



3013 (02-05-09)

ANNUAL REPORT

OF

Name: LODI MUNICIPAL LIGHT AND WATER UTILITY

Principal Office: 130 SOUTH MAIN STREET
LODI, WI 53555

For the Year Ended: DECEMBER 31, 2009

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

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

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

GENERAL RULES FOR REPORTING

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

SIGNATURE PAGE

I GARY L. WALDEN of
(Person responsible for accounts)

Lodi Municipal Light and Water Utility, certify that I
(Utility Name)

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

(Signature of person responsible for accounts) 03/31/2010
(Date)

ACTING DIRECTOR OF FINANCE
(Title)

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: LODI MUNICIPAL LIGHT AND WATER UTILITY**Utility Address:** 130 SOUTH MAIN STREET
LODI, WI 53555**When was utility organized?** 12/1/1984**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: GARY L. WALDEN**Title:** ACTING DIRECTOR OF FINANCE**Office Address:**130 SOUTH MAIN STREET
LODI, WI 53555**Telephone:** (608) 592 - 3247 EXT 206**Fax Number:** (608) 592 - 3271**Email Address:** gwalden@wppienergy.org

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

Name: GARY L. WALDEN**Title:** ACTING DIRECTOR OF FINANCE**Office Address:**130 SOUTH MAIN STREET
LODI, WI 53555**Telephone:** (608) 592 - 3247 EXT 206**Fax Number:** (608) 592 - 3271 EXT**Email Address:** gwalden@wppienergy.org

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

Name: CHRIS MICHEL**Title:** PRESIDENT**Office Address:**409 PORTAGE STREET
LODI, WI 53555**Telephone:** (608) 220 - 9666**Fax Number:****Email Address:** chrism@yahoo.com

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: JAMES BLOCK**Title:** PARTNER**Office Address:** JOHNSON BLOCK AND OMPANY INC49 KESSEL COURT SUITE 210
MADISON, WI 53711**Telephone:** (608) 274 - 2002**Fax Number:** (608) 274 - 4320**Email Address:** jblock@johnsonblock.com

IDENTIFICATION AND OWNERSHIP

Date of most recent audit report: 2/26/2010

Period covered by most recent audit: 1-1-2009 TO 12-31-2009

Names and titles of utility management including manager or superintendent:

Name:

Title:

Office Address:

Telephone: () - EXT

Fax Number: () -

Email Address:

Name: KENNAN BUHR

Title: UTILITY OPERATIONS MANAGER

Office Address:

113 S. MAIN STREET
LODI, WI 53555

Telephone: (608) 592 - 3246 EXT 209

Fax Number: (608) 592 - 3271 EXT

Email Address: KBuhr@wppienergy.org

Name of utility commission/committee: Lodi Utility Commission

Names of members of utility commission/committee:

- MR PAUL FISK, VICE-PRESIDENT/SECRETARY
- MR TREVOR HOVDE
- MR CHRIS MICHEL, PRESIDENT
- MR JIM MITCHELL
- MR PETER SCHMITZ
- VACANT
- MR PETER VAN NESS

Is sewer service rendered by the utility? NO

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

Date of Ordinance: [REDACTED]

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

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

Firm Name: NONE

Contact Person:

Title:

Telephone:

Fax Number:

Email Address:

Contract/Agreement beginning-ending dates:

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

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	3,447,908	3,419,241	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	2,622,833	2,699,746	2
Depreciation Expense (403)	302,237	265,438	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	237,192	225,252	5
Total Operating Expenses	3,162,262	3,190,436	
Net Operating Income	285,646	228,805	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	285,646	228,805	
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)	(6,357)	0	9
Interest and Dividend Income (419)	10,046	31,194	10
Miscellaneous Nonoperating Income (421)	184,611	188,513	11
Total Other Income	188,300	219,707	
Total Income	473,946	448,512	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(22,183)	(22,183)	12
Other Income Deductions (426)	64,395	55,658	13
Total Miscellaneous Income Deductions	42,212	33,475	
Income Before Interest Charges	431,734	415,037	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	139,142	135,442	14
Amortization of Debt Discount and Expense (428)	12,676	13,294	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	151,818	148,736	
Net Income	279,916	266,301	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	4,931,212	4,664,911	20
Balance Transferred from Income (433)	279,916	266,301	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	5,211,128	4,931,212	

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	3,447,908	0	3,447,908	1
Total (Acct. 400):	3,447,908	0	3,447,908	
Operation and Maintenance Expense (401-402):				
Derived	2,622,833	0	2,622,833	2
Total (Acct. 401-402):	2,622,833	0	2,622,833	
Depreciation Expense (403):				
Derived	302,237	0	302,237	3
Total (Acct. 403):	302,237	0	302,237	
Amortization Expense (404-407):				
Derived	0	0	0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	237,192	0	237,192	5
Total (Acct. 408):	237,192	0	237,192	
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:	285,646	0	285,646	
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):				
INCOME FROM SEWER FOR TAX ON METERS	(6,357)		(6,357)	10
Total (Acct. 418):	(6,357)	0	(6,357)	
Interest and Dividend Income (419):				
INTEREST INCOME	10,046		10,046	11
Total (Acct. 419):	10,046	0	10,046	
Miscellaneous Nonoperating Income (421):				
Contributed Plant - Water		134,541	134,541	12
Contributed Plant - Electric		29,190	29,190	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):				
WEST SIDE WATER IMPACT FEES		20,880	20,880	14
Total (Acct. 421):	0	184,611	184,611	
TOTAL OTHER INCOME:	3,689	184,611	188,300	
MISCELLANEOUS INCOME DEDUCTIONS				
Miscellaneous Amortization (425):				
Regulatory Liability (253) Amortization	(22,183)	0	(22,183)	15
NONE			0	16
Total (Acct. 425):	(22,183)	0	(22,183)	
Other Income Deductions (426):				
Depreciation Expense on Contributed Plant - Water	0	19,326	19,326	17
Depreciation Expense on Contributed Plant - Electric	0	44,494	44,494	18
MEUW MEMBERSHIP DUES - LOBBYING	575		575	19
Total (Acct. 426):	575	63,820	64,395	
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(21,608)	63,820	42,212	
INTEREST CHARGES				
Interest on Long-Term Debt (427):				
Derived	139,142	0	139,142	20
Total (Acct. 427):	139,142	0	139,142	
Amortization of Debt Discount and Expense (428):				
AMORTIZATION OF DEBT DISCOUNT	12,676		12,676	21
Total (Acct. 428):	12,676	0	12,676	
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:	151,818	0	151,818	
NET INCOME:	159,125	120,791	279,916	
EARNED SURPLUS				
Unappropriated Earned Surplus (Beginning of Year) (216):				
Derived	3,292,877	1,638,335	4,931,212	26
Total (Acct. 216):	3,292,877	1,638,335	4,931,212	

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	159,125	120,791	279,916	27
Total (Acct. 433):	159,125	120,791	279,916	
Miscellaneous Credits to Surplus (434):				
NONE			0	28
Total (Acct. 434):	0	0	0	
Miscellaneous Debits to Surplus--Debit (435):				
NONE			0	29
Total (Acct. 435)--Debit:	0	0	0	
Appropriations of Surplus--Debit (436):				
Detail appropriations to (from) account 215			0	30
Total (Acct. 436)--Debit:	0	0	0	
Appropriations of Income to Municipal Funds--Debit (439):				
NONE			0	31
Total (Acct. 439)--Debit:	0	0	0	
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	3,452,002	1,759,126	5,211,128	

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 and 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	580,004	2,867,904	0	0	3,447,908	1
Less: interdepartmental sales	1,999	27,541	0	0	29,540	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	1	(11)			(10)	5
Other Increases or (Decreases)						
to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	578,004	2,840,374	0	0	3,418,378	

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	86,643	0	86,643	1
Electric operating expenses	182,637	0	182,637	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	10,890	0	10,890	7
Water utility plant accounts	0	0	0	8
Electric utility plant accounts	0	0	0	9
Gas utility plant accounts	0	0	0	10
Heating utility plant accounts	0	0	0	11
Sewer utility plant accounts	0	0	0	12
Accum. prov. for depreciation of water plant	1,901	0	1,901	13
Accum. prov. for depreciation of electric plant	73,988	0	73,988	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	356,059	0	356,059	

FULL-TIME EMPLOYEES (FTE)

