



3013 (02-05-09)

ANNUAL REPORT

OF

Name: CITY OF MARSHFIELD ELECTRIC & WATER DEPARTMENT

Principal Office: 2000 SOUTH CENTRAL AVENUE
P.O. BOX 670
MARSHFIELD, WI 54449

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 LEE A BABCOCK of
(Person responsible for accounts)

CITY OF MARSHFIELD ELECTRIC & WATER DEPARTMENT, 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)

OFFICE MANAGER
(Title)

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: CITY OF MARSHFIELD ELECTRIC & WATER DEPARTMENT

Utility Address: 2000 SOUTH CENTRAL AVENUE
P.O. BOX 670
MARSHFIELD, WI 54449

When was utility organized? 3/1/1904

Report any change in name:

Effective Date:

Utility Web Site: www.marshfieldutilities.org

Utility employee in charge of correspondence concerning this report:

Name: MR LEE A. BABCOCK

Title: OFFICE MANAGER

Office Address:

2000 S CENTRAL AVENUE
P.O. BOX 670
MARSHFIELD, WI 54449

Telephone: (715) 387 - 1195 EXT 324

Fax Number: (715) 389 - 2016

Email Address: BABCOCK@MARSHFIELDUTILITIES.ORG

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

Name: MR HARRY NIENABER

Title: PRESIDENT

Office Address:

1307 N WOOD AVE
MARSHFIELD, WI 54449

Telephone: (715) 384 - 3227

Fax Number:

Email Address:

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

YES

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

Name: ADAM WALDERA

Title: MANAGER

Office Address: HAWKINS ASH BAPTIE & CO.

101 W 29TH ST
P.O. BOX 840
MARSHFIELD, WI 54449

Telephone: (715) 387 - 1131

Fax Number:

Email Address: AWALDERA@HABCO.COM

Date of most recent audit report: 3/5/2010

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

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: MR JOE C. PACOVSKY

Title: UTILITY MANAGER

Office Address:

2000 S CENTRAL AVE
P.O. BOX 670
MARSHFIELD, WI 54449

Telephone: (715) 387 - 1195 EXT 313

Fax Number: (715) 389 - 2016

Email Address: PACOVSKY@MARSHFIELDUTILITIES.ORG

Name of utility commission/committee: CITY OF MARSHFIELD UTILITIES COMMISSION

Names of members of utility commission/committee:

- MR WAYNE JOHNSON, TREASURER
- MR CHRIS JONES, SECRETARY
- MR HARRY NIENABER, PRESIDENT
- MR MARVIND SPLETTER
- MR RUSS WENZEL, VICE PRESIDENT

Is sewer service rendered by the utility? NO

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

Date of Ordinance: [REDACTED]

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

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

Firm Name: NONE

Contact Person:

Title:

Telephone:

Fax Number:

Email Address:

Contract/Agreement beginning-ending dates:

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

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	29,572,076	29,968,422	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	24,743,825	24,226,755	2
Depreciation Expense (403)	2,010,471	1,911,055	3
Amortization Expense (404-407)	5,238	5,238	4
Taxes (408)	1,185,228	1,110,724	5
Total Operating Expenses	27,944,762	27,253,772	
Net Operating Income	1,627,314	2,714,650	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	1,627,314	2,714,650	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	102	62	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	918,689	819,941	10
Miscellaneous Nonoperating Income (421)	549,784	757,883	11
Total Other Income	1,468,575	1,577,886	
Total Income	3,095,889	4,292,536	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(54,925)	(54,925)	12
Other Income Deductions (426)	288,816	274,695	13
Total Miscellaneous Income Deductions	233,891	219,770	
Income Before Interest Charges	2,861,998	4,072,766	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	1,882,531	395,403	14
Amortization of Debt Discount and Expense (428)	133,038	39,834	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	437	113,205	18
Interest Charged to Construction--Cr. (432)	1,345,748	34,402	19
Total Interest Charges	670,258	514,040	
Net Income	2,191,740	3,558,726	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	55,194,904	51,041,193	20
Balance Transferred from Income (433)	2,191,740	3,558,726	21
Miscellaneous Credits to Surplus (434)	0	652,956	22
Miscellaneous Debits to Surplus--Debit (435)	33,311	57,971	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)	57,353,333	55,194,904	

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	29,572,076	0	29,572,076	1
Total (Acct. 400):	29,572,076	0	29,572,076	
Operation and Maintenance Expense (401-402):				
Derived	24,743,825	0	24,743,825	2
Total (Acct. 401-402):	24,743,825	0	24,743,825	
Depreciation Expense (403):				
Derived	2,010,471	0	2,010,471	3
Total (Acct. 403):	2,010,471	0	2,010,471	
Amortization Expense (404-407):				
Derived	5,238	0	5,238	4
Total (Acct. 404-407):	5,238	0	5,238	
Taxes (408):				
Derived	1,185,228	0	1,185,228	5
Total (Acct. 408):	1,185,228	0	1,185,228	
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:	1,627,314	0	1,627,314	
OTHER INCOME				
Income from Merchandising, Jobbing and Contract Work (415-416):				
Derived	102	0	102	8
Total (Acct. 415-416):	102	0	102	
Income from Nonutility Operations (417):				
NONE			0	9
Total (Acct. 417):	0	0	0	
Nonoperating Rental Income (418):				
NONE			0	10
Total (Acct. 418):	0	0	0	
Interest and Dividend Income (419):				
ATC INVESTMENT INCOME	743,671	0	743,671	11
NOW CHECKING	3,724	0	3,724	12
LOGAL GOV'T POOLED INVESTMENT FUND	171,256	0	171,256	13
MISCELLANEOUS	38		38	14
Total (Acct. 419):	918,689	0	918,689	
Miscellaneous Nonoperating Income (421):				
Contributed Plant - Water			0	15
Contributed Plant - Electric		548,357	548,357	16

DETAILS OF INCOME STATEMENT ACCOUNTS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
OTHER INCOME				
Miscellaneous Nonoperating Income (421):				
MISCELLANEOUS	1,427		1,427	17
Total (Acct. 421):	1,427	548,357	549,784	
TOTAL OTHER INCOME:	920,218	548,357	1,468,575	
MISCELLANEOUS INCOME DEDUCTIONS				
Miscellaneous Amortization (425):				
Regulatory Liability (253) Amortization	(54,925)	0	(54,925)	18
NONE	0	0	0	19
Total (Acct. 425):	(54,925)	0	(54,925)	
Other Income Deductions (426):				
Depreciation Expense on Contributed Plant - Water	0	80,875	80,875	20
Depreciation Expense on Contributed Plant - Electric	0	207,941	207,941	21
NONE			0	22
Total (Acct. 426):	0	288,816	288,816	
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(54,925)	288,816	233,891	
INTEREST CHARGES				
Interest on Long-Term Debt (427):				
Derived	1,882,531	0	1,882,531	23
Total (Acct. 427):	1,882,531	0	1,882,531	
Amortization of Debt Discount and Expense (428):				
2008A - ELECTRIC REVENUE BONDS	6,907	0	6,907	24
2008B - REFUNDING NAN'S	13,755	0	13,755	25
2008C - BAN'S	105,329	0	105,329	26
2002 - WATER BONDS	2,824	0	2,824	27
2006 - WATER BONDS	2,329	0	2,329	28
2009 - WATER BONDS	1,894	0	1,894	29
Total (Acct. 428):	133,038	0	133,038	
Amortization of Premium on Debt--Cr. (429):				
NONE			0	30
Total (Acct. 429):	0	0	0	
Interest on Debt to Municipality (430):				
Derived	0	0	0	31
Total (Acct. 430):	0	0	0	
Other Interest Expense (431):				
Derived	437	0	437	32
Total (Acct. 431):	437	0	437	
Interest Charged to Construction--Cr. (432):				
INTEREST CHARGED TO CONSTRUCTION - ELECTRIC	1,273,833	0	1,273,833	33

