



3014 (02-05-09)

ANNUAL REPORT

OF

Name: CITY OF KIEL UTILITIES

Principal Office: P.O. BOX 98
KIEL, WI 53042

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.

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: CITY OF KIEL UTILITIES

Utility Address: P.O. BOX 98
KIEL, WI 53042

When was utility organized? 1/1/1905

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MR DENNIS DEDERING

Title: ADMINISTRATOR

Office Address:

621 SIXTH STREET
KIEL, WI 53042

Telephone: (920) 894 - 2909

Fax Number: (920) 894 - 2585

Email Address: admin@ci.kiel.wi.us

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

Name: DAVID MACCOUX

Title: SHAREHOLDER

Office Address: SCHENCK SC

2200 RIVERSIDE DRIVE
P.O. BOX 23819
GREEN BAY, WI 54308

Telephone: (920) 455 - 4114

Fax Number: (920) 617 - 2511

Email Address: dave.maccoux@schencksc.com

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

Name: TOM KELLER

Title: CHAIRMAN

Office Address:

621 SIXTH STREET
KIEL, WI 53042

Telephone: (920) 894 - 2909

Fax Number:

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: DAVID MACCOUX

Title: SHAREHOLDER

Office Address: SCHENCK SC

2200 RIVERSIDE DRIVE
P.O. BOX 23819
GREEN BAY, WI 54308

Telephone: (920) 455 - 4114

Fax Number: (920) 617 - 2511

Email Address: dave.maccoux@schencksc.com

IDENTIFICATION AND OWNERSHIP

Date of most recent audit report: 5/19/2009

Period covered by most recent audit: 01/01/08-12/31/08

Names and titles of utility management including manager or superintendent:

Name: DENNIS DEDERING

Title: ADMINISTRATOR

Office Address:

621 SIXTH STREET
KIEL, WI 53042

Telephone: (920) 894 - 2909

Fax Number: (920) 894 - 2585

Email Address:

Name of utility commission/committee: KIEL ELECTRIC ORDINANCES AND ELECTIONS COMMITTEE

Names of members of utility commission/committee:

MR JOHN ACHTER, MEMBER

MR TOM KELLER, CHAIRMAN

Is sewer service rendered by the utility? YES

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:

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

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

Firm Name: NONE

Contact Person:

Title:

Telephone:

Fax Number:

Email Address:

Contract/Agreement beginning-ending dates:

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

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	6,938,134	7,180,423	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	6,110,950	6,399,206	2
Depreciation Expense (403)	564,530	525,935	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	283,276	260,368	5
Total Operating Expenses	6,958,756	7,185,509	
Net Operating Income	(20,622)	(5,086)	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	(20,622)	(5,086)	
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)	1,293	8,303	10
Miscellaneous Nonoperating Income (421)	36,659	55,939	11
Total Other Income	37,952	64,242	
Total Income	17,330	59,156	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(19,194)	(19,194)	12
Other Income Deductions (426)	47,084	45,134	13
Total Miscellaneous Income Deductions	27,890	25,940	
Income Before Interest Charges	(10,560)	33,216	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	49,075	57,255	14
Amortization of Debt Discount and Expense (428)	2,534	2,534	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
Total Interest Charges	51,609	59,789	
Net Income	(62,169)	(26,573)	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	4,472,816	4,499,389	20
Balance Transferred from Income (433)	(62,169)	(26,573)	21
Miscellaneous Credits to Surplus (434)	165,683	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)	4,576,330	4,472,816	

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	6,938,134	0	6,938,134	1
Total (Acct. 400):	6,938,134	0	6,938,134	
Operation and Maintenance Expense (401-402):				
Derived	6,110,950	0	6,110,950	2
Total (Acct. 401-402):	6,110,950	0	6,110,950	
Depreciation Expense (403):				
Derived	564,530	0	564,530	3
Total (Acct. 403):	564,530	0	564,530	
Amortization Expense (404-407):				
Derived	0	0	0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	283,276	0	283,276	5
Total (Acct. 408):	283,276	0	283,276	
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:	(20,622)	0	(20,622)	
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 EARNED ON BANK ACCOUNTS	1,293		1,293	11
Total (Acct. 419):	1,293	0	1,293	
Miscellaneous Nonoperating Income (421):				
Contributed Plant - Water		0	0	12
Contributed Plant - Electric		36,659	36,659	13

DETAILS OF INCOME STATEMENT ACCOUNTS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
OTHER INCOME				
Miscellaneous Nonoperating Income (421):				
NONE			0	14
Total (Acct. 421):	0	36,659	36,659	
TOTAL OTHER INCOME:	1,293	36,659	37,952	
MISCELLANEOUS INCOME DEDUCTIONS				
Miscellaneous Amortization (425):				
Regulatory Liability (253) Amortization	(19,194)	0	(19,194)	15
NONE			0	16
Total (Acct. 425):	(19,194)	0	(19,194)	
Other Income Deductions (426):				
Depreciation Expense on Contributed Plant - Water	0	7,017	7,017	17
Depreciation Expense on Contributed Plant - Electric	0	40,067	40,067	18
NONE			0	19
Total (Acct. 426):	0	47,084	47,084	
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(19,194)	47,084	27,890	
INTEREST CHARGES				
Interest on Long-Term Debt (427):				
Derived	49,075	0	49,075	20
Total (Acct. 427):	49,075	0	49,075	
Amortization of Debt Discount and Expense (428):				
AMORTIZATION OF DEBT EXPENSE - 2007 ELECTRIC BONDS	2,534		2,534	21
Total (Acct. 428):	2,534	0	2,534	
Amortization of Premium on Debt--Cr. (429):				
NONE			0	22
Total (Acct. 429):	0	0	0	
Interest on Debt to Municipality (430):				
Derived	0	0	0	23
Total (Acct. 430):	0	0	0	
Other Interest Expense (431):				
Derived	0	0	0	24
Total (Acct. 431):	0	0	0	
Interest Charged to Construction--Cr. (432):				
NONE			0	25
Total (Acct. 432):	0	0	0	
TOTAL INTEREST CHARGES:	51,609	0	51,609	
NET INCOME:	(51,744)	(10,425)	(62,169)	
EARNED SURPLUS				
Unappropriated Earned Surplus (Beginning of Year) (216):				
Derived	3,706,533	766,283	4,472,816	26
Total (Acct. 216):	3,706,533	766,283	4,472,816	

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	(51,744)	(10,425)	(62,169)	27
Total (Acct. 433):	(51,744)	(10,425)	(62,169)	
Miscellaneous Credits to Surplus (434):				
OPERATING TRANSFERS FROM VILLAGE FOR OPERATING COST:	165,683		165,683	* 28
Total (Acct. 434):	165,683	0	165,683	
Miscellaneous Debits to Surplus--Debit (435):				
NONE			0	29
Total (Acct. 435)--Debit:	0	0	0	
Appropriations of Surplus--Debit (436):				
Detail appropriations to (from) account 215			0	30
Total (Acct. 436)--Debit:	0	0	0	
Appropriations of Income to Municipal Funds--Debit (439):				
NONE			0	31
Total (Acct. 439)--Debit:	0	0	0	
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	3,820,472	755,858	4,576,330	

DETAILS OF INCOME STATEMENT ACCOUNTS

Details of Income Statement Accounts (Page F-02)

If amount of Miscellaneous Credits to Surplus (Acct 434) exceeds \$5,000, please explain fully.

In 2009, the City transferred in funds from their Tax Incremental Districts to cover prior year operating costs which were originally financed by the utilities. The capital component was included in capital paid in from municipality while the operating was included as a credit to surplus.