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

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

Industry (a)	FTE (b)	
Water	2.0	1
Electric	5.5	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)	12,229,663	11,926,252	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	3,131,411	2,934,101	2
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
Total Net Utility Plant	9,098,252	8,992,151	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	6
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	7
Other Investments (124)	0	0	8
Sinking Funds (125)	0	0	9
Depreciation Fund (126)	0	0	10
Other Special Funds (128)	0	0	11
Total Other Property and Investments	0	0	
CURRENT AND ACCRUED ASSETS			
Cash (131)	150	150	12
Special Deposits (134)	449,887	441,075	13
Working Funds (135)	191,042	245,838	14
Temporary Cash Investments (136)	264,984	300,000	15
Notes Receivable (141)	0	0	16
Customer Accounts Receivable (142)	385,516	311,904	17
Other Accounts Receivable (143)	0	0	18
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	19
Receivables from Municipality (145)	19,615	7,641	20
Plant Materials and Operating Supplies (154)	143,617	159,520	21
Merchandise (155)	0	0	22
Other Materials and Supplies (156)	1,440	1,571	23
Stores Expense (163)	0	0	24
Prepayments (165)	0	0	25
Interest and Dividends Receivable (171)	1,769	1,769	26
Accrued Utility Revenues (173)			27
Miscellaneous Current and Accrued Assets (174)			28
Total Current and Accrued Assets	1,458,020	1,469,468	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	66,874	79,111	29
Extraordinary Property Losses (182)	0	0	30
Preliminary Survey and Investigation Charges (183)	0	0	31
Clearing Accounts (184)	0	0	32
Temporary Facilities (185)	0	0	33
Miscellaneous Deferred Debits (186)	0	0	34
Total Deferred Debits	66,874	79,111	
Total Assets and Other Debits	10,623,146	10,540,730	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	1,203,468	1,203,468	35
Appropriated Earned Surplus (215)			36
Unappropriated Earned Surplus (216)	5,211,128	4,931,212	37
Total Proprietary Capital	6,414,596	6,134,680	
LONG-TERM DEBT			
Bonds (221)	3,275,167	3,481,347	38
Advances from Municipality (223)	0	0	39
Other Long-Term Debt (224)	0	0	40
Total Long-Term Debt	3,275,167	3,481,347	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	41
Accounts Payable (232)	169,824	195,933	42
Payables to Municipality (233)	293	6,924	43
Customer Deposits (235)	0	100	44
Taxes Accrued (236)	344,242	311,097	45
Interest Accrued (237)	45,955	33,466	46
Tax Collections Payable (241)	3,989	2,852	47
Miscellaneous Current and Accrued Liabilities (242)	9,983	5,449	48
Total Current and Accrued Liabilities	574,286	555,821	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	49
Customer Advances for Construction (252)			50
Other Deferred Credits (253)	359,097	368,882	51
Total Deferred Credits	359,097	368,882	
OPERATING RESERVES			
Property Insurance Reserve (261)			52
Injuries and Damages Reserve (262)			53
Pensions and Benefits Reserve (263)			54
Miscellaneous Operating Reserves (265)			55
Total Operating Reserves	0	0	
Total Liabilities and Other Credits	10,623,146	10,540,730	

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	5,384,819	0	0	6,541,433	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)	4,329,499	0	0	5,441,188	2
Utility Plant in Service - Contributed Plant (101.2)	1,205,200	0	0	1,243,831	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)	0			9,945	8
Total Utility Plant	5,534,699	0	0	6,694,964	
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)	829,560	0	0	1,560,097	9
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	150,332	0	0	591,422	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	979,892	0	0	2,151,519	
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	4,554,807	0	0	4,543,445	

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)	703,626	1,549,304			2,252,930	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	130,137	172,100			302,237	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	6,357				6,357	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	0	0			0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	136,494	172,100	0	0	308,594	16
Debits during year						17
Book cost of plant retired	10,560	160,886			171,446	18
Cost of removal	0	0			0	19
Other debits (specify):						20
Correction of acct 3912008 over chg	0	421			421	21
					0	22
					0	23
					0	24
Total debits	10,560	161,307	0	0	171,867	25
Balance end of year (111.1)	829,560	1,560,097	0	0	2,389,657	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)	131,006	550,165			681,171	1
Credits During Year						2
Accruals:						3
Charged Other Income Deductions (426)	19,326	44,494			63,820	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	0			0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	19,326	44,494	0	0	63,820	16
Debits during year						17
Book cost of plant retired	0	3,237			3,237	18
Cost of removal	0	0			0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	0	3,237	0	0	3,237	25
Balance end of year (111.2)	150,332	591,422	0	0	741,754	26
Footnotes						27

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

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

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

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

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel (151)					0	0	1
Fuel stock expenses (152)					0	0	2
Plant mat. & oper. sup. (154)			122,640		122,640	138,177	3
Total Electric Utility					122,640	138,177	

Account	Total End of Year	Amount Prior Year	
Electric utility total	122,640	138,177	1
Water utility (154)	20,977	21,343	2
Sewer utility (154)		0	3
Heating utility (154)		0	4
Gas utility (154)		0	5
Merchandise (155)		0	6
Other materials & supplies (156)	1,440	1,571	7
Stores expense (163)		0	8
Total Materials and Supplies	145,057	161,091	

**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)				
1998 G.O. REFUNDING BONDS	879	428	1,171	1
2001 MORTGAGE REVENUE BONDS	1,169	428	7,124	2
2003 MORTGAGE REVENUE BONDS	2,291	428	18,329	3
2007 G. O. REFUNDING BONDS	7,898	428	40,250	4
Total			66,874	
Unamortized premium on debt (251)				
NONE				5
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	1,203,468	1
Changes during year (explain):		
NONE		2
Balance end of year	<u><u>1,203,468</u></u>	

BONDS (ACCT. 221)

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
1998 GO REFUNDING BONDS	10/15/1998	10/15/2012	4.17%	66,095	1
1999 GO BONDS	09/01/1999	05/01/2009	5.11%	0	2
2001 MORTGAGE REVENUE BONDS	02/01/2001	05/01/2021	4.83%	315,000	3
2003 MORTGAGE REVENUE BONDS	06/01/2003	05/01/2023	4.03%	1,440,000	4
2004 STFL	08/24/2004	03/15/2024	5.00%	164,586	5
2005 STFL	08/25/2005	03/15/2025	4.50%	69,486	6
2007 GO REFUNDING BONDS	12/07/2007	05/01/2019	3.86%	920,000	7
2008 STFL	08/28/2008	03/15/2028	4.74%	300,000	8
Total Bonds (Account 221):				3,275,167	

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)					
NONE	00/00/0000	00/00/0000	0.00%		2
Total for Account 224				0	
Notes Payable (231)					
NONE	00/00/0000	00/00/0000	0.00%		3
Total for Account 231				0	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	311,097	1
Accruals:		
Charged water department expense	98,815	2
Charged electric department expense	141,853	3
Charged sewer department expense	2,877	4
Other (explain):		
NONE		5
Total Accruals and other credits	243,545	
Taxes paid during year:		
County, state and local taxes	177,273	6
Social Security taxes	25,331	7
PSC Remainder Assessment	2,927	8
Other (explain):		
Gross Revenue	4,869	9
Total payments and other debits	210,400	
Balance end of year	344,242	

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)					
2003 MRB'S	9,529	58,472	58,927	9,074	1
1998 GO REFUNDING	628	3,173	3,322	479	2
1999 GO BONDS	552	1,105	1,657	0	3
2001 MRB'S	2,704	15,484	15,669	2,519	4
2004 BOARD OF COMM OF PLUBLIC LAND	6,919	8,446	8,739	6,626	5
2005 BOARD OF COMM OF PLUBLIC LAND	2,475	3,027	3,127	2,375	6
2007 GO REFUNDING	5,898	35,153	35,212	5,839	7
2008 BOARD OF COMM OF PUBLIC LAND	4,761	14,282	0	19,043	8
Subtotal	33,466	139,142	126,653	45,955	
Advances from Municipality (223)					
NONE	0			0	9
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
NONE	0			0	10
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	11
Subtotal	0	0	0	0	
Total	33,466	139,142	126,653	45,955	

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):		
SPECIAL DEPOSIT LIGHT AND WATER DEPRECIATION	50,000	6
COMMITMENT TO COMMUNITY	45,338	7
DEBT SERVICE REDEMPTION	173,257	8
REVENUE BOND RESERVE	181,292	9
Total (Acct. 134):	449,887	
Notes Receivable (141):		
NONE		10
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	56,352	11
Electric	329,164	12
Sewer (Regulated)		13
Other (specify):		
NONE		14
Total (Acct. 142):	385,516	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		15
Merchandising, jobbing and contract work		16
Other (specify):		
NONE		17
Total (Acct. 143):	0	
Receivables from Municipality (145):		
RECEIVABLES FROM MUNICIPALITY TAX COLLECTION	19,615	* 18
Total (Acct. 145):	19,615	

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)	
Prepayments (165):		
NONE		19
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		20
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
NONE		21
Total (Acct. 183):	0	
Clearing Accounts (184):		
NONE		22
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE		23
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
NONE		24
Total (Acct. 186):	0	
Payables to Municipality (233):		
PAYABLE TO MUNICIPALITY	293	25
Total (Acct. 233):	293	
Other Deferred Credits (253):		
Regulatory Liability	310,550	26
LOW INCOME ASSISTANCE	9,225	27
ENERGY CONSERVATION	39,322	28
Total (Acct. 253):	359,097	

DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

Please explain amounts in Accounts 143, 145 and/or 233 in excess of \$10,000, providing a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

\$11,080 of the 2008 delinquent tax bills rolled to the RE and PP tax roll were not cleared from account 145 in 2009. This was cleared in 2010.

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)	4,319,087	5,381,303	0	0	9,700,390	1
Materials and Supplies	21,160	130,408	0	0	151,568	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (111.1)	766,593	1,554,700	0	0	2,321,293	4
Customer Advances for Construction					0	5
Regulatory Liability	65,540	256,101	0	0	321,641	6
NONE					0	7
Average Net Rate Base	3,508,114	3,700,910	0	0	7,209,024	
Net Operating Income	115,534	170,112	0	0	285,646	8
Net Operating Income as a percent of						
Average Net Rate Base	3.29%	4.60%	N/A	N/A	3.96%	

**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	67,800	264,933	0	0	332,733	1
Add credits during year:						
NONE					0	2
Deduct charges:						
Miscellaneous Amortization (425)	4,520	17,663	0	0	22,183	3
Other (specify):						
NONE					0	4
Balance End of Year	63,280	247,270	0	0	310,550	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

none

2. Leaseholder changes.

None

3. Extensions of service.

2,120 feet of 8 and 12 inch water mains were extended into two existing new subdivisions. *

There was no electric primary extensions during 2009.