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)	
INTEREST CHARGES				
Interest Charged to Construction--Cr. (432):				
INTEREST CHARGED TO CONSTRUCTION - WATER	71,915		71,915	34
Total (Acct. 432):	1,345,748	0	1,345,748	
TOTAL INTEREST CHARGES:	670,258	0	670,258	
NET INCOME:	1,932,199	259,541	2,191,740	
EARNED SURPLUS				
Unappropriated Earned Surplus (Beginning of Year) (216):				
Derived	45,937,571	9,257,333	55,194,904	35
Total (Acct. 216):	45,937,571	9,257,333	55,194,904	
Balance Transferred from Income (433):				
Derived	1,932,199	259,541	2,191,740	36
Total (Acct. 433):	1,932,199	259,541	2,191,740	
Miscellaneous Credits to Surplus (434):				
NONE			0	37
Total (Acct. 434):	0	0	0	
Miscellaneous Debits to Surplus--Debit (435):				
WRITE OFF PUBLIC BENEFITS DEFICIT	29,818	0	29,818	38
WRITE OFF CRISIS PAYMENTS	2,145	0	2,145	39
WRITE OFF PRELIMINARY SURVEY COSTS	1,348		1,348	40
Total (Acct. 435)--Debit:	33,311	0	33,311	
Appropriations of Surplus--Debit (436):				
Detail appropriations to (from) account 215			0	41
Total (Acct. 436)--Debit:	0	0	0	
Appropriations of Income to Municipal Funds--Debit (439):				
NONE			0	42
Total (Acct. 439)--Debit:	0	0	0	
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	47,836,459	9,516,874	57,353,333	

DETAILS OF INCOME STATEMENT ACCOUNTS

Details of Income Statement Accounts (Page F-02)

If amount of Miscellaneous Debits to Surplus (Acct 435) exceeds \$10,000, please explain fully.

Preliminary survey costs of \$1348 were charged to this account when it was determined that the project was not going to happen. \$1348.

Public Benefits crisis payments paid in the amount of \$2145 were charged to this account, since we couldn't recover these costs in our new electric rates.

Public Benefits costs of \$29,818 from years prior to 1996 were charged to this account since they can't be recovered in our new electric rates.

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)		1,073			1,073	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll		971			971	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	0	971	0	0	971	
Net income (or loss)	0	102	0	0	102	

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	3,493,170	26,078,906	0	0	29,572,076	1
Less: interdepartmental sales	562	135,763	0	0	136,325	2
Less: interdepartmental rents	0	110,308		0	110,308	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	1,083	62,629			63,712	5
Other Increases or (Decreases)						
to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	3,491,525	25,770,206	0	0	29,261,731	

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	682,987	35,239	718,226	1
Electric operating expenses	1,145,810	42,884	1,188,694	2
Gas operating expenses	0	0	0	3
Heating operating expenses	0	0	0	4
Sewer operating expenses	0	0	0	5
Merchandising and jobbing	0	0	0	6
Other nonutility expenses	0	0	0	7
Water utility plant accounts	44,862	6,743	51,605	8
Electric utility plant accounts	208,615	63,232	271,847	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	4,281	354	4,635	13
Accum. prov. for depreciation of electric plant	42,319	3,886	46,205	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	153,955	(153,955)	0	18
All other accounts	196,109	1,617	197,726	19
Total Payroll	2,478,938	0	2,478,938	

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	14.3	1
Electric	29.2	2
Gas	0.0	3
Sewer	0.0	4

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101)	109,002,231	79,699,525	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	27,656,808	25,831,018	2
Utility Plant Acquisition Adjustments (117-118)	92,956	97,848	3
Other Utility Plant Adjustments (119)	0		4
Total Net Utility Plant	81,438,379	53,966,355	
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)	6,076,082	5,265,797	8
Sinking Funds (125)	2,144,487	1,972,348	9
Depreciation Fund (126)	0	0	10
Other Special Funds (128)	11,385,140	34,975,370	11
Total Other Property and Investments	19,605,709	42,213,515	
CURRENT AND ACCRUED ASSETS			
Cash (131)	656,885	590,122	12
Special Deposits (134)	0	0	13
Working Funds (135)	13,128	12,574	14
Temporary Cash Investments (136)	3,323,536	3,087,863	15
Notes Receivable (141)	0	0	16
Customer Accounts Receivable (142)	2,058,462	2,034,659	17
Other Accounts Receivable (143)	(19,797)	12,210	18
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	19
Receivables from Municipality (145)	380,747	385,443	20
Plant Materials and Operating Supplies (154)	1,147,245	984,780	21
Merchandise (155)	0	0	22
Other Materials and Supplies (156)	0	0	23
Stores Expense (163)	0	0	24
Prepayments (165)	0	0	25
Interest and Dividends Receivable (171)	131,179	117,641	26
Accrued Utility Revenues (173)	0		27
Miscellaneous Current and Accrued Assets (174)	0		28
Total Current and Accrued Assets	7,691,385	7,225,292	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	293,122	361,235	29
Extraordinary Property Losses (182)	0	0	30
Preliminary Survey and Investigation Charges (183)	209,417	155,140	31
Clearing Accounts (184)	0	0	32
Temporary Facilities (185)	0	0	33
Miscellaneous Deferred Debits (186)	297,817	552,305	34
Total Deferred Debits	800,356	1,068,680	
Total Assets and Other Debits	109,535,829	104,473,842	

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)	0	0	35
Appropriated Earned Surplus (215)	0		36
Unappropriated Earned Surplus (216)	57,353,333	55,194,904	37
Total Proprietary Capital	57,353,333	55,194,904	
LONG-TERM DEBT			
Bonds (221)	45,770,000	42,800,000	38
Advances from Municipality (223)	0	0	39
Other Long-Term Debt (224)	0	0	40
Total Long-Term Debt	45,770,000	42,800,000	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	41
Accounts Payable (232)	2,843,338	2,692,525	42
Payables to Municipality (233)	354,315	359,493	43
Customer Deposits (235)	65,333	52,205	44
Taxes Accrued (236)	992,093	894,140	45
Interest Accrued (237)	199,639	127,903	46
Tax Collections Payable (241)	48,283	47,665	47
Miscellaneous Current and Accrued Liabilities (242)	635,437	697,306	48
Total Current and Accrued Liabilities	5,138,438	4,871,237	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	49
Customer Advances for Construction (252)	455,361	811,095	50
Other Deferred Credits (253)	818,697	796,606	51
Total Deferred Credits	1,274,058	1,607,701	
OPERATING RESERVES			
Property Insurance Reserve (261)	0		52
Injuries and Damages Reserve (262)	0		53
Pensions and Benefits Reserve (263)	0		54
Miscellaneous Operating Reserves (265)	0		55
Total Operating Reserves	0	0	
Total Liabilities and Other Credits	109,535,829	104,473,842	

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	26,979,986	0	0	52,719,539	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)	22,156,023	0	0	45,784,054	2
Utility Plant in Service - Contributed Plant (101.2)	5,301,930	0	0	6,162,538	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)	1,804,068			27,793,618	8
Total Utility Plant	29,262,021	0	0	79,740,210	
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)	6,760,794	0	0	18,614,760	9
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	723,725	0	0	1,551,993	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)				5,536	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	7,484,519	0	0	20,172,289	
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	21,777,502	0	0	59,567,921	

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)	6,286,061	17,491,359			23,777,420	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	452,661	1,557,810			2,010,471	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	19,540				19,540	6
Accruals charged other						7
accounts (specify):						8
TRANSPORTATION & TOOLS CLEARING	58,056	101,061			159,117	9
Salvage	3,712	106,984			110,696	10
Other credits (specify):						11
PROCEEDS FROM SALE OF VEHICLES	0	26,000			26,000	12
M-33/M-34 COMMON FACILITIES CREDIT	0	8,986			8,986	13
PROCEEDS FROM SALE OF OTHER EQUIP	1,500	0			1,500	14
ADJUSTMENTS	0	592			592	15
Total credits	535,469	1,801,433	0	0	2,336,902	16
Debits during year						17
Book cost of plant retired	54,821	554,338			609,159	18
Cost of removal	162	22,562			22,724	19
Other debits (specify):						20
REMOVAL COSTS >10% OF ORIGINAL COS`	5,161	101,132			106,293	21
UNDEPR COST OF TRANS EQUIP SOLD	0	0			0	22
ADJUSTMENTS	592	0			592	23
					0	24
Total debits	60,736	678,032	0	0	738,768	25
Balance end of year (111.1)	6,760,794	18,614,760	0	0	25,375,554	26
Footnotes						27

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

**Accumulated Provision for Depreciation of Utility Plant on Utility Plant Financed by Utility Operations or by the Municipality (Acct
General footnotes**

Electric adjustment - \$592 - retired in 2008 as electric, but should have been water instead.