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	544,333	6,393,801	0	0	6,938,134	1
Less: interdepartmental sales	0		0	0	0	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	193	2,436			2,629	5
Other Increases or (Decreases)						
to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	544,140	6,391,365	0	0	6,935,505	

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	121,863	0	121,863	1
Electric operating expenses	206,620	0	206,620	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	63,320	0	63,320	9
Gas utility plant accounts	0	0	0	10
Heating utility plant accounts	0	0	0	11
Sewer utility plant accounts	0	0	0	12
Accum. prov. for depreciation of water plant	0	0	0	13
Accum. prov. for depreciation of electric plant	0	0	0	14
Accum. prov. for depreciation of gas plant	0	0	0	15
Accum. prov. for depreciation of heating plant	0	0	0	16
Accum. prov. for depreciation of sewer plant	0	0	0	17
Clearing accounts	0	0	0	18
All other accounts	0	0	0	19
Total Payroll	391,803	0	391,803	

FULL-TIME EMPLOYEES (FTE)

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

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

Industry (a)	FTE (b)	
Water	1.5	1
Electric	4.0	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)	17,058,629	16,556,325	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	7,185,771	6,622,921	2
Net Utility Plant	9,872,858	9,933,404	
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	550	6
Sinking Funds (125)	0	0	7
Depreciation Fund (126)	0	0	8
Other Special Funds (128)	0	0	9
Total Other Property and Investments	0	550	
CURRENT AND ACCRUED ASSETS			
Cash (131)	117,054	56,441	10
Special Deposits (134)	0	0	11
Working Funds (135)	0		12
Temporary Cash Investments (136)	0	0	13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	694,912	644,284	15
Other Accounts Receivable (143)	0	0	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	209	209	17
Receivables from Municipality (145)	196,970	41,046	18
Plant Materials and Operating Supplies (154)	457,314	486,482	19
Merchandise (155)	0	0	20
Other Materials and Supplies (156)	0	0	21
Stores Expense (163)	0	0	22
Prepayments (165)	0	0	23
Interest and Dividends Receivable (171)	0		24
Accrued Utility Revenues (173)	0		25
Miscellaneous Current and Accrued Assets (174)	0		26
Total Current and Accrued Assets	1,466,041	1,228,044	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	20,273	22,807	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)	135,729	151,048	32
Total Deferred Debits	156,002	173,855	
Total Assets and Other Debits	11,494,901	11,335,853	

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)	4,860,802	4,664,007	33
Appropriated Earned Surplus (215)	0		34
Unappropriated Earned Surplus (216)	4,576,330	4,472,816	35
Total Proprietary Capital	9,437,132	9,136,823	
LONG-TERM DEBT			
Bonds (221)	745,000	825,000	36
Advances from Municipality (223)	0	0	37
Other Long-Term Debt (224)	344,566	389,556	38
Total Long-Term Debt	1,089,566	1,214,556	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	39
Accounts Payable (232)	314,689	411,233	40
Payables to Municipality (233)	90,000	0	41
Customer Deposits (235)	143	100	42
Taxes Accrued (236)	226,578	207,550	43
Interest Accrued (237)	7,168	7,570	44
Tax Collections Payable (241)	0		45
Miscellaneous Current and Accrued Liabilities (242)	60,908	61,053	46
Total Current and Accrued Liabilities	699,486	687,506	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	47
Customer Advances for Construction (252)	0	9,057	48
Other Deferred Credits (253)	268,717	287,911	49
Total Deferred Credits	268,717	296,968	
OPERATING RESERVES			
Property Insurance Reserve (261)	0		50
Injuries and Damages Reserve (262)	0		51
Pensions and Benefits Reserve (263)	0		52
Miscellaneous Operating Reserves (265)	0		53
Total Operating Reserves	0	0	
Total Liabilities and Other Credits	11,494,901	11,335,853	

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	6,591,303	0	0	9,965,022	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)	6,284,964	0	0	9,442,882	2
Utility Plant in Service - Contributed Plant (101.2)	419,686	0	0	911,097	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	6,704,650	0	0	10,353,979	
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)	1,662,390	0	0	4,868,381	9
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	94,573	0	0	560,427	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	1,756,963	0	0	5,428,808	
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	4,947,687	0	0	4,925,171	

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)	1,522,216	4,489,231			6,011,447	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	151,416	413,114			564,530	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	3,548				3,548	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage		500			500	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	154,964	413,614	0	0	568,578	16
Debits during year						17
Book cost of plant retired	14,790	30,860			45,650	18
Cost of removal		3,604			3,604	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	14,790	34,464	0	0	49,254	25
Balance end of year (111.1)	1,662,390	4,868,381	0	0	6,530,771	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)	87,556	523,918			611,474	1
Credits During Year						2
Accruals:						3
Charged Other Income Deductions (426)	7,017	40,067			47,084	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	7,017	40,067	0	0	47,084	16
Debits during year						17
Book cost of plant retired	0	3,558			3,558	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	0	3,558	0	0	3,558	25
Balance end of year (111.2)	94,573	560,427	0	0	655,000	26
Footnotes						27

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

- | |
|--|
| <p>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.</p> |
|--|

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	209	1
Additions:		
Provision for uncollectibles during year	2,629	2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	2,629	
Deductions:		
Accounts written off during the year: Utility Customers	2,629	5
Accounts written off during the year: Others		6
Total accounts written off	2,629	
Balance end of year	209	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel (151)					0	0	1
Fuel stock expenses (152)					0	0	2
Plant mat. & oper. sup. (154)			431,360		431,360	463,518	3
Total Electric Utility					431,360	463,518	

Account	Total End of Year	Amount Prior Year	
Electric utility total	431,360	463,518	1
Water utility (154)	25,954	22,964	2
Sewer utility (154)	0	0	3
Heating utility (154)	0	0	4
Gas utility (154)	0	0	5
Merchandise (155)	0	0	6
Other materials & supplies (156)	0	0	7
Stores expense (163)	0	0	8
Total Materials and Supplies	457,314	486,482	

**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)				
2007 ELECTRIC REVENUE BONDS	2,534	428	20,273	1
Total			20,273	
Unamortized premium on debt (251)				
NONE				2
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	4,664,007	1
Changes during year (explain):		
ELECTRIC IMPROVEMENTS IN TID NO. 2 AND 3	196,795	2
Balance end of year	<u>4,860,802</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 REVENUE BONDS	06/01/2007	11/01/2017	3.84%	745,000	1
Total Bonds (Account 221):				745,000	

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)					
NONE	00/00/0000	00/00/0000	0.00%		1
Total for Account 223				0	
Other Long-Term Debt (224)					
ELECTRIC STATE TRUST FUNDE LOAN- 2005	03/15/2005	03/15/2024	5.24%	70,691	2
WATER NOTES-2007	06/01/2007	11/01/2017	3.84%	135,936	3
ELECTRIC NOTES - 2005	12/29/2005	11/01/2011	4.05%	42,000	4
WATER STATE TRUST FUND LOAN-2005	03/15/2005	03/15/2024	5.24%	26,509	5
WATER NOTES -2006	10/26/2006	12/08/2016	4.85%	69,430	6
Total for Account 224				344,566	
Notes Payable (231)					
NONE	00/00/0000	00/00/0000	0.00%		7
Total for Account 231				0	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	207,550	1
Accruals:		
Charged water department expense	96,862	2
Charged electric department expense	186,414	3
Charged sewer department expense	828	4
Other (explain):		
NONE	0	5
Total Accruals and other credits	284,104	
Taxes paid during year:		
County, state and local taxes	207,550	6
Social Security taxes	29,886	7
PSC Remainder Assessment	6,888	8
Other (explain):		
Wisconsin Gross Receipts Tax	20,752	9
Total payments and other debits	265,076	
Balance end of year	226,578	