4. Estimated changes in revenues due to rate changes.

The average rate increase in water of 34% effective 12-1-2009 generated an estimated \$8,500 in additional revenue in 2009. *

5. Obligations incurred or assumed, excluding commercial paper.

None

6. Formal proceedings with the Public Service Commission.

A request for a rate increase in water and electric rates was presented to the PSC during 2009. An average rate in increase of 34% was granted effective 12-1-2009. The electric rate increase is pending as of the end of 2009. *

7. Any additional matters.

None

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	559,003	524,063	1
Total Sales of Water	559,003	524,063	
Other Operating Revenues			
Forfeited Discounts (470)	1,374	1,297	2
Rents from Water Property (472)	0	0	3
Interdepartmental Rents (473)	0	0	4
Other Water Revenues (474)	19,627	22,733	5
Total Other Operating Revenues	21,001	24,030	
Total Operating Revenues	580,004	548,093	
Operation and Maintenance Expenses			
Source of Supply Expense (600-617)	16,493	17,746	6
Pumping Expenses (620-633)	41,459	46,225	7
Water Treatment Expenses (640-652)	5,063	5,846	8
Transmission and Distribution Expenses (660-678)	69,970	82,258	9
Customer Accounts Expenses (901-906)	22,296	21,594	10
Sales Expenses (910)	0	0	11
Administrative and General Expenses (920-932)	83,717	85,240	12
Total Operation and Maintenance Expenses	238,998	258,909	
Other Operating Expenses			
Depreciation Expense (403)	130,137	100,985	13
Amortization Expense (404-407)	0	0	14
Taxes (408)	95,335	84,632	15
Total Other Operating Expenses	225,472	185,617	
Total Operating Expenses	464,470	444,526	
NET OPERATING INCOME	115,534	103,567	

WATER OPERATING REVENUES - SALES OF WATER

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

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential (460.1)				1
Commercial (460.2)				2
Industrial (460.3)				3
Public Authority (460.4)				4
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential (461.1)	1,110	51,155	209,155	5
Commercial (461.2)	131	13,386	41,206	6
Industrial (461.3)	4	47,998	102,782	7
Public Authority (461.4)	22	7,459	20,886	8
Total Metered Sales to General Customers (461)	1,267	119,998	374,029	
Private Fire Protection Service (462)	12		9,223	9
Public Fire Protection Service (463)	1,262		173,752	10
Other Water Sales (465)				11
Sales for Resale (466)		0	0	12
Interdepartmental Sales (467)	2	103	1,999	13
Total Sales of Water	2,543	120,101	559,003	

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)	173,752	3
NONE		4
Total Public Fire Protection Service (463)	173,752	
Forfeited Discounts (470):		
NONE		5
Customer late payment charges	1,374	6
Other (specify):		
Total Forfeited Discounts (470)	1,374	
Rents from Water Property (472):		
NONE		7
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE		8
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
MISC REVENUE FROM REIMBURSEMENT OF DAMAGED UTILITY PROPERTY	3,566	9
MAINT. OF METERS AND TESTING OF METERS CHARGED TO SEWER	9,704	10
Return on net investment in meters charged to sewer department	6,357	11
Other (specify):		
Total Other Water Revenues (474)	19,627	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
SOURCE OF SUPPLY EXPENSES			
Operation Supervision and Engineering (600)		0	1
Operation Labor and Expenses (601)	16,493	17,746	2
Purchased Water (602)		0	3
Miscellaneous Expenses (603)		0	4
Rents (604)		0	5
Maintenance Supervision and Engineering (610)		0	6
Maintenance of Structures and Improvements (611)		0	7
Maintenance of Collecting and Impounding Reservoirs (612)		0	8
Maintenance of Lake, River and Other Intakes (613)		0	9
Maintenance of Wells and Springs (614)		0	10
Maintenance of Supply Mains (616)		0	11
Maintenance of Miscellaneous Water Source Plant (617)		0	12
Total Source of Supply Expenses	16,493	17,746	
PUMPING EXPENSES			
Operation Supervision and Engineering (620)		0	13
Fuel for Power Production (621)		0	14
Power Production Labor and Expenses (622)		0	15
Fuel or Power Purchased for Pumping (623)	27,913	38,860	* 16
Pumping Labor and Expenses (624)		0	17
Expenses Transferred--Credit (625)		0	18
Miscellaneous Expenses (626)		0	19
Rents (627)		0	20
Maintenance Supervision and Engineering (630)	1,413	543	21
Maintenance of Structures and Improvements (631)		0	22
Maintenance of Power Production Equipment (632)		0	23
Maintenance of Pumping Equipment (633)	12,133	6,822	24
Total Pumping Expenses	41,459	46,225	
WATER TREATMENT EXPENSES			
Operation Supervision and Engineering (640)		0	25
Chemicals (641)	5,063	5,846	26
Operation Labor and Expenses (642)		0	27
Miscellaneous Expenses (643)		0	28
Rents (644)		0	29
Maintenance Supervision and Engineering (650)		0	30
Maintenance of Structures and Improvements (651)		0	31
Maintenance of Water Treatment Equipment (652)		0	32
Total Water Treatment Expenses	5,063	5,846	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Supervision and Engineering (660)	35,693	23,625	* 33
Storage Facilities Expenses (661)		0	34
Transmission and Distribution Lines Expenses (662)		0	35
Meter Expenses (663)		0	36
Customer Installations Expenses (664)		0	37
Miscellaneous Expenses (665)	2,155	7,644	38
Rents (666)		0	39
Maintenance Supervision and Engineering (670)		0	40
Maintenance of Structures and Improvements (671)		0	41
Maintenance of Distribution Reservoirs and Standpipes (672)		1,300	42
Maintenance of Transmission and Distribution Mains (673)	8,559	16,564	43
Maintenance of Services (675)	3,588	1,814	44
Maintenance of Meters (676)	9,190	11,207	45
Maintenance of Hydrants (677)	9,585	19,643	* 46
Maintenance of Miscellaneous Plant (678)	1,200	461	47
Total Transmission and Distribution Expenses	69,970	82,258	
CUSTOMER ACCOUNTS EXPENSES			
Supervision (901)		0	48
Meter Reading Expenses (902)	624	1,758	49
Customer Records and Collection Expenses (903)	21,671	19,790	50
Uncollectible Accounts (904)	1	46	51
Miscellaneous Customer Accounts Expenses (905)		0	52
Customer Service and Information Expenses (906)		0	53
Total Customer Accounts Expenses	22,296	21,594	
SALES EXPENSES			
Sales Expenses (910)		0	54
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	1,020	628	55
Office Supplies and Expenses (921)	7,183	9,519	56
Administrative Expenses Transferred--Credit (922)		0	57
Outside Services Employed (923)	14,299	18,845	58
Property Insurance (924)	6,444	5,486	59
Injuries and Damages (925)		0	60
Employee Pensions and Benefits (926)	26,120	18,325	61
Regulatory Commission Expenses (928)	5,209	0	62
Duplicate Charges--Credit (929)		0	63

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
ADMINISTRATIVE AND GENERAL EXPENSES			
Miscellaneous General Expenses (930)	10,700	13,248	64
Rents (931)		0	65
Maintenance of General Plant (932)	12,742	19,189	66
Total Administrative and General Expenses	83,717	85,240	
Total Operation and Maintenance Expenses	238,998	258,909	

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 15%, but not less \$10,000, please explain.

FUEL OR POWER PURCHASED FOR PUMPING: THERE WAS A POWER BILLING ERROR IN DEC. 2008 OF \$6,540 THAT WAS CORRECTED IN 2009.

MAINTENANCE OF HYDRANTS - IN 2008 THE UTILITY EMPHASISED HYDRANT REPAIR AND REBUILT SEVERAL HYDRANTS AND BECAUSE OF THAT THERE WAS ONLY A FEW THAT REQUIRED REBUILDING.

OPERATION AND ENGINEERING - THE INCREASE IN THIS AREA IS DUE TO A GREATLY REDUCED CAPITAL PROJECT EXPENSES. IN 2008 30% OF THIS EXPENSE WAS ALLOCATED TO CAPITAL AND NONE IN 2009.

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		94,303	74,619	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		6,357	0	2
Net property tax equivalent		87,946	74,619	
Social Security		7,389	10,013	3
PSC Remainder Assessment		0	0 *	4
Other (specify): NONE		0	0	5
Total tax expense		95,335	84,632	

TAXES (ACCT. 408 - WATER)

Taxes (Acct. 408 - Water) (Page W-06)

Explain zero value(s) for PSC Remainder Assessment and/or Social Security.

THE UTILITY HAS NO WATER CUSTOMERS OUTSIDE OF THE CITY LIMITS.

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			Columbia				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.184135				3
County tax rate	mills		4.734086				4
Local tax rate	mills		7.069488				5
School tax rate	mills		11.812466				6
Voc. school tax rate	mills		1.424667				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		25.224842				10
Less: state credit	mills		1.717823				11
Net tax rate	mills		23.507019				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		7.069488				14
Combined School Tax Rate	mills		13.237133				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		20.306621				17
Total Tax Rate	mills		25.224842				18
Ratio of Local and School Tax to Total	dec.		0.805025				19
Total tax net of state credit	mills		23.507019				20
Net Local and School Tax Rate	mills		18.923731				21
Utility Plant, Jan. 1	\$	5,384,819	5,384,819				22
Materials & Supplies	\$	22,426	22,426				23
Subtotal	\$	5,407,245	5,407,245				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	5,407,245	5,407,245				26
Assessment Ratio	dec.		0.921600				27
Assessed Value	\$	4,983,317	4,983,317				28
Net Local & School Rate	mills		18.923731				29
Tax Equiv. Computed for Current Year	\$	94,303	94,303				30
Tax Equivalent per 1994 PSC Report	\$	35,929					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	94,303					34
Footnotes			*				35

PROPERTY TAX EQUIVALENT (WATER)

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

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

The 2008 total materials and supplies were overstated by \$488. This has now been corrected.