Water adjustment - \$592 - retired in 2008 as electric, but should have been water instead.

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)	642,850	1,405,558			2,048,408	1
Credits During Year						2
Accruals:						3
Charged Other Income Deductions (426)	80,875	207,941			288,816	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	80,875	207,941	0	0	288,816	16
Debits during year						17
Book cost of plant retired	0	61,506			61,506	18
Cost of removal	0	0			0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	0	61,506	0	0	61,506	25
Balance end of year (111.2)	723,725	1,551,993	0	0	2,275,718	26
Footnotes						27

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)	89,832				89,832	89,832	1
Fuel stock expenses (152)					0	0	2
Plant mat. & oper. sup. (154)			917,016		917,016	767,788	3
Total Electric Utility					1,006,848	857,620	

Account	Total End of Year	Amount Prior Year	
Electric utility total	1,006,848	857,620	1
Water utility (154)	140,397	127,160	2
Sewer utility (154)		0	3
Heating utility (154)		0	4
Gas utility (154)		0	5
Merchandise (155)		0	6
Other materials & supplies (156)		0	7
Stores expense (163)		0	8
Total Materials and Supplies	1,147,245	984,780	

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)				
2002 SERIES BOND DISCOUNT-WATER	2,824	428	7,059	1
2006 SERIES BOND DISCOUNT-WATER	2,329	428	39,012	2
2008A SERIES BOND DISCOUNT - ELECTRIC	6,907	428	61,875	3
2008B SERIES BOND DISCOUNT - ELECTRIC	13,755	428	21,206	4
2008C SERIES BOND DISCOUNT - ELECTRIC	105,329	428	100,940	5
2009 SERIES BOND DISCOUNT-WATER	1,893	428	63,030	6
Total			293,122	
Unamortized premium on debt (251)				
NONE				7
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	0	1
Changes during year (explain):		
NONE	0	2
Balance end of year	0	

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)	
WATER REVENUE BONDS-2002	06/01/2002	12/01/2011	4.30%	265,000	1
WATER REVENUE BONDS-2006	10/01/2006	12/01/2026	4.12%	1,440,000	2
ELECTRIC REVENUE BONDS- 2008A	07/15/2008	12/01/2018	6.12%	3,880,000	3
ELECTRIC NAN'S-2008B	07/15/2008	12/31/2011	4.74%	1,870,000	4
ELECTRIC BAN'S-2008C	12/18/2008	12/01/2010	3.99%	35,165,000	5
WATER REVENUE BONDS-2009	06/01/2009	12/01/2028	3.94%	3,150,000	6
Total Bonds (Account 221):				45,770,000	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances from Municipality (223)					
NONE	00/00/0000	00/00/0000	0.00%		1
Total for Account 223				0	
Other Long-Term Debt (224)					
NONE	00/00/0000	00/00/0000	0.00%		2
Total for Account 224				0	
Notes Payable (231)					
	00/00/0000	00/00/0000	0.00%	0	3
Total for Account 231				0	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	894,140	1
Accruals:		
Charged water department expense	476,797	2
Charged electric department expense	896,447	3
Charged sewer department expense	0	4
Other (explain):		
NONE		5
Total Accruals and other credits	<u>1,373,244</u>	
Taxes paid during year:		
County, state and local taxes	894,139	6
Social Security taxes	180,130	7
PSC Remainder Assessment	23,448	8
Other (explain):		
GROSS RECEIPTS TAX	177,574	9
Total payments and other debits	<u>1,275,291</u>	
Balance end of year	<u>992,093</u>	

TAXES ACCRUED (ACCT. 236)

Taxes Accrued (Acct. 236) (Page F-19)

General footnotes

Social security taxes were grossed up on this schedule.

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)					
WATER REVENUE BONDS-2006	5,196	62,180	62,348	5,028	1
WATER REVENUE BONDS -2002	1,377	16,096	16,523	950	2
WATER REVENUE BONDS-2009		75,028	64,310	10,718	3
ELECTRIC REVENUE BONDS-2008A	19,951	237,503	237,650	19,804	4
ELECTRIC NAN'S -2008B	40,711	85,124	88,825	37,010	5
ELECTRIC BAN'S-2009C	50,794	1,406,600	1,340,177	117,217	6
Subtotal	118,029	1,882,531	1,809,833	190,727	
Advances from Municipality (223)					
NONE	0			0	7
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
NONE	0			0	8
Subtotal	0	0	0	0	
Notes Payable (231)					
CUSTOMER DEPOSITS	9,874	437	1,399	8,912	9
Subtotal	9,874	437	1,399	8,912	
Total	127,903	1,882,968	1,811,232	199,639	

INTEREST ACCRUED (ACCT. 237)

Interest Accrued (Acct. 237) (Page F-20)

If Interest Accrued During Year (for other than Bonds (221)) is non-zero AND the Notes Payable and Miscellaneous Long-Term Debt schedule shows a Principal Amount EOY of zero or less, please explain.

Since the amounts reported in account 231 are actually customer deposits and are reported here per the schedule instructions, there is no notes payable or miscellaneous long-term debt schedule.

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):		
AMERICAN TRANSMISSION COMPANY	6,076,082	2
Total (Acct. 124):	6,076,082	
Sinking Funds (125):		
SPECIAL REDEMPTION - ELECTRIC	1,454,538	3
SPECIAL REDEMPTION - WATER	689,949	4
Total (Acct. 125):	2,144,487	
Depreciation Fund (126):		
NONE	0	5
Total (Acct. 126):	0	
Other Special Funds (128):		
OPERATION AND MAINTENANCE FUND	2,309,000	6
ELECTRIC CONSTRUCTION FUND	8,346,782	7
WATER CONSTRUCTION FUND	729,358	8
Total (Acct. 128):	11,385,140	
Special Deposits (134):		
NONE		9
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE		10
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	259,204	11
Electric	1,799,258	12
Sewer (Regulated)		13
Other (specify):		
NONE		14
Total (Acct. 142):	2,058,462	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		15
Merchandising, jobbing and contract work	136,958	16
Other (specify):		
RECEIVABLE FROM COMMUNICATION UTILITY	(156,755)	17
Total (Acct. 143):	(19,797)	
Receivables from Municipality (145):		
ELECTRIC RECEIVABLE	23,689	18
WATER RECEIVABLE	2,743	19

DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

Particulars (a)	Balance End of Year (b)	
Receivables from Municipality (145):		
SEWER CHARGE A/R	354,315	20
Total (Acct. 145):	380,747	
Prepayments (165):		
NONE	0	21
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE	0	22
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
BUILDING STUDY	23,011	23
FUTURE WELL INVESTIGATION	186,406	24
Total (Acct. 183):	209,417	
Clearing Accounts (184):		
NONE	0	25
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE	0	26
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
CUSTOMER JOB ORDERS	(3,300)	27
ELECTRIC RETIREMENT JOB ORDERS	17,321	28
AMORTIZATION OF M-33 PORTION OF MAJOR OVERHAUL	223,952	29
MISCELLANEOUS JOB ORDERS	7,352	30
AMORTIZATION OF OVERSPENT PUBLIC BENEFITS	47,817	31
TOILET REBATES DEFERRAL	700	32
WATER RETIREMENT JOB ORDERS	3,975	33
Total (Acct. 186):	297,817	
Payables to Municipality (233):		
PAYABLE TO WASTEWATER UTILITY	354,315	34
Total (Acct. 233):	354,315	
Other Deferred Credits (253):		
Regulatory Liability	768,957	35
PUBLIC BENEFITS	49,740	36
Total (Acct. 253):	818,697	

DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

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

Electric & Water Retirement Job Orders - Since these aren't being amortized, there is no authorization needed.

AMORTIZATION OF M-33 O&M PORTION OF MAJOR OVERHAUL - Amortization of our portion of the O&M portion of the major overhaul of the M-33 combustion turbine unit. Authorization received on 12/15/2005 from PSC to amortize costs over 5 years. 1 full year of amortization was expensed in 2009.