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)					
ELECTRIC REVENUE BONDS 2007	2,672	32,171	32,418	2,425	1
Subtotal	2,672	32,171	32,418	2,425	
Advances from Municipality (223)					
NONE	0			0	2
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
ELECTRIC NOTE-2005	14	2,550	2,555	9	3
WATER NOTE-2007	479	5,523	5,547	455	4
ELECTRIC NOTE-2007	0			0	5
WATER NOTES-2006	234	3,701	3,724	211	6
WATER STATE TRUST FUND LOAN -2005	1,138	1,399	1,427	1,110	7
ELECTRIC STATE TRUST FUND LOAN -2005	3,033	3,731	3,806	2,958	8
Subtotal	4,898	16,904	17,059	4,743	
Notes Payable (231)					
NONE	0			0	9
Subtotal	0	0	0	0	
Total	7,570	49,075	49,477	7,168	

DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Sinking Funds (125):		
NONE		3
Total (Acct. 125):	0	
Depreciation Fund (126):		
NONE		4
Total (Acct. 126):	0	
Other Special Funds (128):		
NONE		5
Total (Acct. 128):	0	
Special Deposits (134):		
NONE		6
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE		7
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	62,891	8
Electric	632,021	9
Sewer (Regulated)		10
Other (specify):		
NONE		11
Total (Acct. 142):	694,912	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		12
Merchandising, jobbing and contract work		13
Other (specify):		
NONE		14
Total (Acct. 143):	0	
Receivables from Municipality (145):		
DUE FROM SEWER	196,970	* 15
Total (Acct. 145):	196,970	
Prepayments (165):		
NONE		16
Total (Acct. 165):	0	

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)	
Extraordinary Property Losses (182):		
NONE		17
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
NONE		18
Total (Acct. 183):	0	
Clearing Accounts (184):		
NONE		19
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE		20
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
WRS PRIOR SERVICE LIABILITY PAYOFF	97,200	21
WATER TOWER REPAINTING	38,529	* 22
Total (Acct. 186):	135,729	
Payables to Municipality (233):		
DUE TO GENERAL FUND	90,000	* 23
Total (Acct. 233):	90,000	
Other Deferred Credits (253):		
Regulatory Liability	268,717	24
NONE		25
Total (Acct. 253):	268,717	

DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

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

PSC approval received 03/26/07

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)	6,228,290	9,264,954	0	0	15,493,244	1
Materials and Supplies	24,459	447,439	0	0	471,898	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (111.1)	1,592,303	4,678,806	0	0	6,271,109	4
Customer Advances for Construction					0	5
Regulatory Liability	38,824	239,490	0	0	278,314	6
NONE					0	7
Average Net Rate Base	4,621,622	4,794,097	0	0	9,415,719	
Net Operating Income	23,608	(44,230)	0	0	(20,622)	8
Net Operating Income as a percent of						
Average Net Rate Base	0.51%	-0.92%	N/A	N/A	-0.22%	

**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	40,163	247,748	0	0	287,911	1
Add credits during year: NONE					0	2
Deduct charges: Miscellaneous Amortization (425)	2,678	16,516	0	0	19,194	3
Other (specify): NONE					0	4
Balance End of Year	37,485	231,232	0	0	268,717	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	531,623	430,769	1
Total Sales of Water	531,623	430,769	
Other Operating Revenues			
Forfeited Discounts (470)	897	721	2
Rents from Water Property (472)	8,640	7,305	3
Interdepartmental Rents (473)	0	0	4
Other Water Revenues (474)	3,173	3,020	5
Total Other Operating Revenues	12,710	11,046	
Total Operating Revenues	544,333	441,815	
Operation and Maintenance Expenses			
Source of Supply Expenses (600-605)	0	0	6
Pumping Expenses (620-625)	67,711	64,826	7
Water Treatment Expenses (630-635)	7,213	12,721	8
Transmission and Distribution Expenses (640-655)	98,919	98,692	9
Customer Accounts Expenses (901-906)	17,191	16,147	10
Sales Expenses (910)	0	0	11
Administrative and General Expenses (920-935)	81,413	80,374	12
Total Operation and Maintenance Expenses	272,447	272,760	
Other Operating Expenses			
Depreciation Expense (403)	151,416	150,420	13
Amortization Expense (404-407)	0	0	14
Taxes (408)	96,862	93,564	15
Total Other Operating Expenses	248,278	243,984	
Total Operating Expenses	520,725	516,744	
NET OPERATING INCOME	23,608	(74,929)	

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)	4	219	507	2
Industrial (460.3)				3
Public Authority (460.4)				4
Total Unmetered Sales to General Customers (460)	4	219	507	
Metered Sales to General Customers (461)				
Residential (461.1)	1,494	67,272	229,455	5
Commercial (461.2)	139	11,562	35,167	6
Industrial (461.3)	15	49,260	77,163	7
Public Authority (461.4)				8
Total Metered Sales to General Customers (461)	1,648	128,094	341,785	
Private Fire Protection Service (462)	6		4,997	9
Public Fire Protection Service (463)	1		170,466	10
Other Water Sales (465)	23	5,622	13,868	11
Sales for Resale (466)		0	0	12
Interdepartmental Sales (467)				13
Total Sales of Water	1,682	133,935	531,623	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)	
NONE				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)	170,466	3
NONE		4
Total Public Fire Protection Service (463)	170,466	
Forfeited Discounts (470):		
NONE		5
Customer late payment charges	897	6
Other (specify):		
Total Forfeited Discounts (470)	897	
Rents from Water Property (472):		
RENT OF WATER TOWER FOR CELLULAR ANTENNA	8,640	7
Total Rents from Water Property (472)	8,640	
Interdepartmental Rents (473):		
NONE		8
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
NONE		9
Return on net investment in meters charged to sewer department	3,173	10
Other (specify):		
Total Other Water Revenues (474)	3,173	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
SOURCE OF SUPPLY EXPENSES			
Operation Labor (600)	0	0	1
Purchased Water (601)	0	0	2
Operation Supplies and Expenses (602)	0	0	3
Maintenance of Water Source Plant (605)	0	0	4
Total Source of Supply Expenses	0	0	
PUMPING EXPENSES			
Operation Labor (620)	38,447	37,807	5
Fuel for Power Production (621)		0	6
Fuel or Power Purchased for Pumping (622)	25,135	21,902	7
Operation Supplies and Expenses (623)	884	2,754	8
Maintenance of Pumping Plant (625)	3,245	2,363	9
Total Pumping Expenses	67,711	64,826	
WATER TREATMENT EXPENSES			
Operation Labor (630)	0	0	10
Chemicals (631)	7,213	12,721	* 11
Operation Supplies and Expenses (632)	0	0	12
Maintenance of Water Treatment Plant (635)	0	0	13
Total Water Treatment Expenses	7,213	12,721	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Labor (640)	32,706	32,419	14
Operation Supplies and Expenses (641)	1,887	1,607	15
Maintenance of Distribution Reservoirs and Standpipes (650)	13,491	19,434	* 16
Maintenance of Mains (651)	29,556	17,262	* 17
Maintenance of Services (652)	9,731	11,246	18
Maintenance of Meters (653)	6,586	12,182	* 19
Maintenance of Hydrants (654)	4,962	4,542	20
Maintenance of Other Plant (655)	0	0	21
Total Transmission and Distribution Expenses	98,919	98,692	
CUSTOMER ACCOUNTS EXPENSES			
Meter Reading Labor (901)	3,366	3,136	22
Accounting and Collecting Labor (902)	11,441	11,016	23
Supplies and Expenses (903)	2,191	1,777	24
Uncollectible Accounts (904)	193	218	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	0	26
Total Customer Accounts Expenses	17,191	16,147	
SALES EXPENSES			
Sales Expenses (910)	0	0	27
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	9,154	8,852	28
Office Supplies and Expenses (921)	3,014	2,346	29
Administrative Expenses Transferred--Credit (922)	0	0	30
Outside Services Employed (923)	20,261	17,744	31
Property Insurance (924)	1,604	2,203	32
Injuries and Damages (925)	4,610	4,983	33
Employee Pensions and Benefits (926)	30,898	34,315	34
Regulatory Commission Expenses (928)	3,037	450	35
Miscellaneous General Expenses (930)	5,387	5,620	36
Transportation Expenses (933)	3,448	3,861	37
Maintenance of General Plant (935)	0	0	38
Total Administrative and General Expenses	81,413	80,374	
Total Operation and Maintenance Expenses	272,447	272,760	

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.