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT						
Organization (301)	0				0	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
Total Intangible Plant	0	0	0	0	0	
SOURCE OF SUPPLY PLANT						
Land and Land Rights (310)	1,200				1,200	4
Structures and Improvements (311)	0				0	5
Collecting and Impounding Reservoirs (312)	0				0	6
Lake, River and Other Intakes (313)	0				0	7
Wells and Springs (314)	396,161				396,161	8
Supply Mains (316)	0				0	9
Other Water Source Plant (317)	0				0	10
Total Source of Supply Plant	397,361	0	0	0	397,361	
PUMPING PLANT						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	482,291				482,291	12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	351,364	796			352,160	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	2,025				2,025	16
Total Pumping Plant	835,680	796	0	0	836,476	
WATER TREATMENT PLANT						
Land and Land Rights (330)	0				0	17
Structures and Improvements (331)	0				0	18
Sand or Other Media Filtration Equipment (332)	16,756			6,354	23,110	* 19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
Total Water Treatment Plant	16,756	0	0	6,354	23,110	
TRANSMISSION AND DISTRIBUTION PLANT						
Land and Land Rights (340)	22,620				22,620	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	330,113				330,113	24
Transmission and Distribution Mains (343)	1,562,399	17,056	8,112		1,571,343	25
Services (345)	335,830				335,830	26
Meters (346)	302,710	7,159	2,448		307,421	27
Hydrants (348)	151,631				151,631	28

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT						
Other Transmission and Distribution Plant (349)	0				0	29
Total Transmission and Distribution Plant	2,705,303	24,215	10,560	0	2,718,958	
GENERAL PLANT						
Land and Land Rights (389)	0				0	30
Structures and Improvements (390)	11,235				11,235	31
Office Furniture and Equipment (391)	16,777				16,777	32
Computer Equipment (391.1)	90,523				90,523	33
Transportation Equipment (392)	108,237				108,237	34
Stores Equipment (393)	1,143				1,143	35
Tools, Shop and Garage Equipment (394)	30,184			19	30,203	* 36
Laboratory Equipment (395)	9,699				9,699	37
Power Operated Equipment (396)	0				0	38
Communication Equipment (397)	79,038				79,038	39
SCADA Equipment (397.1)	0				0	40
Miscellaneous Equipment (398)	6,739				6,739	41
Total General Plant	353,575	0	0	19	353,594	
Total utility plant in service directly assignable	4,308,675	25,011	10,560	6,373	4,329,499	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	4,308,675	25,011	10,560	6,373	4,329,499	

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

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

If Adjustments for any account are nonzero, please explain.

Adjustments to accounts 332 and 394 were made to bring the PSC report in line with the utility general ledger. The excel worksheet used to track activity was not in agreement with the general ledger due to omissions and recording errors.

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT						
Organization (301)	0				0	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
Total Intangible Plant	0	0	0	0	0	
SOURCE OF SUPPLY PLANT						
Land and Land Rights (310)	0				0	4
Structures and Improvements (311)	0				0	5
Collecting and Impounding Reservoirs (312)	0				0	6
Lake, River and Other Intakes (313)	0				0	7
Wells and Springs (314)	0				0	8
Supply Mains (316)	0				0	9
Other Water Source Plant (317)	0				0	10
Total Source of Supply Plant	0	0	0	0	0	
PUMPING PLANT						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	0				0	12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	0				0	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	0				0	16
Total Pumping Plant	0	0	0	0	0	
WATER TREATMENT PLANT						
Land and Land Rights (330)	0				0	17
Structures and Improvements (331)	0				0	18
Sand or Other Media Filtration Equipment (332)	0				0	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
Total Water Treatment Plant	0	0	0	0	0	
TRANSMISSION AND DISTRIBUTION PLANT						
Land and Land Rights (340)	0				0	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	0				0	24
Transmission and Distribution Mains (343)	763,485	89,434			852,919	25
Services (345)	200,771	29,950			230,721	26
Meters (346)	0				0	27
Hydrants (348)	111,400	10,160			121,560	28

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT						
Other Transmission and Distribution Plant (349)	0				0	29
Total Transmission and Distribution Plant	1,075,656	129,544	0	0	1,205,200	
GENERAL PLANT						
Land and Land Rights (389)	0				0	30
Structures and Improvements (390)	0				0	31
Office Furniture and Equipment (391)	0				0	32
Computer Equipment (391.1)	0				0	33
Transportation Equipment (392)	0				0	34
Stores Equipment (393)	0				0	35
Tools, Shop and Garage Equipment (394)	0				0	36
Laboratory Equipment (395)	0				0	37
Power Operated Equipment (396)	0				0	38
Communication Equipment (397)	0				0	39
SCADA Equipment (397.1)	0				0	40
Miscellaneous Equipment (398)	0				0	41
Total General Plant	0	0	0	0	0	
Total utility plant in service directly assignable	1,075,656	129,544	0	0	1,205,200	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	1,075,656	129,544	0	0	1,205,200	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

--Plant Financed by Utility or Municipality--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
 2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
SOURCE OF SUPPLY PLANT				
Structures and Improvements (311)	0	0.00%		1
Collecting and Impounding Reservoirs (312)	0	0.00%		2
Lake, River and Other Intakes (313)	0	0.00%		3
Wells and Springs (314)	96,069	2.90%	11,489	4
Supply Mains (316)	0	0.00%		5
Other Water Source Plant (317)	0	0.00%		6
Total Source of Supply Plant	96,069		11,489	
PUMPING PLANT				
Structures and Improvements (321)	49,156	3.20%	15,433	7
Other Power Production Equipment (323)	0	0.00%		8
Electric Pumping Equipment (325)	112,227	4.40%	15,478	9
Diesel Pumping Equipment (326)	0	0.00%		10
Other Pumping Equipment (328)	1,004	4.40%	89	11
Total Pumping Plant	162,387		31,000	
WATER TREATMENT PLANT				
Structures and Improvements (331)	0	0.00%		12
Sand or Other Media Filtration Equipment (332)	17,017	6.00%		* 13
Membrane Filtration Equipment (333)	0	0.00%		14
Other Water Treatment Equipment (334)	0	0.00%		15
Total Water Treatment Plant	17,017		0	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	0	0.00%		16
Distribution Reservoirs and Standpipes (342)	61,099	1.90%	6,272	17
Transmission and Distribution Mains (343)	(7,525)	1.30%	20,369	* 18
Services (345)	58,142	2.90%	9,739	19
Meters (346)	91,353	5.50%	16,779	* 20
Hydrants (348)	23,238	2.20%	3,336	21
Other Transmission and Distribution Plant (349)	0	0.00%		22
Total Transmission and Distribution Plant	226,307		56,495	
GENERAL PLANT				
Structures and Improvements (390)	4,874	2.90%	326	23
Office Furniture and Equipment (391)	10,153	5.80%	973	24
Computer Equipment (391.1)	26,746	2.67%	832	25
Transportation Equipment (392)	78,454	13.30%	14,396	26
Stores Equipment (393)	537	5.80%	66	27
Tools, Shop and Garage Equipment (394)	15,561	5.80%	1,751	28
Laboratory Equipment (395)	5,020	5.80%	563	29

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314					107,558	4
316					0	5
317					0	6
	0	0	0	0	107,558	
321					64,589	7
323					0	8
325					127,705	9
326					0	10
328					1,093	11
	0	0	0	0	193,387	
331					0	12
332				6,093	23,110 *	13
333					0	14
334					0	15
	0	0	0	6,093	23,110	
341					0	16
342					67,371	17
343	8,112			(3,177)	1,555 *	18
345					67,881	19
346	2,448			3,440	109,124 *	20
348					26,574	21
349					0	22
	10,560	0	0	263	272,505	
390					5,200	23
391					11,126	24
391.1					27,578	25
392					92,850	26
393					603	27
394					17,312	28
395					5,583	29

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

--Plant Financed by Utility or Municipality--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
 2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
GENERAL PLANT				
Power Operated Equipment (396)	0	0.00%		30
Communication Equipment (397)	56,493	15.00%	11,856	31
SCADA Equipment (397.1)	0	0.00%		32
Miscellaneous Equipment (398)	4,008	5.80%	391	33
Total General Plant	201,846		31,154	
Total accum. prov. directly assignable	703,626		130,138	
 Common Utility Plant Allocated to Water Department	 0	 0.00%		 34
Total accum. prov. for depreciation	703,626		130,138	

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
396					0	30
397					68,349	31
397.1					0	32
398					4,399	33
	0	0	0	0	233,000	
	10,560	0	0	6,356	829,560	
					0	34
	10,560	0	0	6,356	829,560	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER
--Plant Financed by Utility or Municipality--

Accumulated Provision for Depreciation - Water --Plant Financed by Utility or Municipality-- (Page W-10)

If Adjustments for any account are nonzero, please explain.

Adjustments to accounts 332, 343 and 346 were made to bring the PSC report in line with the utility general ledger. The excel worksheet used to track activity was not in agreement with the general ledger due to omissions and recording errors.

