		356,218	38
Overhead Conductors and Devices (365)	685,400		268		685,132	39
Underground Conduit (366)	0				0	40
Underground Conductors and Devices (367)	513,126	66,368	225		579,269	41
Line Transformers (368)	294,061	12,031			306,092	42
Services (369)	113,321	1,862	67		115,116	43
Meters (370)	93,056	1,339	425		93,970	44
Installations on Customers' Premises (371)	0				0	45
Leased Property on Customers' Premises (372)	0				0	46
Street Lighting and Signal Systems (373)	67,459				67,459	47
Total Distribution Plant	2,916,944	82,886	1,167	0	2,998,663	
GENERAL PLANT						
Land and Land Rights (389)	0				0	48
Structures and Improvements (390)	0				0	49
Office Furniture and Equipment (391)	13,490				13,490	50
Computer Equipment (391.1)	11,332				11,332	51
Transportation Equipment (392)	33,420	6,000			39,420	52
Stores Equipment (393)	0				0	53
Tools, Shop and Garage Equipment (394)	48,799				48,799	54
Laboratory Equipment (395)	0				0	55
Power Operated Equipment (396)	165,022				165,022	56
Communication Equipment (397)	0				0	57
SCADA Equipment (397.1)	0				0	58
Miscellaneous Equipment (398)	0				0	59
Other Tangible Property (399)	0				0	60
Total General Plant	272,063	6,000	0	0	278,063	
Total utility plant in service directly assignable	5,608,736	88,886	1,167	0	5,696,455	

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
Common Utility Plant Allocated to Electric Department (300)	0				0	61
Total utility plant in service	5,608,736	88,886	1,167	0	5,696,455	

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

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

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

ACCOUNT 367 - INDUSTRIAL PARK LOOPING PROJECT UPGRADE.

If Plant in Service Additions, Account 368, are greater than zero AND Line Transformers Acquired during year on the Electric Meters & Line Transformers schedule are zero, please explain.

ACCOUNT 368 - THE CITY PURCHASED AND INSTALLED 3 TRANSFORMER BUSHINGS.

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

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

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

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION PLANT						
Poles and Fixtures (355)	0				0	29
Overhead Conductors and Devices (356)	0				0	30
Underground Conduit (357)	0				0	31
Underground Conductors and Devices (358)	0				0	32
Roads and Trails (359)	0				0	33
Total Transmission Plant	0	0	0	0	0	
DISTRIBUTION PLANT						
Land and Land Rights (360)	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)	1,621				1,621	38
Overhead Conductors and Devices (365)	12,054				12,054	39
Underground Conduit (366)	0				0	40
Underground Conductors and Devices (367)	33,545				33,545	41
Line Transformers (368)	40,431				40,431	42
Services (369)	130,311				130,311	43
Meters (370)	0				0	44
Installations on Customers' Premises (371)	0				0	45
Leased Property on Customers' Premises (372)	0				0	46
Street Lighting and Signal Systems (373)	0				0	47
Total Distribution Plant	217,962	0	0	0	217,962	
GENERAL PLANT						
Land and Land Rights (389)	0				0	48
Structures and Improvements (390)	0				0	49
Office Furniture and Equipment (391)	0				0	50
Computer Equipment (391.1)	0				0	51
Transportation Equipment (392)	0				0	52
Stores Equipment (393)	0				0	53
Tools, Shop and Garage Equipment (394)	0				0	54
Laboratory Equipment (395)	0				0	55
Power Operated Equipment (396)	0				0	56
Communication Equipment (397)	0				0	57
SCADA Equipment (397.1)	0				0	58
Miscellaneous Equipment (398)	0				0	59

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
GENERAL PLANT						
Other Tangible Property (399)	0				0	60
Total General Plant	0	0	0	0	0	
Total utility plant in service directly assignable	217,962	0	0	0	217,962	
Common Utility Plant Allocated to Electric Department (300)	0				0	61
Total utility plant in service	217,962	0	0	0	217,962	