Chemicals (631)- Timing of purchases made 2008 higher and 2009 lower than normal. Chemicals are not inventoried resulting in some annual fluctuations.

Maintenance of Distribution Reservoirs and Standpipes (650) - Amount reported for 2009 comparable to 2007; 2008 had some additional repairs resulting in higher costs.

Maintenance of Mains (651)- The water utility incurred one large water main repair with contractor, material and road costs accounting for the majority of the cost increase.

Maintenance of Meters (653)- 2008 was an abnormal year. 2009 costs more reflective of past history related to meter maintenance.

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		87,934	84,630	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		828	801	2
Net property tax equivalent		87,106	83,829	
Social Security		9,332	9,365	3
PSC Remainder Assessment		424	370	4
Other (specify): NONE		0	0	5
Total tax expense		96,862	93,564	

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			Manitowoc				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.192947				3
County tax rate	mills		5.881103				4
Local tax rate	mills		4.462697				5
School tax rate	mills		9.776877				6
Voc. school tax rate	mills		1.695028				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		22.008652				10
Less: state credit	mills		1.130413				11
Net tax rate	mills		20.878239				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		4.462697				14
Combined School Tax Rate	mills		11.471905				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		15.934602				17
Total Tax Rate	mills		22.008652				18
Ratio of Local and School Tax to Total	dec.		0.724015				19
Total tax net of state credit	mills		20.878239				20
Net Local and School Tax Rate	mills		15.116166				21
Utility Plant, Jan. 1	\$	6,591,303	6,591,303				22
Materials & Supplies	\$	22,964	22,964				23
Subtotal	\$	6,614,267	6,614,267				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	6,614,267	6,614,267				26
Assessment Ratio	dec.		0.879500				27
Assessed Value	\$	5,817,248	5,817,248				28
Net Local & School Rate	mills		15.116166				29
Tax Equiv. Computed for Current Year	\$	87,934	87,934				30
Tax Equivalent per 1994 PSC Report	\$	43,919					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	87,934					34
Footnotes							35

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT						
Organization (301)	0	0	0	0	0	1
Franchises and Consents (302)	0	0	0	0	0	2
Miscellaneous Intangible Plant (303)	0	0	0	0	0	3
Total Intangible Plant	0	0	0	0	0	
SOURCE OF SUPPLY PLANT						
Land and Land Rights (310)	700	0	0	0	700	4
Structures and Improvements (311)	0	0	0	0	0	5
Collecting and Impounding Reservoirs (312)	0	0	0	0	0	6
Lake, River and Other Intakes (313)	0	0	0	0	0	7
Wells and Springs (314)	297,105	0	0	0	297,105	8
Supply Mains (316)	11,413	0	0	0	11,413	9
Other Water Source Plant (317)	0	0	0	0	0	10
Total Source of Supply Plant	309,218	0	0	0	309,218	
PUMPING PLANT						
Land and Land Rights (320)	0	0	0	0	0	11
Structures and Improvements (321)	1,109,595	0	0	0	1,109,595	12
Other Power Production Equipment (323)	0	0	0	0	0	13
Electric Pumping Equipment (325)	103,770	0	0	0	103,770	14
Diesel Pumping Equipment (326)	0	0	0	0	0	15
Other Pumping Equipment (328)	236,763	0	0	0	236,763	16
Total Pumping Plant	1,450,128	0	0	0	1,450,128	
WATER TREATMENT PLANT						
Land and Land Rights (330)	0	0	0	0	0	17
Structures and Improvements (331)	0	0	0	0	0	18
Sand or Other Media Filtration Equipment (332)	85,843	0	0	0	85,843	19
Membrane Filtration Equipment (333)	0	0	0	0	0	20
Other Water Treatment Equipment (334)	0	0	0	0	0	21
Total Water Treatment Plant	85,843	0	0	0	85,843	
TRANSMISSION AND DISTRIBUTION PLANT						
Land and Land Rights (340)	1,832	0	0	0	1,832	22
Structures and Improvements (341)	4,552	0	0	0	4,552	23
Distribution Reservoirs and Standpipes (342)	413,810	0	0	0	413,810	24
Transmission and Distribution Mains (343)	2,757,958	107,963	7,940	0	2,857,981	25
Services (345)	454,741	8,507	500	0	462,748	26
Meters (346)	129,440	2,693	3,550	0	128,583	27
Hydrants (348)	393,764	8,780	2,800	0	399,744	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)	1,593	0	0	0	1,593	29
Total Transmission and Distribution Plant	4,157,690	127,943	14,790	0	4,270,843	
GENERAL PLANT						
Land and Land Rights (389)	0	0	0	0	0	30
Structures and Improvements (390)	40,021	0	0	0	40,021	31
Office Furniture and Equipment (391)	6,381	0	0	0	6,381	32
Computer Equipment (391.1)	16,550	194	0	0	16,744	33
Transportation Equipment (392)	67,665	0	0	0	67,665	34
Stores Equipment (393)	0	0	0	0	0	35
Tools, Shop and Garage Equipment (394)	15,716	0	0	0	15,716	36
Laboratory Equipment (395)	4,463	0	0	0	4,463	37
Power Operated Equipment (396)	6,523	0	0	0	6,523	38
Communication Equipment (397)	8,129	0	0	0	8,129	39
SCADA Equipment (397.1)	0	0	0	0	0	40
Miscellaneous Equipment (398)	3,290	0	0	0	3,290	41
Total General Plant	168,738	194	0	0	168,932	
Total utility plant in service directly assignable	6,171,617	128,137	14,790	0	6,284,964	
Common Utility Plant Allocated to Water Department (300)	0	0	0	0	0	42
Total utility plant in service	6,171,617	128,137	14,790	0	6,284,964	