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

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ACCUMULATED PROVISION FOR DEPRECIATION - WATER

--Plant Financed by Contributions--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
 2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
SOURCE OF SUPPLY PLANT				
Structures and Improvements (311)	0	0.00%		1
Collecting and Impounding Reservoirs (312)	0	0.00%		2
Lake, River and Other Intakes (313)	0	0.00%		3
Wells and Springs (314)	0	0.00%		4
Supply Mains (316)	0	0.00%		5
Other Water Source Plant (317)	0	0.00%		6
Total Source of Supply Plant	0		0	
PUMPING PLANT				
Structures and Improvements (321)	0	0.00%		7
Other Power Production Equipment (323)	0	0.00%		8
Electric Pumping Equipment (325)	0	0.00%		9
Diesel Pumping Equipment (326)	0	0.00%		10
Other Pumping Equipment (328)	0	0.00%		11
Total Pumping Plant	0		0	
WATER TREATMENT PLANT				
Structures and Improvements (331)	0	0.00%		12
Sand or Other Media Filtration Equipment (332)	0	0.00%		13
Membrane Filtration Equipment (333)	0	0.00%		14
Other Water Treatment Equipment (334)	0	0.00%		15
Total Water Treatment Plant	0		0	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	0	0.00%		16
Distribution Reservoirs and Standpipes (342)	0	0.00%		17
Transmission and Distribution Mains (343)	73,288	1.30%	10,507	18
Services (345)	40,796	2.90%	6,257	19
Meters (346)	0	0.00%		20
Hydrants (348)	16,922	2.20%	2,563	21
Other Transmission and Distribution Plant (349)	0	0.00%		22
Total Transmission and Distribution Plant	131,006		19,327	
GENERAL PLANT				
Structures and Improvements (390)	0	0.00%		23
Office Furniture and Equipment (391)	0	0.00%		24
Computer Equipment (391.1)	0	0.00%		25
Transportation Equipment (392)	0	0.00%		26
Stores Equipment (393)	0	0.00%		27
Tools, Shop and Garage Equipment (394)	0	0.00%		28
Laboratory Equipment (395)	0	0.00%		29

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314					0	4
316					0	5
317					0	6
	0	0	0	0	0	
321					0	7
323					0	8
325					0	9
326					0	10
328					0	11
	0	0	0	0	0	
331					0	12
332					0	13
333					0	14
334					0	15
	0	0	0	0	0	
341					0	16
342					0	17
343					83,795	18
345					47,053	19
346					0	20
348					19,485	21
349					0	22
	0	0	0	0	150,333	
390					0	23
391					0	24
391.1					0	25
392					0	26
393					0	27
394					0	28
395					0	29

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

--Plant Financed by Contributions--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
GENERAL PLANT				
Power Operated Equipment (396)	0	0.00%		30
Communication Equipment (397)	0	0.00%		31
SCADA Equipment (397.1)	0	0.00%		32
Miscellaneous Equipment (398)	0	0.00%		33
Total General Plant	0		0	
Total accum. prov. directly assignable	131,006		19,327	
Common Utility Plant Allocated to Water Department	0	0.00%		34
Total accum. prov. for depreciation	131,006		19,327	

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
396					0	30
397					0	31
397.1					0	32
398					0	33
	0	0	0	0	0	
	0	0	0	0	150,333	
					0	34
	0	0	0	0	150,333	

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			7,027	7,027	1
February			6,259	6,259	2
March			6,648	6,648	3
April			6,679	6,679	4
May			7,101	7,101	5
June			11,456	11,456	6
July			19,034	19,034	7
August			19,185	19,185	8
September			20,750	20,750	9
October			11,750	11,750	10
November			6,207	6,207	11
December			6,515	6,515	12
Total annual pumpage	0	0	128,611	128,611	

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):	128,611	1
Less: Gallons (000's) used in the treatment process:	0	2
Subtotal: Gallons (000's) entering distribution system:	128,611	3
Less: Gallons (000's) sold:	120,101	4
Gallons (000's) entering distribution system but not sold:	8,510	5
Estimated Water Usage:		6
Gallons (000's) used to flush mains:	990	7
Gallons (000's) used for fire protection:	15	8
Gallons (000's) used to prevent freezing of distribution system:	106	9
Gallons (000's) used for other system uses:		10
Subtotal Estimated Usage:	1,111	11
Estimated Water Losses:		12
Gallons (000's) lost due to main leaks or breaks:	1,278	13
Gallons (000's) lost due to service leaks or breaks:	140	14
Gallons (000's) lost due to hydrant leaks, tank overflows and pressure reducing valves:	220	15
Gallons (000's) for unauthorized usage such as vandalism and theft:	0	16
Gallons (000's) not accounted for:	5,761	17
Subtotal of Estimated Losses:	7,399	18
Percentage of water entering distribution system sold:	93%	19
Percentage of unaccounted for water:	4%	20
If more than 15%, indicate causes:		21

If more than 15%, state what action has been taken to reduce water loss:

OTHER STATISTICS

Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)	978	22
Date of maximum: 08/31/2009		23
Cause of maximum: Lodi Canning Company at Peak Production.		24
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)	120	25
Date of minimum: 05/01/2009		26
Total KWH used by the utility (include pumping, treatment facilities and other utility operations):	200,954	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:	6	32
Number of service breaks repaired this year:	2	33
Population served (estimate the number of individuals served):		34
Inside municipality?	3,007	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)	
CHESTNUT/STRANGEWAY	3	300	18	158,000	Yes	1
COLUMBUS STREET	2	334	12	152,000	Yes	2
SAUK STREET	4	406	14	47,000	Yes	3

SOURCES OF WATER SUPPLY - SURFACE WATERS

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

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	1
Identification	1	2	3	1
Location	COLUMBUS STREET	COLUMBUS STREET	STRANGWAY AVENUE	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	FAIRBANKS	PEERLESS	GOULDS	5
Year Installed	1935	1986	1997	6
Type	CENTRIFUGAL	CENTRIFUGAL	VERTICAL TURBINE	7
Actual Capacity (gpm)	500	500	1,000	8
Pump Motor or Standby Engine Mfr	FAIRBANKS	MARATHON	GENERAL ELECTRIC	9
Year Installed	1935	1986	1997	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	30	50	100	12
Footnotes				13
				14

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	15
Identification	4			15
Location	SAUK STREET			16
Purpose	P			17
Destination	D			18
Pump Manufacturer	GOULDS			19
Year Installed	2000			20
Type	VERTICAL TURBINE			21
Actual Capacity (gpm)	1,000			22
Pump Motor or Standby Engine Mfr	ELEC MOTOR INTENTL 549			23
Year Installed	2000			24
Type	ELECTRIC			25
Horsepower	125			26
Footnotes				27
				28

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	1	2	3	4
Identification number or name				1	2	3	4
RESERVOIRS, STANDPIPES OR ELEVATED TANKS							2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	R	R				3
Year constructed	1951	1962	1999				4
Primary material (earthen, steel, concrete, other)	CONCRETE	CONCRETE	CONCRETE				5
Elevation difference in feet (See Headnote 3.)	184	92	65				6
Total capacity in gallons (actual)	185,400	146,000	200,000				7
							12
WATER TREATMENT PLANT							13
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID	LIQUID				14
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	WELLHOUSE				15
Filters, type (gravity, pressure, other, none)	NONE	NONE	NONE				16
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0000	0.0000	0.0000				17
Is a corrosion control chemical used (yes, no)?	N	N	N				18
Is water fluoridated (yes, no)?	Y	Y	Y				19
Footnotes							20

WATER MAINS

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

Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	Number of Feet			Adjustments Increase or (Decrease) (g)	End of Year (h)	
			First of Year (d)	Added During Year (e)	Retired During Year (f)			
M	D	2.000	184				184	1
M	D	3.000	0				0	2
M	D	4.000	15,842				15,842	3
M	D	6.000	27,277	33	21		27,289	* 4
M	D	8.000	37,586	1,606	15		39,177	* 5
M	D	10.000	8,466				8,466	6
M	D	12.000	8,696	514			9,210	* 7
Total Within Municipality			98,051	2,153	36	0	100,168	
Total Utility			98,051	2,153	36	0	100,168	

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.

33 FEET OF THIS MAIN ADDITION WAS FINANCED BY THE UTILITY. THE REMAINING 2,120 FEET WAS FINANCED BY DEVELOPER.

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	0.375	10				10		1
L	0.625	159				159		2
M	0.750	298				298		3
M	1.000	566	34			600	92 *	4
M	1.250	3				3		5
M	1.500	40				40		6
M	2.000	32				32		7
M	4.000	2				2		8
M	6.000	5	1			6	3 *	9
Total Utility		1,115	35	0	0	1,150	95	

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.

35 SERVICES WERE ADDED IN 2009 ALL FINANCED BY THE DEVELOPER.

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	1,256	12	23	2	1,247	132	1
1.000	31				31	3	2
1.250	0				0	0	3
1.500	9	1		1	11	3	4
2.000	17				17	1	5
3.000	6				6	6	6
4.000	0				0	0	7
6.000	2			(1)	1	1	8
8.000	1			(1)	0	0	9
10.000	1			(1)	0	0	10
Total:	1,323	13	23	0	1,313	146	

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	1,104	98	1	5	0	39	1,247	1
1.000	6	17	1	3	0	4	31	2
1.250	0	0	0	0	0	0	0	3
1.500	0	8	1	1	0	1	11	4
2.000	0	8	0	7	0	2	17	5
3.000	0	0	0	6	0	0	6	6
4.000	0	0	0	0	0	0	0	7
6.000	0	0	1	0	0	0	1	8
8.000	0	0	0	0	0	0	0	9
10.000	0	0	0	0	0	0	0	10
Total:	1,110	131	4	22	0	46	1,313	

METERS

Meters (Page W-21)

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

YES

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	175	4			179	2
Total Fire Hydrants	175	4	0	0	179	
Flushing Hydrants						
	175	4			179	3
Total Flushing Hydrants	175	4	0	0	179	

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:	179
Number of distribution system valves end of year:	524
Number of distribution valves operated during year:	524

ELECTRIC OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Electricity			
Sales of Electricity (440-448)	2,843,997	2,794,349	1
Total Sales of Electricity	2,843,997	2,794,349	
Other Operating Revenues			
Forfeited Discounts (450)	5,833	5,529	2
Miscellaneous Service Revenues (451)	3,381	5,636	3
Sales of Water and Water Power (453)	0	0	4
Rent from Electric Property (454)	11,495	11,291	5
Interdepartmental Rents (455)	0	0	6
Other Electric Revenues (456)	3,198	54,343	7
Total Other Operating Revenues	23,907	76,799	
Total Operating Revenues	2,867,904	2,871,148	
Operation and Maintenance Expenses			
Power Production Expenses (500-557)	1,999,108	1,999,406	8
Transmission Expenses (560-573)	0	0	9
Distribution Expenses (580-598)	133,996	165,344	10
Customer Accounts Expenses (901-905)	47,608	54,259	11
Customer Service and Information Expenses (906)	0	0	12
Sales Expenses (911-916)	4,207	15,233	13
Administrative and General Expenses (920-932)	198,916	206,595	14
Total Operation and Maintenance Expenses	2,383,835	2,440,837	
Other Expenses			
Depreciation Expense (403)	172,100	164,453	15
Amortization Expense (404-407)	0	0	16
Taxes (408)	141,857	140,620	17
Total Other Expenses	313,957	305,073	
Total Operating Expenses	2,697,792	2,745,910	
NET OPERATING INCOME	170,112	125,238	