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.

OTHER ACCOUNTS RECEIVABLE (ACCOUNT 143): This receivable account, which is in both the electric and water utilities, is used to record the receivables from customers for items that can't be billed on regular utility bills. These billings may include sale of inventory, sale of scrap, billings for damage to utility plant, and other billings.

RECEIVABLES FROM MUNICIPALITY (ACCOUNT 145):

ELECTRIC RECEIVABLE - Per the chart of accounts, we need to segregate the receivables from the City of Marshfield. This is the amount owed to us by the City for their outstanding electric bills at 12/31/09.

WATER RECEIVABLE - Per the chart of accounts, we need to segregate the receivables from the City of Marshfield. This is the amount owed to us by the City for their outstanding water bills at 12/31/09.

SEWER CHARGE A/R - We provide billing services for the City's Wastewater Dept. Amounts billed to the Wastewater customers are recorded as a receivable and a corresponding payable. The amount in the Sewer Charge A/R account is the amount billed to Wastewater customers but not received at 12/31/09. The amount in the Sewage Payable account (account 233) is the amount owed to the City's Wastewater Department at 12/31/09 by the Wastewater customers.

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)	21,895,686	45,262,896	0	0	67,158,582	1
Materials and Supplies	133,778	932,234	0	0	1,066,012	2
Other (specify):						
UTILITY PLANT ACQUISITION ADJUSTMENT		95,402			95,402	3
Less Average:						
Reserve for Depreciation (111.1)	6,523,427	18,053,059	0	0	24,576,486	4
Customer Advances for Construction	115,566	517,662			633,228	5
Regulatory Liability	259,090	537,329	0	0	796,419	6
NONE					0	7
Average Net Rate Base	15,131,381	27,182,482	0	0	42,313,863	
Net Operating Income	547,285	1,080,029	0	0	1,627,314	8
Net Operating Income as a percent of						
Average Net Rate Base	3.62%	3.97%	N/A	N/A	3.85%	

**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	268,024	555,858	0	0	823,882	1
Add credits during year:					0	2
Deduct charges:						
Miscellaneous Amortization (425)	17,868	37,057	0	0	54,925	3
Other (specify):					0	4
Balance End of Year	250,156	518,801	0	0	768,957	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

NONE

2. Leaseholder changes.

NONE

3. Extensions of service.

NONE

4. Estimated changes in revenues due to rate changes.

ELECTRIC - One month of billing at new rates, as a result of a rate case that increased rates 8.37%. Estimated increase in revenue for 2009 was \$151,178.

WATER - Six months of billings at new rates, as a result of a simplified rate case that increased rates 3.8%. Estimated increase in revenue for 2009 was \$65,104

5. Obligations incurred or assumed, excluding commercial paper.

In 2009, water revenue bonds in the amount of \$3,150,000 were issued.

6. Formal proceedings with the Public Service Commission.

2010 - Docket 5-BS-183. Application of the City of Marshfield for authority to sell certain 115kv transmission facilities to American Transmission Company LLC. A notice of investigation was issued 2/12/10. No hearing was held. The final decision was effective 2/19/10.

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)	3,455,763	3,465,032	1
Total Sales of Water	3,455,763	3,465,032	
Other Operating Revenues			
Forfeited Discounts (470)	6,865	5,526	2
Rents from Water Property (472)	1,011	861	3
Interdepartmental Rents (473)	0	0	4
Other Water Revenues (474)	29,531	29,195	5
Total Other Operating Revenues	37,407	35,582	
Total Operating Revenues	3,493,170	3,500,614	
Operation and Maintenance Expenses			
Source of Supply Expense (600-617)	65,725	66,745	6
Pumping Expenses (620-633)	238,659	245,950	7
Water Treatment Expenses (640-652)	256,166	321,240	8
Transmission and Distribution Expenses (660-678)	991,198	822,238	9
Customer Accounts Expenses (901-906)	136,347	106,849	10
Sales Expenses (910)	0	0	11
Administrative and General Expenses (920-932)	378,996	338,631	12
Total Operation and Maintenance Expenses	2,067,091	1,901,653	
Other Operating Expenses			
Depreciation Expense (403)	452,661	420,089	13
Amortization Expense (404-407)	0	0	14
Taxes (408)	426,133	383,412	15
Total Other Operating Expenses	878,794	803,501	
Total Operating Expenses	2,945,885	2,705,154	
NET OPERATING INCOME	547,285	795,460	

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)	7,107	276,071	1,412,293	5
Commercial (461.2)	811	247,614	823,101	6
Industrial (461.3)	32	82,205	217,974	7
Public Authority (461.4)	57	25,026	90,798	8
Total Metered Sales to General Customers (461)	8,007	630,916	2,544,166	
Private Fire Protection Service (462)	147		117,253	9
Public Fire Protection Service (463)	8,163		793,782	10
Other Water Sales (465)				11
Sales for Resale (466)		0	0	12
Interdepartmental Sales (467)	2	132	562	13
Total Sales of Water	16,319	631,048	3,455,763	

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 (usually per rate schedule F-1 or Fd-1)	793,782	1
Wholesale fire protection billed		2
NONE		3
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		4
Other (specify):		
Total Public Fire Protection Service (463)	793,782	
Forfeited Discounts (470):		
Customer late payment charges	6,865	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	6,865	
Rents from Water Property (472):		
RENTAL OF LAND	1,011	7
Total Rents from Water Property (472)	1,011	
Interdepartmental Rents (473):		
NONE		8
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
TAX ROLL PENALTY	4,387	9
CHARGES FOR MISCELLANEOUS SERVICES	1,460	10
RECONNECTION CHARGES	920	11
SPRINKLER METER RENTALS	5,166	12
Return on net investment in meters charged to sewer department	17,598	13
Other (specify):		
Total Other Water Revenues (474)	29,531	

OTHER OPERATING REVENUES (WATER)

Other Operating Revenues (Water) (Page W-04)

Please explain amounts in Account 474 in excess of \$10,000, including like items grouped. Please provide, for example, a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

DONE - SEE SCHEDULE

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)	21,589	21,586	1
Operation Labor and Expenses (601)	0	0	2
Purchased Water (602)	0	0	3
Miscellaneous Expenses (603)	29,074	28,980	4
Rents (604)	0	0	5
Maintenance Supervision and Engineering (610)	9,870	9,876	6
Maintenance of Structures and Improvements (611)	179	48	7
Maintenance of Collecting and Impounding Reservoirs (612)	0	0	8
Maintenance of Lake, River and Other Intakes (613)	0	0	9
Maintenance of Wells and Springs (614)	5,013	6,255	10
Maintenance of Supply Mains (616)	0	0	11
Maintenance of Miscellaneous Water Source Plant (617)	0	0	12
Total Source of Supply Expenses	65,725	66,745	
PUMPING EXPENSES			
Operation Supervision and Engineering (620)	28,169	28,170	13
Fuel for Power Production (621)	0	0	14
Power Production Labor and Expenses (622)	0	0	15
Fuel or Power Purchased for Pumping (623)	104,427	112,457	16
Pumping Labor and Expenses (624)	37,337	39,161	17
Expenses Transferred--Credit (625)	0	0	18
Miscellaneous Expenses (626)	13,734	21,493	19
Rents (627)	0	0	20
Maintenance Supervision and Engineering (630)	0	0	21
Maintenance of Structures and Improvements (631)	9,696	15,883	22
Maintenance of Power Production Equipment (632)	0	0	23
Maintenance of Pumping Equipment (633)	45,296	28,786	24
Total Pumping Expenses	238,659	245,950	
WATER TREATMENT EXPENSES			
Operation Supervision and Engineering (640)	34,749	34,754	25
Chemicals (641)	45,941	47,105	26
Operation Labor and Expenses (642)	123,434	142,365	27
Miscellaneous Expenses (643)	20,539	25,766	28
Rents (644)	0	0	29
Maintenance Supervision and Engineering (650)	0	0	30
Maintenance of Structures and Improvements (651)	12,719	24,029	31
Maintenance of Water Treatment Equipment (652)	18,784	47,221	32
Total Water Treatment Expenses	256,166	321,240	