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	0	0	0	1
Franchises and Consents (302)	0	0	0	0	0	2
Miscellaneous Intangible Plant (303)	0	0	0	0	0	3
Total Intangible Plant	0	0	0	0	0	
SOURCE OF SUPPLY PLANT						
Land and Land Rights (310)	0	0	0	0	0	4
Structures and Improvements (311)	0	0	0	0	0	5
Collecting and Impounding Reservoirs (312)	0	0	0	0	0	6
Lake, River and Other Intakes (313)	0	0	0	0	0	7
Wells and Springs (314)	0	0	0	0	0	8
Supply Mains (316)	0	0	0	0	0	9
Other Water Source Plant (317)	0	0	0	0	0	10
Total Source of Supply Plant	0	0	0	0	0	
PUMPING PLANT						
Land and Land Rights (320)	0	0	0	0	0	11
Structures and Improvements (321)	0	0	0	0	0	12
Other Power Production Equipment (323)	0	0	0	0	0	13
Electric Pumping Equipment (325)	0	0	0	0	0	14
Diesel Pumping Equipment (326)	0	0	0	0	0	15
Other Pumping Equipment (328)	0	0	0	0	0	16
Total Pumping Plant	0	0	0	0	0	
WATER TREATMENT PLANT						
Land and Land Rights (330)	0	0	0	0	0	17
Structures and Improvements (331)	0	0	0	0	0	18
Sand or Other Media Filtration Equipment (332)	0	0	0	0	0	19
Membrane Filtration Equipment (333)	0	0	0	0	0	20
Other Water Treatment Equipment (334)	0	0	0	0	0	21
Total Water Treatment Plant	0	0	0	0	0	
TRANSMISSION AND DISTRIBUTION PLANT						
Land and Land Rights (340)	0	0	0	0	0	22
Structures and Improvements (341)	0	0	0	0	0	23
Distribution Reservoirs and Standpipes (342)	0	0	0	0	0	24
Transmission and Distribution Mains (343)	301,755	0	0	0	301,755	25
Services (345)	71,332	0	0	0	71,332	26
Meters (346)	0	0	0	0	0	27
Hydrants (348)	46,599	0	0	0	46,599	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	0	0	0	29
Total Transmission and Distribution Plant	419,686	0	0	0	419,686	
GENERAL PLANT						
Land and Land Rights (389)	0	0	0	0	0	30
Structures and Improvements (390)	0	0	0	0	0	31
Office Furniture and Equipment (391)	0	0	0	0	0	32
Computer Equipment (391.1)	0	0	0	0	0	33
Transportation Equipment (392)	0	0	0	0	0	34
Stores Equipment (393)	0	0	0	0	0	35
Tools, Shop and Garage Equipment (394)	0	0	0	0	0	36
Laboratory Equipment (395)	0	0	0	0	0	37
Power Operated Equipment (396)	0	0	0	0	0	38
Communication Equipment (397)	0	0	0	0	0	39
SCADA Equipment (397.1)	0	0	0	0	0	40
Miscellaneous Equipment (398)	0	0	0	0	0	41
Total General Plant	0	0	0	0	0	
Total utility plant in service directly assignable	419,686	0	0	0	419,686	
Common Utility Plant Allocated to Water Department (300)	0	0	0	0	0	42
Total utility plant in service	419,686	0	0	0	419,686	

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			15,319	15,319	1
February			14,275	14,275	2
March			14,888	14,888	3
April			14,543	14,543	4
May			14,196	14,196	5
June			15,986	15,986	6
July			17,711	17,711	7
August			16,225	16,225	8
September			15,814	15,814	9
October			14,482	14,482	10
November			14,347	14,347	11
December			14,189	14,189	12
Total annual pumpage	0	0	181,975	181,975	

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):	181,975	1
Less: Gallons (000's) used in the treatment process:	18,000	2
Subtotal: Gallons (000's) entering distribution system:	163,975	3
Less: Gallons (000's) sold:	133,935	4
Gallons (000's) entering distribution system but not sold:	30,040	5
Estimated Water Usage:		6
Gallons (000's) used to flush mains:	900	7
Gallons (000's) used for fire protection:		8
Gallons (000's) used to prevent freezing of distribution system:		9
Gallons (000's) used for other system uses:	4,100	10
Subtotal Estimated Usage:	5,000	11
Estimated Water Losses:		12
Gallons (000's) lost due to main leaks or breaks:	10,000	13
Gallons (000's) lost due to service leaks or breaks:	2,000	14
Gallons (000's) lost due to hydrant leaks, tank overflows and pressure reducing valves:		15
Gallons (000's) for unauthorized usage such as vandalism and theft:		16
Gallons (000's) not accounted for:	13,040	17
Subtotal of Estimated Losses:	25,040	18
Percentage of water entering distribution system sold:	82%	19
Percentage of unaccounted for water:	7%	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.)	733	22
Date of maximum: 02/19/2009		23
Cause of maximum: Water main break		24
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)	340	25
Date of minimum: 05/09/2009		26
Total KWH used by the utility (include pumping, treatment facilities and other utility operations):	287,522	27
If water is purchased:		28
Vendor Name:		29
Point of Delivery:		30
What percentage of purchased water is surface water?		31
Number of main breaks repaired this year:	5	32
Number of service breaks repaired this year:	2	33
Population served (estimate the number of individuals served):		34
Inside municipality?	3,658	35
Outside municipality?	0	36

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
WELL #1-WASHINGTON STREET	1	360	8	684,000	Yes	1
WELL #3-NORTH FIRST STREET	3	450	16	792,000	Yes	2
WELL #4-HWY XX	4	450	16	1,400,000	Yes	3
WELL #5-CLAY STREET	5	395	16	1,656,000	Yes	4

SOURCES OF WATER SUPPLY - SURFACE WATERS

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

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	WELL #1	WELL #3	WELL #4	1
Location	705 WASHINGTON STREET	NORTH FIRST STREET	HWY XX	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	GOULDS	LAYNE	AMERICAN	5
Year Installed	1997	1971	1997	6
Type	SUBMERSIBLE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	525	500	1,000	8
Pump Motor or Standby Engine Mfr	FRANKLIN	GENERAL ELECTRIC	U S MOTOR	9 10
Year Installed	1997	1971	1997	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	50	60	75	13
Footnotes				14

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	WELL #5			15
Location	355 CLAY STREET			16
Purpose	P			17
Destination	D			18
Pump Manufacturer	AMERICAN			19
Year Installed	2003			20
Type	VERTICAL TURBINE			21
Actual Capacity (gpm)	1,150			22
Pump Motor or Standby Engine Mfr	GENERAL ELECTRIC			23 24
Year Installed	2003			25
Type	ELECTRIC			26
Horsepower	100			27
Footnotes				28

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	NORTH	SOUTH		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET		3
Year constructed	1971	1986		4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL		5
Elevation difference in feet (See Headnote 3.)	110	160		6
Total capacity in gallons (actual)	200,000	200,000		7
				8
WATER TREATMENT PLANT				9
Disinfection, type of equipment (gas, liquid, powder, other)	OTHER	OTHER		10
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE		11
Filters, type (gravity, pressure, other, none)	NONE	NONE		12
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.7200	0.7559		13
Is a corrosion control chemical used (yes, no)?	Y	Y		14
Is water fluoridated (yes, no)?	N	N		15
				16
Footnotes				17

WATER MAINS

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

Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	Number of Feet				Adjustments Increase or (Decrease) (g)	End of Year (h)	
			First of Year (d)	Added During Year (e)	Retired During Year (f)				
M	D	4.000	13,716	0	0	0	13,716	1	
P	D	4.000	144	0	0	0	144	2	
M	D	6.000	31,161	0	794	0	30,367	3	
P	D	6.000	975	794	0	0	1,769	4	
M	D	8.000	23,283	0	0	0	23,283	5	
P	D	8.000	23,755	0	0	0	23,755	6	
M	D	10.000	4,015	0	0	0	4,015	7	
P	D	10.000	6,048	0	0	0	6,048	8	
M	D	12.000	5,262	0	0	0	5,262	9	
P	D	12.000	32,906	619	0	0	33,525	10	
P	D	16.000	5,416	0	0	0	5,416	11	
P	D	18.000	240	0	0	0	240	12	
Total Within Municipality			146,921	1,413	794	0	147,540		
Total Utility			146,921	1,413	794	0	147,540		

WATER MAINS

Water Mains (Page W-19)

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

Replacement project financed by Utility (Chicago and Mueller Road projects)

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	0.625	465		5		460	47	1
L	0.625	367				367	18	2
L	0.750	2				2	0	3
M	1.000	418				418	4	4
L	1.000	1				1	0	5
P	1.000	155	7			162	5	6
M	1.250	5				5	0	7
P	1.250	13				13	12	8
M	1.500	28				28	7	9
P	1.500	4				4	0	10
P	2.000		1			1		11
M	2.000	13		1		12	2	12
M	4.000	6				6	0	13
P	6.000	48				48	31	14
M	6.000	4				4	0	15
M	8.000	3				3	0	16
P	12.000	1				1	0	17
Total Utility		1,533	8	6	0	1,535	126	

WATER SERVICES

Water Services (Page W-20)

If net additions are greater than zero, please explain financing by following criteria listed in schedule headnote No. 3.