TRANSMISSION AND DISTRIBUTION LINES

Classification (a)	Miles of Line Owned					Total End of Year (f)	
	First of Year (b)	Additions During Year (c)	Retirements During Year (d)	Adjustments During Year (e)			
Primary Distribution System Voltage(s) -- Urban							
Pole Lines							
2.4/4.16 kV (4kV)	6				6		1
7.2/12.5 kV (12kV)	1				1		2
14.4/24.9 kV (25kV)	0				0		3
Other:							
NONE	0				0		4
Underground Lines							
2.4/4.16 kV (4kV)	4				4		5
7.2/12.5 kV (12kV)	0				0		6
14.4/24.9 kV (25kV)	0				0		7
Other:							
NONE	0				0		8
Primary Distribution System Voltage(s) -- Rural							
Pole Lines							
2.4/4.16 kV (4kV)	8				8		9
7.2/12.5 kV (12kV)	0				0		10
14.4/24.9 kV (25kV)	0				0		11
Other:							
NONE	0				0		12
Underground Lines							
2.4/4.16 kV (4kV)	0				0		13
7.2/12.5 kV (12kV)	0				0		14
14.4/24.9 kV (25kV)	0				0		15
Other:							
NONE	0				0		16
Transmission System							
Pole Lines							
34.5 kV	0				0		17
69 kV	0				0		18
115 kV	0				0		19
138 kV	0				0		20
Other:							
NONE	0				0		21
Underground Lines							
34.5 kV	0				0		22
69 kV	0				0		23
115 kV	0				0		24
138 kV	0				0		25
Other:							
NONE	0				0		26

RURAL LINE CUSTOMERS

Rural lines are those serving mainly rural or farm customers. Farm Customer: Defined as a person or organization using electric service for the operation of an individual farm, or for residential use in living quarters on the farm occupied by persons principally engaged in the operation of the farm and by their families. 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
Total	0	4
Customers on rural lines at end of year:		5
Rural Customers (served at rural rates):		6
Farm		7
Nonfarm		8
Total	0	9
Customers served at other than rural rates:		10
Farm	11	11
Nonfarm	30	12
Total	41	13
Total customers on rural lines at end of year	41	14

MONTHLY PEAK DEMAND AND ENERGY USAGE

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

Monthly Peak						Monthly Energy Usage	
Month (a)		kW (b)	Day of Week (c)	Date (MM/DD/YYYY) (d)	Time Beginning (HH:MM) (e)	(kWh) (000's) (f)	
January	01	4,359	Thursday	01/15/2009	11:00	2,132	1
February	02	4,209	Wednesday	02/04/2009	11:00	1,764	2
March	03	4,083	Tuesday	03/03/2009	11:00	1,930	3
April	04	3,841	Monday	04/27/2009	11:00	1,776	4
May	05	4,163	Wednesday	05/20/2009	14:00	1,800	5
June	06	4,684	Tuesday	06/23/2009	15:00	1,945	6
July	07	4,149	Wednesday	07/15/2009	14:00	1,860	7
August	08	4,449	Thursday	08/13/2009	14:00	2,042	8
September	09	4,207	Thursday	09/10/2009	14:00	1,819	9
October	10	3,855	Thursday	10/01/2009	11:00	1,920	10
November	11	3,862	Tuesday	11/17/2009	08:00	1,811	11
December	12	4,127	Wednesday	12/16/2009	14:00	2,040	12
Total		49,988				22,839	