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)	79,678	78,941	33
Storage Facilities Expenses (661)	0	0	34
Transmission and Distribution Lines Expenses (662)	45,658	31,962	35
Meter Expenses (663)	27,284	35,071	36
Customer Installations Expenses (664)	0	0	37
Miscellaneous Expenses (665)	131,176	120,200	38
Rents (666)	0	0	39
Maintenance Supervision and Engineering (670)	68,629	68,003	40
Maintenance of Structures and Improvements (671)	0	0	41
Maintenance of Distribution Reservoirs and Standpipes (672)	25,088	5,138	42
Maintenance of Transmission and Distribution Mains (673)	410,683	292,857	43
Maintenance of Services (675)	104,704	64,378	44
Maintenance of Meters (676)	19,984	27,641	45
Maintenance of Hydrants (677)	78,314	98,047	46
Maintenance of Miscellaneous Plant (678)	0	0	47
Total Transmission and Distribution Expenses	991,198	822,238	
CUSTOMER ACCOUNTS EXPENSES			
Supervision (901)	6,183	6,209	48
Meter Reading Expenses (902)	22,808	22,426	49
Customer Records and Collection Expenses (903)	79,523	69,737	50
Uncollectible Accounts (904)	1,083	233	51
Miscellaneous Customer Accounts Expenses (905)	0	0	52
Customer Service and Information Expenses (906)	26,750	8,244	53
Total Customer Accounts Expenses	136,347	106,849	
SALES EXPENSES			
Sales Expenses (910)	0	0	54
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	213,637	206,356	55
Office Supplies and Expenses (921)	19,967	11,761	56
Administrative Expenses Transferred--Credit (922)	78,599	75,968	57
Outside Services Employed (923)	41,496	33,593	58
Property Insurance (924)	11,581	10,764	59
Injuries and Damages (925)	5,922	13,077	60
Employee Pensions and Benefits (926)	33,318	24,466	61
Regulatory Commission Expenses (928)	253	0	62
Duplicate Charges--Credit (929)	0	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)	21,113	31,922	64
Rents (931)	110,308	82,660	65
Maintenance of General Plant (932)	0	0	66
Total Administrative and General Expenses	378,996	338,631	
 Total Operation and Maintenance Expenses	2,067,091	1,901,653	

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.

633 - 2009 expenses include repairs for pump for \$4713 and replacing control valves and pipes at the Hume Booster station for \$10,200.

651 - Less maintenance was done on the water treatment facility in 2009. 2008 had more maintenance, and 2010 is anticipated to have more maintenance as well.

652 - 2008 expenses were higher than 2007 or 2009, due to the following: 2008 expenses included replacing nozzles, components, and sand at the water treatment facility, including removing existing sand, at a cost of over \$20,000. This expense did not occur in 2009.

662 - As a result of South Central Ave. reconstruction, more locates of our water facilities around this construction site were required from our outside vendor.

672 - The two water towers were pressure washed by an outside vendor, plus additional maintenance and cleaning was performed by water department employees.

673 - An increase in valve replacements in 2009 resulted in additional expense of \$27 thousand. As a result of main breaks and valve replacements in 2009, street repairs increased \$70 thousand from 2008.

675 - Expenses were \$40 thousand higher in 2009 than 2008. In 2009, there were a number of services that needed to be running to prevent freeze-ups. This involved two trips to each of these customers. In addition, several services that normally freeze were lowered to prevent future freeze-ups, which also includes the cost of repairing the roads. Repairing service leaks is also included in this account.

677 - Expenses in 2008 included additional labor hours to pressure test, grease, and lube every hydrant. This expense didn't occur in 2009.

906 - The conservation coordinator expenses were only incurred for 3 months in 2008, since this was a new position. 2009 included 12 months of expense for this position.

930 - 2009 expenses were lower than 2008 as a result of a decrease in advertising costs of over \$6 thousand.

931 - Rent paid to the electric utility was higher in 2009 than in 2008, due to higher computer depreciation and operations and maintenance expenses that were allocated to the water department. Computer depreciation and operations and maintenance expenses were higher in the 2009 calculation, and a portion of these expenses are allocated to the water utility as part of the rent paid to the electric utility.

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	BASED ON PROPERTY RECORDS	431,528	387,870	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		7,886	7,886	2
Net property tax equivalent		423,642	379,984	
Social Security			0	3
PSC Remainder Assessment	RATIO OF ELEC & WATER PRIOR YR REVENUE	2,491	3,428	4
Other (specify): NONE			0	5
Total tax expense		426,133	383,412	

TAXES (ACCT. 408 - WATER)

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

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

Effective July 2003, our new accounting software allocates payroll overhead (including social security taxes) to all accounts that have payroll charged to them. As a result, social security taxes reported in account 408 is zero, since the social security taxes were allocated for the entire year.

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			Wood				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.000000				3
County tax rate	mills		0.000000				4
Local tax rate	mills		9.855581				5
School tax rate	mills		9.641525				6
Voc. school tax rate	mills		1.703822				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		21.200928				10
Less: state credit	mills		1.011151				11
Net tax rate	mills		20.189777				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		9.855581				14
Combined School Tax Rate	mills		11.345347				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		21.200928				17
Total Tax Rate	mills		21.200928				18
Ratio of Local and School Tax to Total	dec.		1.000000				19
Total tax net of state credit	mills		20.189777				20
Net Local and School Tax Rate	mills		20.189777				21
Utility Plant, Jan. 1	\$	26,979,985	26,979,985				22
Materials & Supplies	\$	127,160	127,160				23
Subtotal	\$	27,107,145	27,107,145				24
Less: Plant Outside Limits	\$	3,393,027	3,393,027				25
Taxable Assets	\$	23,714,118	23,714,118				26
Assessment Ratio	dec.		0.901303				27
Assessed Value	\$	21,373,606	21,373,606				28
Net Local & School Rate	mills		20.189777				29
Tax Equiv. Computed for Current Year	\$	431,528	431,528				30
Tax Equivalent per 1994 PSC Report	\$	355,627					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	431,528					34
Footnotes			*				35

PROPERTY TAX EQUIVALENT (WATER)

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

IF total for Utility Plant, Jan. 1 on this schedule does not match Total Utility Plant - First of Year on the Net Utility Plant schedule, please explain.

Utility Plant as of 1/1/09 includes construction work in progress of \$237,053, and therefore doesn't match the First of Year on the Net Utility Plant schedule.

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)	1,214,553	395,879			1,610,432	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)	956,699				956,699	8
Supply Mains (316)	1,170,237				1,170,237	9
Other Water Source Plant (317)	0				0	10
Total Source of Supply Plant	3,341,489	395,879	0	0	3,737,368	
PUMPING PLANT						
Land and Land Rights (320)	10,733				10,733	11
Structures and Improvements (321)	1,458,290	4,767			1,463,057	12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	390,515	21,800	2,180		410,135	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	158,455				158,455	16
Total Pumping Plant	2,017,993	26,567	2,180	0	2,042,380	
WATER TREATMENT PLANT						
Land and Land Rights (330)	62,344				62,344	17
Structures and Improvements (331)	3,853,944				3,853,944	18
Sand or Other Media Filtration Equipment (332)	879,383	2,512			881,895	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
Total Water Treatment Plant	4,795,671	2,512	0	0	4,798,183	
TRANSMISSION AND DISTRIBUTION PLANT						
Land and Land Rights (340)	127,869				127,869	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	1,188,015				1,188,015	24
Transmission and Distribution Mains (343)	5,884,945		720		5,884,225	25
Services (345)	1,371,156			3,389	1,367,767	26
Meters (346)	792,505	67,113		42,546	817,072	27
Hydrants (348)	1,122,244			899	1,121,345	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	10,486,734	67,113	47,554	0	10,506,293	
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)	211,095	40,223			251,318	34
Stores Equipment (393)	0				0	35
Tools, Shop and Garage Equipment (394)	154,865	22,103	4,412		172,556	36
Laboratory Equipment (395)	13,157				13,157	37
Power Operated Equipment (396)	291,499	20,997			312,496	38
Communication Equipment (397)	322,846		675	101	322,272	39
SCADA Equipment (397.1)	0				0	40
Miscellaneous Equipment (398)	0				0	41
Total General Plant	993,462	83,323	5,087	101	1,071,799	
Total utility plant in service directly assignable	21,635,349	575,394	54,821	101	22,156,023	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	21,635,349	575,394	54,821	101	22,156,023	

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

Account 310 - includes two land purchases for wellhead protection. These two parcels totalled over 44 acres.