Replacement project financed by Utility (Chicago and Mueller Road projects)

METERS

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

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	1,632	18	35		1,615	84	1
1.000	35	2	2		35	2	2
1.500	16	1			17	1	3
2.000	7				7	0	4
3.000	2				2	0	5
4.000	1				1	0	6
Total:	1,693	21	37	0	1,677	87	

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	1,495	103	4	9	0	4	1,615	1
1.000	2	22	5	5	0	1	35	2
1.500	0	11	3	3	0	0	17	3
2.000	0	2	2	3	0	0	7	4
3.000	0	0	0	2	0	0	2	5
4.000	0	0	1	0	0	0	1	6
Total:	1,497	138	15	22	0	5	1,677	

METERS

Meters (Page W-21)

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

The utility plans on testing water meters 1" or smaller at least once every 10 years.

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

Yes

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	279	3	3		279	2
Total Fire Hydrants	279	3	3	0	279	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

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:	279
Number of distribution system valves end of year:	480
Number of distribution valves operated during year:	372

ELECTRIC OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Electricity			
Sales of Electricity (440-448)	6,381,779	6,725,131	1
Total Sales of Electricity	6,381,779	6,725,131	
Other Operating Revenues			
Forfeited Discounts (450)	6,886	5,040	2
Miscellaneous Service Revenues (451)	0	1,206	3
Sales of Water and Water Power (453)	0	0	4
Rent from Electric Property (454)	0	0	5
Interdepartmental Rents (455)	0	0	6
Other Electric Revenues (456)	5,136	7,231	7
Amortization of Construction Grants (457)	0	0	8
Total Other Operating Revenues	12,022	13,477	
Total Operating Revenues	6,393,801	6,738,608	
Operation and Maintenance Expenses			
Power Production Expenses (500-546)	5,175,407	5,533,422	9
Transmission Expenses (550-553)	6,293	36,510	10
Distribution Expenses (560-576)	412,003	290,558	11
Customer Accounts Expenses (901-904)	43,759	43,749	12
Customer Service and Information Expenses (906)	0	0	13
Sales Expenses (910)	0	0	14
Administrative and General Expenses (920-935)	201,041	222,207	15
Total Operation and Maintenance Expenses	5,838,503	6,126,446	
Other Expenses			
Depreciation Expense (403)	413,114	375,515	16
Amortization Expense (404-407)	0	0	17
Taxes (408)	186,414	166,804	18
Total Other Expenses	599,528	542,319	
Total Operating Expenses	6,438,031	6,668,765	
NET OPERATING INCOME	(44,230)	69,843	

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	5,598	1
Other (specify):		
RECONNECT AND OTHER CHARGES	1,288	2
Total Forfeited Discounts (450)	6,886	
Miscellaneous Service Revenues (451):		
NONE		3
Total Miscellaneous Service Revenues (451)	0	
Sales of Water and Water Power (453):		
NONE		4
Total Sales of Water and Water Power (453)	0	
Rent from Electric Property (454):		
NONE		5
Total Rent from Electric Property (454)	0	
Interdepartmental Rents (455):		
NONE		6
Total Interdepartmental Rents (455)	0	
Other Electric Revenues (456):		
OTHER REVENUES	5,136	7
Total Other Electric Revenues (456)	5,136	
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	0	1
Fuel (501)	0	0	2
Operation Supplies and Expenses (502)	0	0	3
Steam from Other Sources (503)	0	0	4
Steam Transferred -- Credit (504)	0	0	5
Maintenance of Steam Production Plant (506)	0	0	6
Total Steam Power Generation Expenses	0	0	
HYDRAULIC POWER GENERATION EXPENSES			
Operation Supervision and Labor (530)	0	0	7
Water for Power (531)	0	0	8
Operation Supplies and Expenses (532)	0	0	9
Maintenance of Hydraulic Production Plant (535)	0	0	10
Total Hydraulic Power Generation Expenses	0	0	
OTHER POWER GENERATION EXPENSES			
Operation Supervision and Labor (538)	0	0	11
Fuel (539)	0	0	12
Operation Supplies and Expenses (540)	0	0	13
Maintenance of Other Power Production Plant (543)	0	0	14
Total Other Power Generation Expenses	0	0	
OTHER POWER SUPPLY EXPENSES			
Purchased Power (545)	5,119,953	5,476,630	15
Other Expenses (546)	55,454	56,792	16
Total Other Power Supply Expenses	5,175,407	5,533,422	
Total Power Production Expenses	5,175,407	5,533,422	
TRANSMISSION EXPENSES			
Operation Supervision and Labor (550)	1,716	36,510	* 17
Operation Supplies and Expenses (551)	4,577	0	18
Maintenance of Transmission Plant (553)	0	0	19
Total Transmission Expenses	6,293	36,510	
DISTRIBUTION EXPENSES			
Operation Supervision Expenses (560)	25,417	60,271	* 20
Line and Station Labor (561)	36,685	30,081	* 21
Line and Station Supplies and Expenses (562)	4,777	9,453	* 22
Street Lighting and Signal System Expenses (565)	0	0	23
Meter Expenses (566)	241	496	24

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
DISTRIBUTION EXPENSES			
Customer Installations Expenses (567)	0	0	25
Miscellaneous Distribution Expenses (569)	16,239	16,239	26
Maintenance of Structures and Equipment (571)	144,553	81,034	* 27
Maintenance of Lines (572)	142,239	57,794	* 28
Maintenance of Line Transformers (573)	9,067	2,978	29
Maintenance of Street Lighting and Signal Systems (574)	31,850	26,932	30
Maintenance of Meters (575)	707	5,038	31
Maintenance of Miscellaneous Distribution Plant (576)	228	242	32
Total Distribution Expenses	412,003	290,558	
CUSTOMER ACCOUNTS EXPENSES			
Meter Reading Labor (901)	8,683	10,127	33
Accounting and Collecting Labor (902)	26,443	25,534	34
Supplies and Expenses (903)	6,196	6,200	35
Uncollectible Accounts (904)	2,437	1,888	36
Customer Service and Information Expenses (906)	0	0	37
Total Customer Accounts Expenses	43,759	43,749	
SALES EXPENSES			
Sales Expenses (910)	0	0	38
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	36,036	43,098	39
Office Supplies and Expenses (921)	12,217	11,546	40
Administrative Expenses Transferred -- Credit (922)	0	0	41
Outside Services Employed (923)	18,011	30,014	* 42
Property Insurance (924)	2,721	3,650	43
Injuries and Damages (925)	9,078	11,500	44
Employee Pensions and Benefits (926)	99,814	103,246	45
Regulatory Commission Expenses (928)	1,865	0	46
Miscellaneous General Expenses (930)	13,185	20,791	* 47
Transportation Expenses (933)	8,114	(1,638)	* 48
Maintenance of General Plant (935)	0	0	49
Total Administrative and General Expenses	201,041	222,207	
Total Operation and Maintenance Expenses	5,838,503	6,126,446	

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.

The Utilities continued their contractual relationship with Manitowoc Public Utilities to provide an employee and overall support. Payments to MPU fluctuated resulting in some changes as follows:

Operation Supervision and Labor (550) - \$0 (2009) & \$34,939 (2008)
Operation Supervision Expenses (560) - 22,865 (2009) & \$49,907 (2008)
Line and Station Labor (561) - 35,063 (2009) & \$27,968 (2008)
Line and Station Supplies and Expenses (562) - \$2,976 (2009) & \$4,944 (2008)
Maintenance of Structures (571) - \$46,202 (2009) & \$34,938 (2008)
Maintenance of Lines (572) - \$46,383 (2009) & \$18,536 (2008)

Maintenance of Structures and Equipment (571) - Increased system maintenance costs, as evidenced by increase in MPU costs, and a portion of obsolete inventory removed from materials when scraped.