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):		
NONE		1
Customer late payment charges	5,833	2
Other (specify):		
Total Forfeited Discounts (450)	5,833	
Miscellaneous Service Revenues (451):		
INSTALLATION AND UPGRADING OF SERVICES.	3,381	3
Total Miscellaneous Service Revenues (451)	3,381	
Sales of Water and Water Power (453):		
NONE		4
Total Sales of Water and Water Power (453)	0	
Rent from Electric Property (454):		
POLE RENTAL FROM VERIZON.	11,495	5
Total Rent from Electric Property (454)	11,495	
Interdepartmental Rents (455):		
NONE		6
Total Interdepartmental Rents (455)	0	
Other Electric Revenues (456):		
WORKMAN COMP INSURANCE REFUND FROM 2008.	3,198	7
Total Other Electric Revenues (456)	3,198	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)
POWER PRODUCTION EXPENSES		
STEAM POWER GENERATION EXPENSES		
Operation Supervision and Engineering (500)	0	1
Fuel (501)	0	2
Steam Expenses (502)	0	3
Steam from Other Sources (503)	0	4
Steam Transferred -- Credit (504)	0	5
Electric Expenses (505)	0	6
Miscellaneous Steam Power Expenses (506)	0	7
Rents (507)	0	8
Maintenance Supervision and Engineering (510)	0	9
Maintenance of Structures (511)	0	10
Maintenance of Boiler Plant (512)	0	11
Maintenance of Electric Plant (513)	0	12
Maintenance of Miscellaneous Steam Plant (514)	0	13
Total Steam Power Generation Expenses	0	0
HYDRAULIC POWER GENERATION EXPENSES		
Operation Supervision and Engineering (535)	0	14
Water for Power (536)	0	15
Hydraulic Expenses (537)	0	16
Electric Expenses (538)	0	17
Miscellaneous Hydraulic Power Generation Expenses (539)	0	18
Rents (540)	0	19
Maintenance Supervision and Engineering (541)	0	20
Maintenance of Structures (542)	0	21
Maintenance of Reservoirs, Dams and Waterways (543)	0	22
Maintenance of Electric Plant (544)	0	23
Maintenance of Miscellaneous Hydraulic Plant (545)	0	24
Total Hydraulic Power Generation Expenses	0	0
OTHER POWER GENERATION EXPENSES		
Operation Supervision and Engineering (546)	0	25
Fuel (547)	0	26
Generation Expenses (548)	0	27
Miscellaneous Other Power Generation Expenses (549)	0	28
Rents (550)	0	29
Maintenance Supervision and Engineering (551)	0	30
Maintenance of Structures (552)	0	31
Maintenance of Generating and Electric Plant (553)	0	32

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
POWER PRODUCTION EXPENSES			
OTHER POWER GENERATION EXPENSES			
Maintenance of Miscellaneous Other Power Generating Plant (554)		0	33
Total Other Power Generation Expenses	0	0	
OTHER POWER SUPPLY EXPENSES			
Purchased Power (555)	1,999,108	1,999,406	34
System Control and Load Dispatching (556)		0	35
Other Expenses (557)		0	36
Total Other Power Supply Expenses	1,999,108	1,999,406	
Total Power Production Expenses	1,999,108	1,999,406	
TRANSMISSION EXPENSES			
Operation Supervision and Engineering (560)		0	37
Load Dispatching (561)		0	38
Station Expenses (562)		0	39
Overhead Line Expenses (563)		0	40
Underground Line Expenses (564)		0	41
Miscellaneous Transmission Expenses (566)		0	42
Rents (567)		0	43
Maintenance Supervision and Engineering (568)		0	44
Maintenance of Structures (569)		0	45
Maintenance of Station Equipment (570)		0	46
Maintenance of Overhead Lines (571)		0	47
Maintenance of Underground Lines (572)		0	48
Maintenance of Miscellaneous Transmission Plant (573)		0	49
Total Transmission Expenses	0	0	
DISTRIBUTION EXPENSES			
Operation Supervision and Engineering (580)	35,658	41,346	50
Load Dispatching (581)		0	51
Station Expenses (582)	3,945	3,848	52
Overhead Line Expenses (583)		0	53
Underground Line Expenses (584)		0	54
Street Lighting and Signal System Expenses (585)	0	112	55
Meter Expenses (586)	3,068	4,238	56
Customer Installations Expenses (587)		0	57
Miscellaneous Distribution Expenses (588)		0	58
Rents (589)		0	59
Maintenance Supervision and Engineering (590)		0	60
Maintenance of Structures (591)	0	1,785	61
Maintenance of Station Equipment (592)		0	62
Maintenance of Overhead Lines (593)	56,075	76,954	* 63

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
DISTRIBUTION EXPENSES			
Maintenance of Underground Lines (594)	10,968	5,506	64
Maintenance of Line Transformers (595)	3,245	4,510	65
Maintenance of Street Lighting and Signal Systems (596)	9,181	11,412	66
Maintenance of Meters (597)	1,038	2,434	67
Maintenance of Miscellaneous Distribution Plant (598)	10,818	13,199	68
Total Distribution Expenses	133,996	165,344	
CUSTOMER ACCOUNTS EXPENSES			
Supervision (901)		0	69
Meter Reading Expenses (902)	6,941	13,932	70
Customer Records and Collection Expenses (903)	40,678	40,344	71
Uncollectible Accounts (904)	(11)	(17)	72
Miscellaneous Customer Accounts Expenses (905)		0	73
Customer Service and Information Expenses (906)		0	74
Total Customer Accounts Expenses	47,608	54,259	
SALES EXPENSES			
Supervision (911)		0	75
Demonstrating and Selling Expenses (912)		0	76
Advertising Expenses (913)		0	77
Miscellaneous Sales Expenses (916)	4,207	15,233	* 78
Total Sales Expenses	4,207	15,233	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	1,020	863	79
Office Supplies and Expenses (921)	10,721	9,141	80
Administrative Expenses Transferred -- Credit (922)		0	81
Outside Services Employed (923)	28,036	35,361	82
Property Insurance (924)	14,112	13,966	83
Injuries and Damages (925)	0	362	84
Employee Pensions and Benefits (926)	60,225	55,510	85
Regulatory Commission Expenses (928)	0	123	86
Duplicate Charges -- Credit (929)		0	87
Miscellaneous General Expenses (930)	35,882	39,785	88
Rents (931)		0	89
Maintenance of General Plant (932)	48,920	51,484	90
Total Administrative and General Expenses	198,916	206,595	
Total Operation and Maintenance Expenses	2,383,835	2,440,837	

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 15%, but not less \$10,000, please explain.

Maintenance of Overhead Lines acct 593: The expense for this account decreased by \$20,879. The reduction was due to scaling back on tree trimming in the amount of \$12,500 and overhead line maintenance by \$6,100 verses 2008. In 2008 a major effort was made in these two areas to catchup on what had been somewhat neglected in prior years.

Misc. Sales Expense account 916: 2008 we did extensive promoting of residential customer energy conservation which we did not do in 2009.

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		116,119	102,654	1
Social Security		17,942	29,800	2
Wisconsin Gross Receipts Tax		4,869	4,984	3
PSC Remainder Assessment		2,927	3,182	4
Other (specify): NONE			0	5
Total tax expense		141,857	140,620	

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			Columbia				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.184135				3
County tax rate	mills		4.734086				4
Local tax rate	mills		7.069488				5
School tax rate	mills		11.812466				6
Voc. school tax rate	mills		1.424667				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		25.224842				10
Less: state credit	mills		1.717823				11
Net tax rate	mills		23.507019				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		7.069488				14
Combined School Tax Rate	mills		13.237133				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		20.306621				17
Total Tax Rate	mills		25.224842				18
Ratio of Local and School Tax to Total	dec.		0.805025				19
Total tax net of state credit	mills		23.507019				20
Net Local and School Tax Rate	mills		18.923731				21
Utility Plant, Jan. 1	\$	6,541,433	6,541,433				22
Materials & Supplies	\$	138,177	138,177				23
Subtotal	\$	6,679,610	6,679,610				24
Less: Plant Outside Limits	\$	21,433	21,433				25
Taxable Assets	\$	6,658,177	6,658,177				26
Assessment Ratio	dec.		0.921600				27
Assessed Value	\$	6,136,176	6,136,176				28
Net Local & School Rate	mills		18.923731				29
Tax Equiv. Computed for Current Year	\$	116,119	116,119				30
Tax Equivalent per 1994 PSC Report	\$	49,343					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32 33
Tax equiv. for current year (see note 5)	\$	116,119					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 \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

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

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
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)	49,111				49,111	34
Structures and Improvements (361)	6,552				6,552	35
Station Equipment (362)	1,661,157				1,661,157	36
Storage Battery Equipment (363)	0				0	37
Poles, Towers and Fixtures (364)	643,895	1,214			645,109	38
Overhead Conductors and Devices (365)	271,910	25,518	14,054		283,374	39
Underground Conduit (366)	16,763	3,632			20,395	40
Underground Conductors and Devices (367)	684,022	127,693	73,893		737,822	41 *
Line Transformers (368)	951,250	42,945	43,961		950,234	42
Services (369)	145,025				145,025	43
Meters (370)	186,347	33,766	28,978		191,135	44
Installations on Customers' Premises (371)	20,130				20,130	45
Leased Property on Customers' Premises (372)	0				0	46
Street Lighting and Signal Systems (373)	90,315				90,315	47
Total Distribution Plant	4,726,477	234,768	160,886	0	4,800,359	
GENERAL PLANT						
Land and Land Rights (389)	0				0	48
Structures and Improvements (390)	62,979				62,979	49
Office Furniture and Equipment (391)	21,940				21,940	50
Computer Equipment (391.1)	35,412				35,412	51
Transportation Equipment (392)	368,984	45,888			414,872	52
Stores Equipment (393)	1,236				1,236	53
Tools, Shop and Garage Equipment (394)	69,504				69,504	54
Laboratory Equipment (395)	7,282				7,282	55
Power Operated Equipment (396)	0				0	56
Communication Equipment (397)	6,360				6,360	57
SCADA Equipment (397.1)	0				0	58
Miscellaneous Equipment (398)	21,244				21,244	59
Other Tangible Property (399)	0				0	60
Total General Plant	594,941	45,888	0	0	640,829	
Total utility plant in service directly assignable	5,321,418	280,656	160,886	0	5,441,188	

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
Common Utility Plant Allocated to Electric Department (300)	0				0	61
Total utility plant in service	5,321,418	280,656	160,886	0	5,441,188	

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 \$100,000, please explain.