If Adjustments for any account are nonzero, please explain.

Account 397 - adjustment reflects correction of retirement from 2008 for \$593. It was retired from the electric utility by mistake in 2008, and corrected in 2009.

Account 397 - adjustment reflects correction of addition from 2008 for \$693. It was capitalized in the electric utility by mistake in 2008, and corrected in 2009.

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)	3,978,654	21,954			4,000,608	25
Services (345)	865,924	150,891			1,016,815	26
Meters (346)	0				0	27
Hydrants (348)	263,006	21,501			284,507	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	5,107,584	194,346	0	0	5,301,930	
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	5,107,584	194,346	0	0	5,301,930	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	5,107,584	194,346	0	0	5,301,930	

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)	301,591	2.90%	27,744	4
Supply Mains (316)	303,105	1.80%	21,064	5
Other Water Source Plant (317)	0	0.00%		6
Total Source of Supply Plant	604,696		48,808	
PUMPING PLANT				
Structures and Improvements (321)	593,921	3.20%	46,742	7
Other Power Production Equipment (323)	0	0.00%		8
Electric Pumping Equipment (325)	228,575	4.40%	17,614	9
Diesel Pumping Equipment (326)	0	0.00%		10
Other Pumping Equipment (328)	95,031	4.40%	6,972	11
Total Pumping Plant	917,527		71,328	
WATER TREATMENT PLANT				
Structures and Improvements (331)	1,400,302	2.50%	96,349	12
Sand or Other Media Filtration Equipment (332)	339,868	2.50%	21,964	13
Membrane Filtration Equipment (333)	0	0.00%		14
Other Water Treatment Equipment (334)	0	0.00%		15
Total Water Treatment Plant	1,740,170		118,313	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	0	0.00%		16
Distribution Reservoirs and Standpipes (342)	554,007	2.20%	26,136	17
Transmission and Distribution Mains (343)	902,870	1.30%	76,500	18
Services (345)	565,735	2.50%	34,237	19
Meters (346)	232,827	5.00%	40,239	20
Hydrants (348)	262,969	2.00%	22,436	21
Other Transmission and Distribution Plant (349)	0	0.00%		22
Total Transmission and Distribution Plant	2,518,408		199,548	
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)	165,823	20.00%	22,381	26
Stores Equipment (393)	0	0.00%		27
Tools, Shop and Garage Equipment (394)	82,349	5.80%	9,495	28
Laboratory Equipment (395)	8,900	5.80%	763	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					329,335	4
316					324,169	5
317					0	6
	0	0	0	0	653,504	
321					640,663	7
323					0	8
325	2,180				244,009	9
326					0	10
328					102,003	11
	2,180	0	0	0	986,675	
331					1,496,651	12
332			38		361,870	13
333					0	14
334					0	15
	0	0	38	0	1,858,521	
341					0	16
342					580,143	17
343	720	72	1,252		979,830	18
345	3,389		856		597,439	19
346	42,546				230,520	20
348	899	90	1,566		285,982	21
349					0	22
	47,554	162	3,674	0	2,673,914	
390					0	23
391					0	24
391.1					0	25
392					188,204	26
393					0	27
394	4,412				87,432	28
395					9,663	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)	114,315	10.00%	26,285	30
Communication Equipment (397)	133,873	9.20%	29,675	31
SCADA Equipment (397.1)	0	0.00%		32
Miscellaneous Equipment (398)	0	0.00%		33
Total General Plant	505,260		88,599	
Total accum. prov. directly assignable	6,286,061		526,596	
 Common Utility Plant Allocated to Water Department	 0	 0.00%		 34
Total accum. prov. for depreciation	6,286,061		526,596	

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					140,600	30
397	675			(592)	162,281	31
397.1					0	32
398					0	33
	5,087	0	0	(592)	588,180	
	54,821	162	3,712	(592)	6,760,794	
					0	34
	54,821	162	3,712	(592)	6,760,794	

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.

Account 397 - adjustment reflects correction of retirement from 2008. It was retired from the electric utility by mistake in 2008, and corrected in 2009.

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)	398,638	1.30%	51,865	18
Services (345)	236,588	2.50%	23,534	19
Meters (346)	0	0.00%		20
Hydrants (348)	7,624	2.00%	5,476	21
Other Transmission and Distribution Plant (349)	0	0.00%		22
Total Transmission and Distribution Plant	642,850		80,875	
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					450,503	18
345					260,122	19
346					0	20
348					13,100	21
349					0	22
	0	0	0	0	723,725	
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	642,850		80,875	
Common Utility Plant Allocated to Water Department	0	0.00%		34
Total accum. prov. for depreciation	642,850		80,875	

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	723,725	
					0	34
	0	0	0	0	723,725	

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	0	0	58,846	58,846	1
February	0	0	57,696	57,696	2
March	0	0	58,339	58,339	3
April	0	0	54,423	54,423	4
May	0	0	58,195	58,195	5
June	0	0	59,590	59,590	6
July	0	0	64,137	64,137	7
August	0	0	59,632	59,632	8
September	0	0	57,887	57,887	9
October	0	0	52,058	52,058	10
November	0	0	51,183	51,183	11
December	0	0	51,832	51,832	12
Total annual pumpage	0	0	683,818	683,818	

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):	683,818	1
Less: Gallons (000's) used in the treatment process:	1,437	2
Subtotal: Gallons (000's) entering distribution system:	682,381	3
Less: Gallons (000's) sold:	631,048	4
Gallons (000's) entering distribution system but not sold:	51,333	5
Estimated Water Usage:		6
Gallons (000's) used to flush mains:	1,529	7
Gallons (000's) used for fire protection:		8
Gallons (000's) used to prevent freezing of distribution system:	1,360	9
Gallons (000's) used for other system uses:		10
Subtotal Estimated Usage:	2,889	11
Estimated Water Losses:		12
Gallons (000's) lost due to main leaks or breaks:	4,579	13
Gallons (000's) lost due to service leaks or breaks:		14
Gallons (000's) lost due to hydrant leaks, tank overflows and pressure reducing valves:		15
Gallons (000's) for unauthorized usage such as vandalism and theft:		16
Gallons (000's) not accounted for:	43,865	17
Subtotal of Estimated Losses:	48,444	18
Percentage of water entering distribution system sold:	92%	19
Percentage of unaccounted for water:	6%	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.)	2,608	22
Date of maximum: 07/20/2009		23
Cause of maximum: Warm weather, main break, flushing		24
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)	1,296	25
Date of minimum: 12/25/2009		26
Total KWH used by the utility (include pumping, treatment facilities and other utility operations):	1,869,119	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:	53	32
Number of service breaks repaired this year:	6	33
Population served (estimate the number of individuals served):		34
Inside municipality?	19,454	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)	
#10 PARK	10	62	12	47,619	Yes	1
#17 NORTH SIDE	17	59	24	227,665	Yes	2
#18 NORTH SIDE	18	56	26	250,370	Yes	3
#19 NORTHEAST	19	61	26	240,888	Yes	4
#20 NORTHEAST	20	63	26	198,107	Yes	5
#21 NORTH SIDE	21	85	18	235,008	Yes	6
#22 NORTH SIDE	22	90	18	220,504	Yes	7
#23 NORTH SIDE	23	95	24	205,457	Yes	8
#24 NORTHEAST	24	53	18	223,000	Yes	9
#4 SOUTH SIDE	04	58	18	103,633	Yes	10
#5 SOUTH SIDE	05	57	20	325,710	Yes	11
#6 SOUTH SIDE	06	62	16	74,860	Yes	12
#25 SOUTH SIDE	25	70	18	250,000	Yes	13
#8 PARK	08	59	18	28,794	Yes	14

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	10	17	18	1
Location	PARK	NORTH SIDE	NORTH SIDE	2
Purpose	P	P	P	3
Destination	T	T	T	4
Pump Manufacturer	LAYNE	AMERICAN TUR.	LAYNE	5
Year Installed	1962	1992	1964	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	410	375	320	8
Pump Motor or Standby Engine Mfr	U. S. MOTOR	U. S. MOTOR	U. S. MOTOR	9 10
Year Installed	1962	1992	1997	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	15	50	60	13
Footnotes				14