Maintenance of Lines (572) - Increased system maintenance costs, as evidenced by increase in MPU costs, and a portion of obsolete inventory removed from materials when scraped.

Maintenance of Line Transformers (573) - Increased system maintenance costs resulted in additional expenditures.

Outside Services Employed (923) - Less outside engineering and consulting costs; using MPU personnel and costs are included in other accounts.

Miscellaneous General Expenses (930) - Reduced costs allocated to this account.

Transportation Expenses (933) - Increased due to less projects and allocation of transportation costs to the project costs.

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		138,644	122,920	1
Social Security		20,554	20,155	2
Wisconsin Gross Receipts Tax		20,752	18,507	3
PSC Remainder Assessment		6,464	5,222	4
Other (specify):				
NONE		0	0	5
Total tax expense		186,414	166,804	

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			Manitowoc				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.192947				3
County tax rate	mills		5.881103				4
Local tax rate	mills		4.462697				5
School tax rate	mills		9.776877				6
Voc. school tax rate	mills		1.695028				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		22.008652				10
Less: state credit	mills		1.130413				11
Net tax rate	mills		20.878239				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		4.462697				14
Combined School Tax Rate	mills		11.471905				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		15.934602				17
Total Tax Rate	mills		22.008652				18
Ratio of Local and School Tax to Total	dec.		0.724015				19
Total tax net of state credit	mills		20.878239				20
Net Local and School Tax Rate	mills		15.116166				21
Utility Plant, Jan. 1	\$	9,965,022	9,965,022				22
Materials & Supplies	\$	463,518	463,518				23
Subtotal	\$	10,428,540	10,428,540				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	10,428,540	10,428,540				26
Assessment Ratio	dec.		0.879500				27
Assessed Value	\$	9,171,901	9,171,901				28
Net Local & School Rate	mills		15.116166				29
Tax Equiv. Computed for Current Year	\$	138,644	138,644				30
Tax Equivalent per 1994 PSC Report	\$	57,418					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32 33
Tax equiv. for current year (see note 5)	\$	138,644					34
Footnotes							35

ELECTRIC UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT						
Organization (301)	0				0	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
Total Intangible Plant	0	0	0	0	0	
STEAM PRODUCTION PLANT						
Land and Land Rights (310)	0				0	4
Structures and Improvements (311)	0				0	5
Boiler Plant Equipment (312)	0				0	6
Engines and Engine Driven Generators (313)	0				0	7
Turbogenerator Units (314)	0				0	8
Accessory Electric Equipment (315)	0				0	9
Miscellaneous Power Plant Equipment (316)	0				0	10
Total Steam Production Plant	0	0	0	0	0	
HYDRAULIC PRODUCTION PLANT						
Land and Land Rights (330)	0				0	11
Structures and Improvements (331)	0				0	12
Reservoirs, Dams and Waterways (332)	0				0	13
Water Wheels, Turbines and Generators (333)	0				0	14
Accessory Electric Equipment (334)	0				0	15
Miscellaneous Power Plant Equipment (335)	0				0	16
Roads, Railroads and Bridges (336)	0				0	17
Total Hydraulic Production Plant	0	0	0	0	0	
OTHER PRODUCTION PLANT						
Land and Land Rights (340)	0				0	18
Structures and Improvements (341)	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)	1,330				1,330	25
Structures and Improvements (352)	5,242				5,242	26
Station Equipment (353)	210,936				210,936	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)	27,711				27,711	29
Overhead Conductors and Devices (356)	59,091				59,091	30
Underground Conduit (357)	827				827	31
Underground Conductors and Devices (358)	7,368				7,368	32
Roads and Trails (359)	0				0	33
Total Transmission Plant	312,505	0	0	0	312,505	
DISTRIBUTION PLANT						
Land and Land Rights (360)	37,227				37,227	34
Structures and Improvements (361)	97,560				97,560	35
Station Equipment (362)	812,683				812,683	36
Storage Battery Equipment (363)	0	6,095			6,095	37
Poles, Towers and Fixtures (364)	577,612	55,427	2,094		630,945	* 38
Overhead Conductors and Devices (365)	657,530	76,063	7,494		726,099	* 39
Underground Conduit (366)	122,587	9,734	692		131,629	40
Underground Conductors and Devices (367)	2,611,839	94,391	8,034		2,698,196	* 41
Line Transformers (368)	1,464,819	116,243	4,900		1,576,162	* 42
Services (369)	381,502	24,637	760		405,379	43
Meters (370)	277,989	3,690	600		281,079	44
Installations on Customers' Premises (371)	7,845				7,845	45
Leased Property on Customers' Premises (372)	3,333				3,333	46
Street Lighting and Signal Systems (373)	857,897				857,897	47
Total Distribution Plant	7,910,423	386,280	24,574	0	8,272,129	
GENERAL PLANT						
Land and Land Rights (389)	0				0	48
Structures and Improvements (390)	58,458				58,458	49
Office Furniture and Equipment (391)	20,866				20,866	50
Computer Equipment (391.1)	64,140	436			64,576	51
Transportation Equipment (392)	406,129		6,286		399,843	52
Stores Equipment (393)	4,973				4,973	53
Tools, Shop and Garage Equipment (394)	60,051				60,051	54
Laboratory Equipment (395)	24,228				24,228	55
Power Operated Equipment (396)	176,711				176,711	56
Communication Equipment (397)	39,969				39,969	57
SCADA Equipment (397.1)	0				0	58
Miscellaneous Equipment (398)	8,573				8,573	59
Other Tangible Property (399)	0				0	60
Total General Plant	864,098	436	6,286	0	858,248	
Total utility plant in service directly assignable	9,087,026	386,716	30,860	0	9,442,882	

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	9,087,026	386,716	30,860	0	9,442,882	

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.

Poles, Towers and Fixtures (364), Overhead Conductors and Devices (365) & Underground Conductors and Devices (367) - Workorders completed in 2009; with a portion reimbursed by the City's TID districts as project plan expenditures.

Line Transformers (368) - purchase of transformers supported on statistical section.

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)	205,000	0	0		205,000	37
Poles, Towers and Fixtures (364)	105,124	0	370		104,754	38
Overhead Conductors and Devices (365)	123,557	0	1,322		122,235	39
Underground Conduit (366)	17,654	6,066	122		23,598	40
Underground Conductors and Devices (367)	276,756	6,392	1,418		281,730	41
Line Transformers (368)	0	0			0	42
Services (369)	149,905	24,201	326		173,780	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	877,996	36,659	3,558	0	911,097	
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	877,996	36,659	3,558	0	911,097	
Common Utility Plant Allocated to Electric Department (300)	0				0	61
Total utility plant in service	877,996	36,659	3,558	0	911,097	

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)	12		1		11	1
7.2/12.5 kV (12kV)	0				0	2
14.4/24.9 kV (25kV)	7	1			8	3
Other:						
NONE	0				0	4
Underground Lines						
2.4/4.16 kV (4kV)	2				2	5
7.2/12.5 kV (12kV)	0				0	6
14.4/24.9 kV (25kV)	6				6	7
Other:						
NONE	0				0	8
Primary Distribution System Voltage(s) -- Rural						
Pole Lines						
2.4/4.16 kV (4kV)	39		1		38	9
7.2/12.5 kV (12kV)	0				0	10
14.4/24.9 kV (25kV)	10	1			11	11
Other:						
NONE	0				0	12
Underground Lines						
2.4/4.16 kV (4kV)	4				4	13
7.2/12.5 kV (12kV)	0				0	14
14.4/24.9 kV (25kV)	9				9	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	0	2
Nonfarm Customers	2	3
Total	2	4
Customers on rural lines at end of year:		5
Rural Customers (served at rural rates):		6
Farm	12	7
Nonfarm	402	8
Total	414	9
Customers served at other than rural rates:		10
Farm	0	11
Nonfarm	85	12
Total	85	13
Total customers on rural lines at end of year	499	14

RURAL LINE CUSTOMERS

Rural Line Customers (Page E-13)

General footnotes

The Utility reviewed and revised its customer counts for customers on rural lines based on customer data.