Underground Conductors and Devices account 367: The addition to this account was the capitalization of the completed portion of the ongoing conversion from 1160 KV to 12470 KV.

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
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 \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION PLANT						
Poles and Fixtures (355)	0				0	29
Overhead Conductors and Devices (356)	0				0	30
Underground Conduit (357)	0				0	31
Underground Conductors and Devices (358)	0				0	32
Roads and Trails (359)	0				0	33
Total Transmission Plant	0	0	0	0	0	
DISTRIBUTION PLANT						
Land and Land Rights (360)	0				0	34
Structures and Improvements (361)	0				0	35
Station Equipment (362)	0				0	36
Storage Battery Equipment (363)	0				0	37
Poles, Towers and Fixtures (364)	9,221				9,221	38
Overhead Conductors and Devices (365)	293,586		2,023		291,563	39
Underground Conduit (366)	0				0	40
Underground Conductors and Devices (367)	539,071	13,656	1,214	6,853	558,366	* 41
Line Transformers (368)	0				0	42
Services (369)	302,634	6,734			309,368	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)	75,313				75,313	47
Total Distribution Plant	1,219,825	20,390	3,237	6,853	1,243,831	
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 \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
GENERAL PLANT						
Other Tangible Property (399)	0				0	60
Total General Plant	0	0	0	0	0	
Total utility plant in service directly assignable	1,219,825	20,390	3,237	6,853	1,243,831	
Common Utility Plant Allocated to Electric Department (300)	0				0	61
Total utility plant in service	1,219,825	20,390	3,237	6,853	1,243,831	

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

Electric Utility Plant in Service --Plant Financed by Contributions-- (Page E-07)

If Adjustments for any account are nonzero, please explain.

Adjustments to account 367 was made to bring the PSC report in line with the utility general ledger. The excel worksheet used to track activity was not in agreement with the general ledger due to omissions and recording errors.

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC

--Plant Financed by Utility or Municipality--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
STEAM PRODUCTION PLANT				
Structures and Improvements (311)	0	0.00%		1
Boiler Plant Equipment (312)	0	0.00%		2
Engines and Engine Driven Generators (313)	0	0.00%		3
Turbogenerator Units (314)	0	0.00%		4
Accessory Electric Equipment (315)	0	0.00%		5
Miscellaneous Power Plant Equipment (316)	0	0.00%		6
Total Steam Production Plant	0		0	
HYDRAULIC PRODUCTION PLANT				
Structures and Improvements (331)	0	0.00%		7
Reservoirs, Dams and Waterways (332)	0	0.00%		8
Water Wheels, Turbines and Generators (333)	0	0.00%		9
Accessory Electric Equipment (334)	0	0.00%		10
Miscellaneous Power Plant Equipment (335)	0	0.00%		11
Roads, Railroads and Bridges (336)	0	0.00%		12
Total Hydraulic Production Plant	0		0	
OTHER PRODUCTION PLANT				
Structures and Improvements (341)	0	0.00%		13
Fuel Holders, Producers and Accessories (342)	0	0.00%		14
Prime Movers (343)	0	0.00%		15
Generators (344)	0	0.00%		16
Accessory Electric Equipment (345)	0	0.00%		17
Miscellaneous Power Plant Equipment (346)	0	0.00%		18
Total Other Production Plant	0		0	
TRANSMISSION PLANT				
Structures and Improvements (352)	0	0.00%		19
Station Equipment (353)	0	0.00%		20
Towers and Fixtures (354)	0	0.00%		21
Poles and Fixtures (355)	0	0.00%		22
Overhead Conductors and Devices (356)	0	0.00%		23
Underground Conduit (357)	0	0.00%		24
Underground Conductors and Devices (358)	0	0.00%		25
Roads and Trails (359)	0	0.00%		26
Total Transmission Plant	0		0	
DISTRIBUTION PLANT				
Structures and Improvements (361)	1,909	2.90%	190	27
Station Equipment (362)	237,447	3.10%	51,496	28
Storage Battery Equipment (363)	0	0.00%		29

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314					0	4
315					0	5
316					0	6
	0	0	0	0	0	
331					0	7
332					0	8
333					0	9
334					0	10
335					0	11
336					0	12
	0	0	0	0	0	
341					0	13
342					0	14
343					0	15
344					0	16
345					0	17
346					0	18
	0	0	0	0	0	
352					0	19
353					0	20
354					0	21
355					0	22
356					0	23
357					0	24
358					0	25
359					0	26
	0	0	0	0	0	
361					2,099	27
362					288,943	28
363					0	29

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC

--Plant Financed by Utility or Municipality--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
DISTRIBUTION PLANT				
Poles, Towers and Fixtures (364)	259,290	3.90%	25,136	30
Overhead Conductors and Devices (365)	43,496	3.20%	8,885	31
Underground Conduit (366)	4,085	2.50%	464	32
Underground Conductors and Devices (367)	103,999	3.30%	23,460	33
Line Transformers (368)	149,756	3.20%	30,424	34
Services (369)	110,155	4.40%	6,381	35
Meters (370)	58,245	3.60%	6,821	36
Installations on Customers' Premises (371)	20,549	5.50%	0 *	37
Leased Property on Customers' Premises (372)	0			38
Street Lighting and Signal Systems (373)	55,526	4.10%	3,703	39
Total Distribution Plant	1,044,457		156,960	
GENERAL PLANT				
Structures and Improvements (390)	13,874	2.50%	1,574	40
Office Furniture and Equipment (391)	21,478	5.40%	461	41
Computer Equipment (391.1)	33,932	14.30%	1,259	42
Transportation Equipment (392)	368,984	15.00%	6,883	43
Stores Equipment (393)	894	4.00%	49	44
Tools, Shop and Garage Equipment (394)	48,336	5.00%	3,487	45
Laboratory Equipment (395)	3,895	5.00%	364	46
Power Operated Equipment (396)	0	0.00%		47
Communication Equipment (397)	6,360	6.70%	0	48
SCADA Equipment (397.1)	0	0.00%		49
Miscellaneous Equipment (398)	7,094	5.00%	1,062	50
Total General Plant	504,847		15,139	
Total accum. prov. directly assignable	1,549,304		172,099	
Common Utility Plant Allocated to Electric Department	0	0.00%		51
Total accum. prov. for depreciation	1,549,304		172,099	
GENERAL PLANT				
Other Tangible Property (399)	0	0.00%		52
Total General Plant	0		0	
Total accum. prov. directly assignable	1,549,304		172,099	

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
364					284,426	30
365	14,054				38,327	31
366					4,549	32
367	73,893				53,566	33
368	43,961				136,219	34
369					116,536	35
370	28,978				36,088	36
371				(420)	20,129 *	37
372					0	38
373					59,229	39
	<u>160,886</u>	<u>0</u>	<u>0</u>	<u>(420)</u>	<u>1,040,111</u>	
390					15,448	40
391					21,939	41
391.1					35,191	42
392					375,867	43
393					943	44
394					51,823	45
395					4,259	46
396					0	47
397					6,360	48
397.1					0	49
398					8,156	50
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>519,986</u>	
	<u>160,886</u>	<u>0</u>	<u>0</u>	<u>(420)</u>	<u>1,560,097</u>	
					0	51
	<u>160,886</u>	<u>0</u>	<u>0</u>	<u>(420)</u>	<u>1,560,097</u>	
399					0	52
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
	<u>160,886</u>	<u>0</u>	<u>0</u>	<u>(420)</u>	<u>1,560,097</u>	

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

Accumulated Provision for Depreciation - Electric --Plant Financed by Utility or Municipality-- (Page E-09)

If Adjustments for any account are nonzero, please explain.

Adjustment to account 371 was made to bring the PSC report in line with the utility general ledger. The excel worksheet used to track activity was not in agreement with the general ledger due to omissions and recording errors.