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	19	20	21	15
Location	NORTHEAST	NORTHEAST	NORTH	16
Purpose	P	P	P	17
Destination	T	T	T	18
Pump Manufacturer	LAYNE	LAYNE	LAYNE	19
Year Installed	1986	1969	1990	20
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	21
Actual Capacity (gpm)	420	400	350	22
Pump Motor or Standby Engine Mfr	U. S. MOTOR	GENERAL ELECTRIC	U. S. MOTOR	23 24
Year Installed	1997	1969	1989	25
Type	ELECTRIC	ELECTRIC	ELECTRIC	26
Horsepower	75	75	40	27
Footnotes				28

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	22	23	24	1
Location	NORTH	NORTH SIDE	NORTHEAST	2
Purpose	P	P	P	3
Destination	T	T	T	4
Pump Manufacturer	JACUZZI	J-LINE	GOULDS	5
Year Installed	1990	2003	2006	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	350	440	500	8
Pump Motor or Standby Engine Mfr	U. S. MOTOR	U.S.	US MOTOR	9 10
Year Installed	1989	2003	2006	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	40	30	75	13
Footnotes				14

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	25	4	5	15
Location	SOUTH SIDE	SOUTH SIDE	SOUTH SIDE	16
Purpose	P	P	P	17
Destination	T	T	T	18
Pump Manufacturer	GOULDS	POMONA	LAYNE	19
Year Installed	2008	1942	1966	20
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	21
Actual Capacity (gpm)	350	112	440	22
Pump Motor or Standby Engine Mfr	US MOTOR	U. S. MOTOR	U. S. MOTOR	23 24
Year Installed	2008	1942	1966	25
Type	ELECTRIC	ELECTRIC	ELECTRIC	26
Horsepower	10	10	10	27
Footnotes				28

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	6	8	HUME - 3	1
Location	SOUTH SIDE	PARK	HUME AVE	2
Purpose	P	P	B	3
Destination	T	T	D	4
Pump Manufacturer	AMERICAN TURBINE	LAYNE	FAIRBANKS	5
Year Installed	2004	1988	1969	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	CENTRIFUGAL	7
Actual Capacity (gpm)	200	175	1,000	8
Pump Motor or Standby Engine Mfr	GENERAL ELECTRIC	U. S. MOTOR	CUMMINGS	9 10
Year Installed	2004	1988	1969	11
Type	ELECTRIC	ELECTRIC	DIESEL	12
Horsepower	15	8	125	13
Footnotes				14

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	HUME AVENUE-2	HUME-1	SOUTH SIDE BOOSTER	15
Location	HUME AVE	HUME AVE	SOUTH SIDE	16
Purpose	B	B	B	17
Destination	D	D	D	18
Pump Manufacturer	FAIRBANKS	FAIRBANKS	AURORA	19
Year Installed	1969	1969	1995	20
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	21
Actual Capacity (gpm)	1,000	1,000	1,000	22
Pump Motor or Standby Engine Mfr	FAIRBANKS	FAIRBANKS	U.S.	23 24
Year Installed	1969	1969	1995	25
Type	ELECTRIC	ELECTRIC	ELECTRIC	26
Horsepower	125	125	100	27
Footnotes				28

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	UPHAM BOOSTER#2	UPHAM BOOSTER#3	WATER TREATMENT	1
Location	UPHAM	UPHAM	MCMILLAN	2
Purpose	B	B	B	3
Destination	D	D	D	4
Pump Manufacturer	AURORA	AURORA	LAYNE	5
Year Installed	2006	2006	1990	6
Type	CENTRIFUGAL	CENTRIFUGAL	VERTICAL TURBINE	7
Actual Capacity (gpm)	500	500	2,150	8
Pump Motor or Standby Engine Mfr	BALDER	BLADER	GENERAL ELECTRIC	9 10
Year Installed	2006	2006	1990	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	20	20	20	13
Footnotes				14

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	WATER TREATMENT DUAL	WATER TREATMENT-HPZ1	WATER TREATMENT-HPZ2	15
Location	MCMILLAN	MCMILLAN	MCMILLAN	16
Purpose	B	B	B	17
Destination	D	D	D	18
Pump Manufacturer	LAYNE	LAYNE	MID AMERICA	19
Year Installed	1990	1990	2006	20
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	21
Actual Capacity (gpm)	3,500	520	500	22
Pump Motor or Standby Engine Mfr	GENERAL ELECTRIC	GENERAL ELECTRIC	US MOTOR	23 24
Year Installed	1990	1990	2006	25
Type	ELECTRIC	ELECTRIC	ELECTRIC	26
Horsepower	200	25	30	27
Footnotes				28

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	WATER TREATMENT-LPZ1	WATER TREATMENT-LPZ2	WATER TREATMENT-LPZ3	1
Location	MCMILLAN	MCMILLAN	MCMILLAN	2
Purpose	B	B	B	3
Destination	D	D	D	4
Pump Manufacturer	LAYNE	LAYNE	LAYNE	5
Year Installed	1990	1990	1990	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	1,100	1,500	1,500	8
Pump Motor or Standby Engine Mfr	GENERAL ELECTRIC	GENERAL ELECTRIC	GENERAL ELECTRIC	9 10
Year Installed	1990	1990	1990	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	50	75	75	13
Footnotes				14

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	WILDWOOD BOOSTER			15
Location	WILDWOOD			16
Purpose	B			17
Destination	D			18
Pump Manufacturer	LAYNE			19
Year Installed	1973			20
Type	VERTICAL TURBINE			21
Actual Capacity (gpm)	500			22
Pump Motor or Standby Engine Mfr	GENERAL ELECTRIC			23 24
Year Installed	1973			25
Type	ELECTRIC			26
Horsepower	40			27
Footnotes				28

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	GRANT PARK TOWER	HUME AVE	MCMILLAN ST SPHERE	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	R	ET	3
Year constructed	1990	1968	1961	4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	STEEL	5
Elevation difference in feet (See Headnote 3.)	130	40	130	6
Total capacity in gallons (actual)	500,000	3,000,000	75,000	7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)	OTHER	OTHER	OTHER	9
Points of application (wellhouse, central facilities, booster station, other)	OTHER	OTHER	OTHER	10
Filters, type (gravity, pressure, other, none)	NONE	NONE	NONE	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0000	0.0000	0.0000	12
Is a corrosion control chemical used (yes, no)?	N	N	N	13
Is water fluoridated (yes, no)?	N	N	N	14
Footnotes				15

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	SOUTH BOOSTER	WILDWOOD	WTR TRTMNT-MCMLLN	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	R	R	3 4
Year constructed	1923	1959	1992	5 6
Primary material (earthen, steel, concrete, other)	CONCRETE	CONCRETE	CONCRETE	7 8
Elevation difference in feet (See Headnote 3.)	0	0	0	9 10
Total capacity in gallons (actual)	25,000	15,224	500,000	11 12
WATER TREATMENT PLANT				13
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID	LIQUID	14 15
Points of application (wellhouse, central facilities, booster station, other)	BOOSTER STATION	BOOSTER STATION	CENTRAL FACILITIES	16 17 18
Filters, type (gravity, pressure, other, none)	NONE	NONE	GRAVITY	19 20
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.3998	0.7200	4.8000	21 22 23
Is a corrosion control chemical used (yes, no)?	N	N	N	24 25
Is water fluoridated (yes, no)?	Y	Y	Y	26 27
Footnotes				28

WATER MAINS

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

Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	Number of Feet			Adjustments Increase or (Decrease) (g)	End of Year (h)	
			First of Year (d)	Added During Year (e)	Retired During Year (f)			
M	D	0.750	1,286				1,286	1
M	D	1.000	4,990				4,990	2
M	D	1.500	870				870	3
M	D	2.000	1,311				1,311	4
M	D	4.000	15,670				15,670	5
M	D	6.000	381,980	64	40		382,004	6
M	D	8.000	133,420	4			133,424	7
M	S	8.000	6,622				6,622	8
M	D	10.000	38,629				38,629	9
P	D	10.000	1,354				1,354	10
M	D	12.000	96,518				96,518	11
M	D	16.000	17,565				17,565	12
M	D	18.000	7,876	32	40		7,868	13
M	S	18.000	15,500				15,500	14
Total Within Municipality			723,591	100	80	0	723,611	
M	S	8.000	5,100				5,100	15
M	S	12.000	20,573				20,573	16
M	S	16.000	1,250				1,250	17
Total Outside of Municipality			26,923	0	0	0	26,923	
Total Utility			750,514	100	80	0	750,534	

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.