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	13,300	Tuesday	01/06/2009	08:00	7,525	1
February	02	13,220	Wednesday	02/04/2009	14:00	6,505	2
March	03	12,880	Tuesday	03/03/2009	08:00	7,083	3
April	04	12,410	Tuesday	04/07/2009	09:00	6,608	4
May	05	11,990	Tuesday	05/19/2009	11:00	6,593	5
June	06	15,470	Tuesday	06/23/2009	13:00	6,920	6
July	07	12,680	Wednesday	07/15/2009	12:00	5,113	7
August	08	13,340	Monday	08/10/2009	13:00	6,899	8
September	09	12,460	Monday	09/14/2009	14:00	6,423	9
October	10	11,660	Thursday	10/29/2009	08:00	6,499	10
November	11	11,950	Monday	11/30/2009	16:00	6,477	11
December	12	12,640	Thursday	12/17/2009	10:00	7,371	12
Total		154,000				80,016	

System Name KIEL ELECTRIC UTILITY

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

Type of Reading	Supplier
60 minutes integrated	GREAT LAKES UTILITIES

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		5
Non-Conventional (wind, photovoltaic, etc.)		6
Total Generation	0	7
Purchases	81,676	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	81,676	15
Disposition of Energy		
Sales to Ultimate Consumers (including interdepartmental sales)	79,032	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	79,032	24
Energy Losses:		
Transmission Losses (if applicable)		26
Distribution Losses	2,644	27
Total Energy Losses	2,644	28
Loss Percentage (% Total Energy Losses of Total Source of Energy)	3.2372%	29
Total Disposition of Energy	81,676	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	2,150	19,186	1
Total Sales for Residential Sales		2,150	19,186	
Commercial & Industrial				
COMMERCIAL	CG-1	336	9,007	2
SMALL POWER	CP-1	10	2,038	3
LARGE POWER	CP-2	12	18,448	4
INDUSTRIAL	CP-3	5	29,006	5
INTERDEPARTMENTAL SALES	MP-1	8	364	6
Total Sales for Commercial & Industrial		371	58,863	
Public Street & Highway Lighting				
STREET LIGHTING	MS-1	19	983	7
Total Sales for Public Street & Highway Lighting		19	983	
Sales for Resale				
NONE				8
Total Sales for Sales for Resale		0	0	
TOTAL SALES FOR ELECTRICITY		2,540	79,032	

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)	
		1,187,824	492,908	1,680,732	1
0	0	1,187,824	492,908	1,680,732	
0	4,324	487,726	231,740	719,466	2
0	32,825	136,006	52,269	188,275	3
34,592	342,000	958,360	471,142	1,429,502	4
52,756	557,462	1,473,385	742,256	2,215,641	5
	1,318	22,921	9,351	32,272	6
87,348	937,929	3,078,398	1,506,758	4,585,156	
0	0	91,008	24,883	115,891	7
0	0	91,008	24,883	115,891	
				0	8
0	0	0	0	0	
87,348	937,929	4,357,230	2,024,549	6,381,779	

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	ALLIANT				1
Point of Delivery	MEYER RD SUBSTN				2
Type of Power Purchased (firm, dump, etc.)	FIRM				3
Voltage at Which Delivered	14.4/24.9 KV				4
Point of Metering	MEYER RD/STH 149				5
Total of 12 Monthly Maximum Demands -- kW	153,550				6
Average load factor	72.8655%				7
Total Cost of Purchased Power	5,119,953				8
Average cost per kWh	0.0627				9
On-Peak Hours (if applicable)					10
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	11
January	3,325	4,141			12
February	3,416	4,144			13
March	3,062	3,440			14
April	3,248	3,476			15
May	3,231	3,372			16
June	2,901	3,655			17
July	3,427	3,435			18
August	3,311	3,587			19
September	3,138	3,528			20
October	3,116	3,201			21
November	3,013	3,608			22
December	3,217	3,684			23
Total kWh (000)	38,405	43,271			24

Footnotes:

Particulars	(d)		(e)		
Name of Vendor					25
Point of Delivery					26
Voltage at Which Delivered					27
Point of Metering					28
Type of Power Purchased (firm, dump, etc.)					29
Total of 12 Monthly Maximum Demands -- kW					30
Average load factor					31
Total Cost of Purchased Power					32
Average cost per kWh					33
On-Peak Hours (if applicable)					34
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	35
January					36
February					37
March					38
April					39
May					40
June					41
July					42
August					43
September					44
October					45
November					46
December					47
Total kWh (000)					48

Footnotes:

SUBSTATION EQUIPMENT

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

Particulars (a)	Utility Designation					
	(b)	(c)	(d)	(e)	(f)	
Name of Substation	9TH ST	HUI	KIEL FNDRY	LAND O LAK	MAIN	1
Voltage--High Side	25	25	25	25	25	2
Voltage--Low Side	4	0	4	0	4	3
Num. Main Transformers in Operation	1	1	1	1	1	4
Total Capacity of Transformers in kVA	2,000	2,500	750	2,500	3,750	5
Number of Spare Transformers on Hand	0	0	0	0	0	6
15-Minute Maximum Demand in kW						7
Dt and Hr of Such Maximum Demand						8
Kwh Output						9
Footnotes						10

SUBSTATION EQUIPMENT (continued)

Particulars (g)	Utility Designation					
	(h)	(i)	(j)	(k)	(l)	
Name of Substation	MCDONALDS	MEYER ROAD	NORTH RURA	RIVERVIEW	SARGENTO	16
Voltage--High Side	25	138	25	25	25	17
Voltage--Low Side	4	25	4	4	0	18
Num. of Main Transformers in Operation	1	1	1	1	3	19
Total Capacity of Transformers in kVA	1,000	18,000	2,000	5,000	8,000	20
Number of Spare Transformers on Hand	0	0	0	0	0	21
15-Minute Maximum Demand in kW						22
Dt and Hr of Such Maximum Demand						23
Kwh Output						24
Footnotes						25

SUBSTATION EQUIPMENT (continued)

Particulars (m)	Utility Designation					
	(n)	(o)	(p)	(q)	(r)	
Name of Substation	STOELTINGS	PARK AVE				31
Voltage--High Side	25	25				32
Voltage--Low Side	0	4				33
Num. of Main Transformers in Operation	2	1				34
Capacity of Transformers in kVA	3,000	2,000				35
Number of Spare Transformers on Hand	0					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	2,656	1,154	71,449	1
Acquired during year	120	44	3,975	2
Total	2,776	1,198	75,424	3
Retired during year	24	7	221	4
Sales, transfers or adjustments increase (decrease)				5
Number end of year	2,752	1,191	75,203	6
Number end of year accounted for as follows:				7
In customers' use	2,553	1,007	55,378	8
In utility's use	2	11	3,440	9
Locked meters on customers' premises	0			10
In stock	197	173	16,385	11
Total end of year	2,752	1,191	75,203	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	70	3	843	1
Sodium Vapor	100	85	34,128	2
Sodium Vapor	150	194	116,788	3
Sodium Vapor	250	75	75,282	4
Total		357	227,041	
Ornamental				
Metal Halide/Halogen	175	2	1,405	5
Sodium Vapor	70	9	2,529	6
Sodium Vapor	150	201	128,279	7
Total		212	132,213	
Other				
Sodium Vapor	50	37	7,428	8
Total		37	7,428	