System Name DAIRYLAND POWER

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

Type of Reading	Supplier
60 minutes integrated	DAIRYLAND POWER

ELECTRIC ENERGY ACCOUNT

Particulars (a)	kWh (000's) (b)	
Source of Energy		
Generation (excluding Station Use):		
Fossil Steam		1
Nuclear Steam		2
Hydraulic		3
Internal Combustion Turbine		4
Internal Combustion Reciprocating	70	5
Non-Conventional (wind, photovoltaic, etc.)		6
Total Generation	70	7
Purchases	22,839	8
Interchanges:		
In (gross)		9
Out (gross)		10
Net	0	11
Transmission for/by others (wheeling):		
Received		12
Delivered		13
Net	0	14
Total Source of Energy	22,909	15
Disposition of Energy		
Sales to Ultimate Consumers (including interdepartmental sales)	21,789	18
Sales For Resale		19
Energy Used by the Company (excluding station use):		
Electric Utility		21
Common (office, shops, garages, etc. serving 2 or more util. depts.)		22
Total Used by Company	0	23
Total Sold and Used	21,789	24
Energy Losses:		
Transmission Losses (if applicable)		26
Distribution Losses	1,120	27
Total Energy Losses	1,120	28
Loss Percentage (% Total Energy Losses of Total Source of Energy)	4.8889%	29
Total Disposition of Energy	22,909	30

SALES OF ELECTRICITY BY RATE SCHEDULE

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

Type of Sales/Rate Class Title (a)	Rate Schedule (b)	Avg. No. of Customers (c)	kWh (000 Omitted) (d)	
Residential Sales				
RESIDENTIAL	RG-1	672	5,061	1
WATER HEATER	RG-1	26	46	2
RURAL RESIDENTIAL	RG-1	41	499	3
Total Sales for Residential Sales		739	5,606	
Commercial & Industrial				
LARGE POWER	CP-2	8	4,839	4
INDUSTRIAL	CP-3	1	3,764	5
INDUSTRIAL INTERRUPTIBLE	CP-4	1	3,653	6
COMMERCIAL	GS-1	135	2,943	7
SMALL POWER	GS-1	7	661	8
INTERDEPARTMENTAL	GS-1	4	111	9
Total Sales for Commercial & Industrial		156	15,971	
Public Street & Highway Lighting				
MUNICIPAL STREET LIGHTING	MS-1	1	212	10
Total Sales for Public Street & Highway Lighting		1	212	
Sales for Resale				
NONE				11
Total Sales for Sales for Resale		0	0	
TOTAL SALES FOR ELECTRICITY		896	21,789	

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)	
		488,829	28,150	516,979	1
		4,184	230	4,414	2
		46,478	2,783	49,261	3
0	0	539,491	31,163	570,654	
13,885	19,970	397,060	22,011	419,071	4
9,061	11,552	249,071	17,040	266,111	5
13,939	16,846	253,721	14,636	268,357	6
		276,589	15,100	291,689	7
		60,699	3,021	63,720	8
		10,111	645	10,756	9
36,885	48,368	1,247,251	72,453	1,319,704	
		29,240	1,487	30,727	10
0	0	29,240	1,487	30,727	
				0	11
0	0	0	0	0	
36,885	48,368	1,815,982	105,103	1,921,085	

PURCHASED POWER STATISTICS

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

Particulars (a)	(b)		(c)		
Name of Vendor	DAIRYLAND POWER				1
Point of Delivery	ELROY SUBSTATION				2
Type of Power Purchased (firm, dump, etc.)	SURPLUS				3
Voltage at Which Delivered	2400				4
Point of Metering	ELROY SUBSTATION				5
Total of 12 Monthly Maximum Demands -- kW	49,988				6
Average load factor	62.5876%				7
Total Cost of Purchased Power	1,164,572				8
Average cost per kWh	0.0510				9
On-Peak Hours (if applicable)					10
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	11
January	2,132				12
February	1,764				13
March	1,930				14
April	1,776				15
May	1,800				16
June	1,945				17
July	1,860				18
August	2,042				19
September	1,819				20
October	1,920				21
November	1,811				22
December	2,040				23
Total kWh (000)	22,839	0			24

Footnotes:

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

Footnotes:

PRODUCTION STATISTICS TOTALS

Particulars (a)	Total (b)	1
Name of Plant		1
Unit Identification		2
Type of Generation		3
kWh Net Generation (000)	70	4
Is Generation Metered or Estimated?		5
Is Exciter & Station Use Metered or Estimated?		6
60-Minute Maximum Demand--kW (est. if not meas.)	4,684	7
Date and Hour of Such Maximum Demand	6/23/2009 15	8
Load Factor	0.0017	9
Maximum Net Generation in Any One Day	14,749	10
Date of Such Maximum	3/3/2009	11
Number of Hours Generators Operated	56	12
Maximum Continuous or Dependable Capacity--kW	6,795	13
Is Plant Owned or Leased?		14
Total Production Expenses	51,946	15
Cost per kWh of Net Generation (\$)	742	16
Monthly Net Generation --- kWh (000):		
January	1	17
February	1	18
March	41	19
April	0	20
May	0	21
June	0	22
July	3	23
August	0	24
September	5	25
October	0	26
November	19	27
December	0	28
Total kWh (000)	70	29
Gas Consumed--Therms	0	30
Average Cost per Therm Burned (\$)	0.0000	31
Fuel Oil Consumed Barrels (42 gal.)	130	32
Average Cost per Barrel of Oil Burned (\$)	68.6800	33
Specific Gravity		34
Average BTU per Gallon		35
Lubricating Oil Consumed--Gallons	55	36
Average Cost per Gallon (\$)		37
kWh Net Generation per Gallon of Fuel Oil	13	38
kWh Net Generation per Gallon of Lubr. Oil	1284	39
Does plant produce steam for heating or other purposes in addition to elec. generation?		40
Coal consumed--tons (2,000 lbs.)	0	42
Average Cost per Ton (\$)		43
Kind of Coal Used		44
Average BTU per Pound		45
Water Evaporated--Thousands of Pounds	0	46
Is Water Evaporated, Metered or Estimated?		47
Lbs. of Steam per Lb. of Coal or Equivalent Fuel		48
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.		49
Based on Total Coal Used at Plant		50
Based on Coal Used Solely in Electric Generation		51
Average BTU per kWh Net Generation		52
Total Cost of Fuel (Oil and/or Coal) per kWh Net Generation (\$)	0.1268	53
Footnote		54

PRODUCTION STATISTICS

Particulars (a)	Plant (b)	Plant (c)	Plant (d)	Plant (e)	
Name of Plant	ELROY				1
Unit Identification	4113-3-2-5				2
Type of Generation	RECIP				3
kWh Net Generation (000)	70				4
Is Generation Metered or Estimated?	M				5
Is Exciter & Station Use Metered or Estimated?	M				6
60-Minute Maximum Demand--kW (est. if not meas.)	4,684				7
Date and Hour of Such Maximum Demand	6/23/2009 15				8
Load Factor	0.0017				9
Maximum Net Generation in Any One Day	14,749				10
Date of Such Maximum	03/03/2009				11
Number of Hours Generators Operated	56				12
Maximum Continuous or Dependable Capacity--kW	6,795				13
Is Plant Owned or Leased?	O				14
Total Production Expenses	51,946				15
Cost per kWh of Net Generation (\$)	742.0857				16
Monthly Net Generation --- kWh (000):					
January	1				17
February	1				18
March	41				19
April					20
May					21
June					22
July	3				23
August					24
September	5				25
October					26
November	19				27
December					28
Total kWh (000)	70				29
Gas Consumed--Therms					30
Average Cost per Therm Burned (\$)					31
Fuel Oil Consumed Barrels (42 gal.)	130				32
Average Cost per Barrel of Oil Burned (\$)	68.6800				33
Specific Gravity					34
Average BTU per Gallon					35
Lubricating Oil Consumed--Gallons	55				36
Average Cost per Gallon (\$)					37
kWh Net Generation per Gallon of Fuel Oil	13				38
kWh Net Generation per Gallon of Lubr. Oil	1,284				39
Does plant produce steam for heating or other purposes in addition to elec. generation?	N				40
Coal consumed--tons (2,000 lbs.)					41
Average Cost per Ton (\$)					42
Kind of Coal Used					43
Average BTU per Pound					44
Water Evaporated--Thousands of Pounds					45
Is Water Evaporated, Metered or Estimated?					46
Lbs. of Steam per Lb. of Coal or Equivalent Fuel					47
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.					48
Based on Total Coal Used at Plant					49
Based on Coal Used Solely in Electric Generation					50
Average BTU per kWh Net Generation					51
Total Cost of Fuel (Oil and/or Coal) per kWh Net Generation (\$)	0.1268				52
Footnotes					53
					54