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

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ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC --Plant Financed by Contributions--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

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

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

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

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC --Plant Financed by Contributions--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
DISTRIBUTION PLANT				
Poles, Towers and Fixtures (364)	1,620	3.90%	360	30
Overhead Conductors and Devices (365)	136,131	3.20%	9,362	31
Underground Conduit (366)	0	0.00%		32
Underground Conductors and Devices (367)	186,650	3.30%	18,221	33
Line Transformers (368)	0	0.00%		34
Services (369)	162,744	4.40%	13,464	35
Meters (370)	0	0.00%		36
Installations on Customers' Premises (371)	0	0.00%		37
Leased Property on Customers' Premises (372)	0	0.00%		38
Street Lighting and Signal Systems (373)	63,020	4.10%	3,088	39
Total Distribution Plant	550,165		44,495	
GENERAL PLANT				
Structures and Improvements (390)	0	0.00%		40
Office Furniture and Equipment (391)	0	0.00%		41
Computer Equipment (391.1)	0	0.00%		42
Transportation Equipment (392)	0	0.00%		43
Stores Equipment (393)	0	0.00%		44
Tools, Shop and Garage Equipment (394)	0	0.00%		45
Laboratory Equipment (395)	0	0.00%		46
Power Operated Equipment (396)	0	0.00%		47
Communication Equipment (397)	0	0.00%		48
SCADA Equipment (397.1)	0	0.00%		49
Miscellaneous Equipment (398)	0	0.00%		50
Total General Plant	0		0	
Total accum. prov. directly assignable	550,165		44,495	
Common Utility Plant Allocated to Electric Department	0	0.00%		51
Total accum. prov. for depreciation	550,165		44,495	
GENERAL PLANT				
Other Tangible Property (399)	0	0.00%		52
Total General Plant	0		0	
Total accum. prov. directly assignable	550,165		44,495	

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
364					1,980	30
365	2,023				143,470	31
366					0	32
367	1,214				203,657	33
368					0	34
369					176,208	35
370					0	36
371					0	37
372					0	38
373					66,108	39
	<u>3,237</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>591,423</u>	
390					0	40
391					0	41
391.1					0	42
392					0	43
393					0	44
394					0	45
395					0	46
396					0	47
397					0	48
397.1					0	49
398					0	50
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
	<u>3,237</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>591,423</u>	
					0	51
	<u>3,237</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>591,423</u>	
399					0	52
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
	<u>3,237</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>591,423</u>	

TRANSMISSION AND DISTRIBUTION LINES

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

RURAL LINE CUSTOMERS

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

Particulars (a)	Amount (b)	
Customers added on rural lines during year:		1
Farm Customers		2
Nonfarm Customers	4	3
Total	4	4
Customers on rural lines at end of year:		5
Rural Customers (served at rural rates):		6
Farm		7
Nonfarm		8
Total	0	9
Customers served at other than rural rates:		10
Farm	33	11
Nonfarm	132	12
Total	165	13
Total customers on rural lines at end of year	165	14

MONTHLY PEAK DEMAND AND ENERGY USAGE

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

Monthly Peak						Monthly Energy Usage	
Month (a)		kW (b)	Day of Week (c)	Date (MM/DD/YYYY) (d)	Time Beginning (HH:MM) (e)	(kWh) (000's) (f)	
January	01	4,804	Wednesday	01/14/2009	18:00	2,672	1
February	02	4,564	Tuesday	02/03/2009	11:00	2,266	2
March	03	4,355	Monday	03/02/2009	11:00	2,310	3
April	04	4,010	Wednesday	04/01/2009	12:00	2,062	4
May	05	4,210	Thursday	05/21/2009	13:00	2,089	5
June	06	6,757	Tuesday	06/23/2009	15:00	2,481	6
July	07	4,938	Wednesday	07/15/2009	12:00	2,471	7
August	08	5,793	Friday	08/14/2009	16:00	2,643	8
September	09	4,949	Tuesday	09/15/2009	15:00	2,367	9
October	10	4,442	Monday	10/12/2009	19:00	2,338	10
November	11	4,298	Monday	11/30/2009	18:00	2,249	11
December	12	4,810	Thursday	12/10/2009	18:00	2,603	12
Total		57,930				28,551	

System Name Lodi Municipal Light and Water

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

Type of Reading	Supplier	
15 minutes integrated	WPIENERGY	1

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	6
Total Generation	6	7
Purchases	28,577	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	28,583	15
Disposition of Energy		
Sales to Ultimate Consumers (including interdepartmental sales)	27,316	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.)	23	22
Total Used by Company	23	23
Total Sold and Used	27,339	24
Energy Losses:		
Transmission Losses (if applicable)		26
Distribution Losses	1,244	27
Total Energy Losses	1,244	28
Loss Percentage (% Total Energy Losses of Total Source of Energy)	4.3522%	29
Total Disposition of Energy	28,583	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 ENERGY CHARGE	RG-1	1,399	10,669	1
WATER HEATER ENERGY CHARGE	RW-1	1	2	2
Total Sales for Residential Sales		1,400	10,671	
Commercial & Industrial				
SMALL POWER	CP-1	15	4,270	3
LARGE POWER	CP-2	7	6,492	4
GENERAL SERVICE ENERGY CHARGE	GS-1	267	5,602	5
Total Sales for Commercial & Industrial		289	16,364	
Public Street & Highway Lighting				
STREET LIGHTING	MS-1	4	281	6
Total Sales for Public Street & Highway Lighting		4	281	
Sales for Resale				
NONE				7
Total Sales for Sales for Resale		0	0	
TOTAL SALES FOR ELECTRICITY		1,693	27,316	

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)	
		1,051,700	109,483	1,161,183	1
		206	26	232	2
0	0	1,051,906	109,509	1,161,415	
8,508	0	538,234	58,897	597,131	3
13,748	22,196	363,358	45,256	408,614	4
22,230	31,201	542,337	70,233	612,570	5
44,486	53,397	1,443,929	174,386	1,618,315	
		61,135	3,132	64,267	6
0	0	61,135	3,132	64,267	
				0	7
0	0	0	0	0	
44,486	53,397	2,556,970	287,027	2,843,997	

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	WPPI				1
Point of Delivery	SUBSTATIONS				2
Type of Power Purchased (firm, dump, etc.)	FIRM				3
Voltage at Which Delivered	69000				4
Point of Metering	Substations				5
Total of 12 Monthly Maximum Demands -- kW	57,930				6
Average load factor	67.4976%				7
Total Cost of Purchased Power	1,999,108				8
Average cost per kWh	0.0700				9
On-Peak Hours (if applicable)	7:00 am - 10:00 pm				10
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	11
January	1,240	1,432			12
February	1,110	1,156			13
March	1,117	1,193			14
April	1,040	1,021			15
May	955	1,133			16
June	1,281	1,199			17
July	1,274	1,196			18
August	1,254	1,388			19
September	1,197	1,170			20
October	1,184	1,154			21
November	1,056	1,192			22
December	1,266	1,336			23
Total kWh (000)	13,974	14,570			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:

STEAM PRODUCTION PLANTS

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

Boilers

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

1

Turbine-Generators

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

INTERNAL COMBUSTION GENERATION PLANTS

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

Prime Movers

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

INTERNAL COMBUSTION GENERATION PLANTS (cont.)

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

Year Installed (h)	Voltage (kV) (i)	Generators			Total Rated Plant Capacity (kW) (m)	Total Maximum Continuous Plant Capacity (kW) (n)					
		kWh Generated by Each Unit Generator During Yr. (000's) (j)	Rated Unit Capacity								
			kW (k)	kVA (l)							
<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="text-align: right; width: 15%;">Total</td> <td style="text-align: center; width: 15%;">0</td> </tr> </table>						Total	0	0	0	0	0
Total	0	0	0	0	0						
<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;"></td> <td style="width: 15%; text-align: right;">0</td> </tr> </table>											0
					0						

1

HYDRAULIC GENERATING PLANTS

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

HYDRAULIC GENERATING PLANTS (cont.)

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

1

SUBSTATION EQUIPMENT

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

Particulars (a)	Utility Designation			(f)
	(b)	(c)	(d)	
Name of Substation	Lodi-Ind 1	Main 1	Main 2	1
Voltage--High Side	4,160	4,160	12,470	2
Voltage--Low Side	2,400	2,400	7,200	3
Num. Main Transformers in Operation	1	1	1	4
Total Capacity of Transformers in kVA	5,000	5,000	7,500	5
Number of Spare Transformers on Hand	0	0	0	6
15-Minute Maximum Demand in kW	2,988	2,456	1,508	7
Dt and Hr of Such Maximum Demand	04/08/2009 11:00 02/23/2009 17:00 06/24/2009 15:00			8
Kwh Output	12,870	9,579	6,107	9
Footnotes				10

SUBSTATION EQUIPMENT (continued)

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

SUBSTATION EQUIPMENT (continued)

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

ELECTRIC DISTRIBUTION METERS & LINE TRANSFORMERS

Particulars (a)	Number of Watt-Hour Meters (b)	Line Transformers		13
		Number (c)	Total Cap. (kVA) (d)	
Number first of year	1,837	563	31,007	1
Acquired during year	329	16	717	2
Total	2,166	579	31,724	3
Retired during year	400	39	2,222	4
Sales, transfers or adjustments increase (decrease)		(3)	(246)	5
Number end of year	1,766	537	29,256	6
Number end of year accounted for as follows:				7
In customers' use	1,705	471	18,889	8
In utility's use	24	14	6,668	9
Locked meters on customers' premises	10			10
In stock	27	52	3,699	12
Total end of year	1,766	537	29,256	13

STREET LIGHTING EQUIPMENT

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

Particulars (a)	Watts (b)	Number Each Type (c)	kWh Used Annually (d)	
Street Lighting Non-Ornamental				
NONE		0	0	1
Sodium Vapor	100	97	74,905	2
Sodium Vapor	150	108	65,672	3
Sodium Vapor	250	44	53,108	4
Sodium Vapor	400	2	3,480	5
Total		251	197,165	
Ornamental				
Mercury Vapor	175	6	6,096	6
NONE		0	0	7
Sodium Vapor	25	1	3,480	8
Sodium Vapor	70	13	3,877	9
Sodium Vapor	100	58	30,864	10
Sodium Vapor	150	29	26,178	11
Total		107	70,495	
Other				
NONE		0	0	12
Total		0	0	