STEAM PRODUCTION PLANTS

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

Boilers

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

1

Turbine-Generators

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

INTERNAL COMBUSTION GENERATION PLANTS

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

Prime Movers

Name of Plant (a)	Unit No. (b)	Year Installed (c)	Type (Recip. or Turbine) (d)	Manufacturer (e)	RPM (f)	Rated HP Each Unit (g)	
ELROY	1	2005	RECIP	CAT		2,310	1
ELROY	2	2005	RECIP	CAT		2,310	2
ELROY	5	1973	RECIP	FAIRBANKS MORSE		2,880	3
Total						7,500	

INTERNAL COMBUSTION GENERATION PLANTS (cont.)

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

Year Installed (h)	Voltage (kV) (i)	Generators		Total Rated Plant Capacity (kW) (m)	Total Maximum Continuous Plant Capacity (kW) (n)		
		kWh Generated by Each Unit Generator During Yr. (000's) (j)	Rated Unit Capacity				
			kW (k)				kVA (l)
2005	12,470	28	2,250	2,250	2,250	1	
2005	12,470	29	2,250	2,250	2,250	2	
1973	4,160	13	2,295	2,295	2,295	3	
Total		70	6,795	6,795	6,795		

HYDRAULIC GENERATING PLANTS

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

HYDRAULIC GENERATING PLANTS (cont.)

Rated Head (i)	Operating Head (j)	Year Installed (k)	Generators				Total Rated Plant Capacity (kW) (p)	Total Maximum Continuous Plant Capacity (kW) (q)
			Voltage (kV) (l)	kWh Generated by Each Unit During Year (000's) (m)	Rated Unit Capacity			
					kW (n)	kVA (o)		
			Total	0	0	0	0	1

SUBSTATION EQUIPMENT

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

Particulars (a)	(b)	(c)	Utility Designation			(f)
(a)	(b)	(c)	(d)	(e)	(f)	
Name of Substation	MUNICIPAL					1
Voltage--High Side	69,000					2
Voltage--Low Side	12,470					3
Num. Main Transformers in Operation	2					4
Total Capacity of Transformers in kVA	2,500					5
Number of Spare Transformers on Hand	0					6
15-Minute Maximum Demand in kW	4,449					7
Dt and Hr of Such Maximum Demand	08/13/2009 14:00					8
Kwh Output	22,839					9
Footnotes						10

SUBSTATION EQUIPMENT (continued)

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

SUBSTATION EQUIPMENT (continued)

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

ELECTRIC DISTRIBUTION METERS & LINE TRANSFORMERS

Particulars (a)	Number of Watt-Hour Meters (b)	Line Transformers		13
		Number (c)	Total Cap. (kVA) (d)	
Number first of year	978	395	42,078	1
Acquired during year	9			2
Total	987	395	42,078	3
Retired during year	17			4
Sales, transfers or adjustments increase (decrease)		(7)		5
Number end of year	970	388	42,078	6
Number end of year accounted for as follows:				7
In customers' use	925	335	32,664	8
In utility's use	2	3	8,000	9
Locked meters on customers' premises				10
In stock	43	50	1,414	11
Total end of year	970	388	42,078	12

STREET LIGHTING EQUIPMENT

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

Particulars (a)	Watts (b)	Number Each Type (c)	kWh Used Annually (d)	
Street Lighting Non-Ornamental				
Sodium Vapor	100	119	90,880	1
Sodium Vapor	150	6	271	2
Sodium Vapor	250	50	60,500	3
Sodium Vapor	400	2	2,420	4
Total		177	154,071	
Ornamental				
Sodium Vapor	150	8	375	5
Sodium Vapor	250	41	57,923	6
Total		49	58,298	
Other				
NONE				7
Total		0	0	