Mains are financed based on actual cost of the main installation as authorized by tariff run X-2.

WATER SERVICES

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

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
L	0.625	2,200				2,200		1
M	0.625	1,150		1		1,149	68	2
M	0.750	1,575		118		1,457	15	3
L	0.750	23				23		4
L	1.000	121			(98)	23		* 5
M	1.000	2,124	77	1	98	2,298		* 6
L	1.250	1				1		7
M	1.250	34				34		8
L	1.500	7				7		9
M	1.500	125	5			130	3	10
L	2.000	12				12		11
M	2.000	166	4	3		167	6	12
M	2.500	2				2		13
L	3.000	11				11		14
M	3.000	7				7	1	15
M	4.000	55	1			56		16
M	6.000	82	6			88		17
M	8.000	48				48		18
M	10.000	4				4		19
Total Utility		7,747	93	123	0	7,717	93	

WATER SERVICES

Water Services (Page W-20)

Explain all reported Adjustments.

1" - 2008 additions were reported as lead, but should have been reported as metal.

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

Except as noted below, the customer pays for the installation of the service from the main to the meter. They own and maintain the service starting at the curb box and going into the property.

When we replace the water mains on a street, we also replace the portion of the service from the main to the curb box at our expense.

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	7,609	600	677	13	7,545	634	1
0.750	6		2	2	6	0	2
1.000	335		12	(2)	321	14	3
1.250	0				0	0	4
1.500	107			1	108	68	5
2.000	141	2		2	145	98	6
3.000	38				38	36	7
4.000	19				19	15	8
6.000	7		1	1	7	5	9
Total:	8,262	602	692	17	8,189	870	

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	6,964	473	8	8	2	90	7,545	1
0.750	6	0	0	0	0	0	6	2
1.000	145	137	7	6	0	26	321	3
1.250	0	0	0	0	0	0	0	4
1.500	1	88	6	6	0	7	108	5
2.000	0	94	4	18	1	28	145	6
3.000	0	21	4	5	0	8	38	7
4.000	0	8	3	4	1	3	19	8
6.000	0	4	1	0	0	2	7	9
Total:	7,116	825	33	47	4	164	8,189	

METERS

Meters (Page W-21)

Explain all reported adjustments.

Adjustments were necessary to bring the end of year utility-owned meters in line with the meters at the end of the year by customer class.

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

Each meter that is 1" or smaller is replaced every 20 years.

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

Yes. These are magnetic meters, and the electronics are tested yearly.

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	903	7	7		903	2
Total Fire Hydrants	903	7	7	0	903	
Flushing Hydrants						
	7				7	3
Total Flushing Hydrants	7	0	0	0	7	

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:	501
Number of distribution system valves end of year:	1,571
Number of distribution valves operated during year:	425

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

Hydrants and Distribution System Valves (Page W-22)

General footnotes

Less than half of the valves were operated during the year. However, part of our valve maintenance program is a practice to replace any leaking valves each year. In 2009, 58 of our existing valves were replaced.

Fire hydrants consist of 870 six inch and 33 4.5 inch hydrants. The four inch hydrants are used as fire hydrants and have been reported in that manner in prior years.

Explain all reported Adjustments.

NONE

ELECTRIC OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Electricity			
Sales of Electricity (440-448)	25,078,122	25,454,718	1
Total Sales of Electricity	25,078,122	25,454,718	
Other Operating Revenues			
Forfeited Discounts (450)	18,130	17,960	2
Miscellaneous Service Revenues (451)	(2,219)	(6,184)	3
Sales of Water and Water Power (453)	0	0	4
Rent from Electric Property (454)	865,664	907,653	5
Interdepartmental Rents (455)	110,308	82,660	6
Other Electric Revenues (456)	8,901	11,001	7
Total Other Operating Revenues	1,000,784	1,013,090	
Total Operating Revenues	26,078,906	26,467,808	
Operation and Maintenance Expenses			
Power Production Expenses (500-557)	19,509,871	19,227,888	8
Transmission Expenses (560-573)	160,602	49,287	9
Distribution Expenses (580-598)	1,694,203	1,825,161	10
Customer Accounts Expenses (901-905)	434,007	414,433	11
Customer Service and Information Expenses (906)	54,136	18,316	12
Sales Expenses (911-916)	0	0	13
Administrative and General Expenses (920-932)	823,915	790,017	14
Total Operation and Maintenance Expenses	22,676,734	22,325,102	
Other Expenses			
Depreciation Expense (403)	1,557,810	1,490,966	15
Amortization Expense (404-407)	5,238	5,238	16
Taxes (408)	759,095	727,312	17
Total Other Expenses	2,322,143	2,223,516	
Total Operating Expenses	24,998,877	24,548,618	
NET OPERATING INCOME	1,080,029	1,919,190	

OTHER OPERATING REVENUES (ELECTRIC)

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

Particulars (a)	Amount (b)	
Forfeited Discounts (450):		
Customer late payment charges	18,130	1
Other (specify):		
NONE		2
Total Forfeited Discounts (450)	18,130	
Miscellaneous Service Revenues (451):		
RECONNECTION CHARGES	(7,684)	3
MISC SERVICE REVENUES	5,465	4
Total Miscellaneous Service Revenues (451)	(2,219)	
Sales of Water and Water Power (453):		
NONE		5
Total Sales of Water and Water Power (453)	0	
Rent from Electric Property (454):		
RENT FROM POLE CONTACTS	137,247	6
TRANSMISSION LEASE REVENUES	728,417	7
Total Rent from Electric Property (454)	865,664	
Interdepartmental Rents (455):		
USE OF ELECTRIC PROPERTY (ALLOCATIONS) BY WATER DEPT	110,308	8
Total Interdepartmental Rents (455)	110,308	
Other Electric Revenues (456):		
MINOR SERVICES AND SALES OF MATERIALS	8,901	9
Total Other Electric Revenues (456)	8,901	

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)	22,628	30,885	25
Fuel (547)	0	0	26
Generation Expenses (548)	20,299	16,375	27
Miscellaneous Other Power Generation Expenses (549)	(10,573)	(16,311)	28
Rents (550)	0	0	29
Maintenance Supervision and Engineering (551)	4,740	6,190	30
Maintenance of Structures (552)	1,057	606	31
Maintenance of Generating and Electric Plant (553)	247,257	315,280	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)	197	249	33
Total Other Power Generation Expenses	285,605	353,274	
OTHER POWER SUPPLY EXPENSES			
Purchased Power (555)	19,224,266	18,874,614	34
System Control and Load Dispatching (556)	0	0	35
Other Expenses (557)	0	0	36
Total Other Power Supply Expenses	19,224,266	18,874,614	
Total Power Production Expenses	19,509,871	19,227,888	
TRANSMISSION EXPENSES			
Operation Supervision and Engineering (560)	89,863	51,763	37
Load Dispatching (561)	0	0	38
Station Expenses (562)	25,153	(2,355)	39
Overhead Line Expenses (563)	47,375	0	40
Underground Line Expenses (564)	0	0	41
Miscellaneous Transmission Expenses (566)	362	0	42
Rents (567)	0	0	43
Maintenance Supervision and Engineering (568)	0	0	44
Maintenance of Structures (569)	0	0	45
Maintenance of Station Equipment (570)	(7,948)	(121)	46
Maintenance of Overhead Lines (571)	5,797	0	47
Maintenance of Underground Lines (572)	0	0	48
Maintenance of Miscellaneous Transmission Plant (573)	0	0	49
Total Transmission Expenses	160,602	49,287	
DISTRIBUTION EXPENSES			
Operation Supervision and Engineering (580)	581,888	591,461	50
Load Dispatching (581)	7,625	12,511	51
Station Expenses (582)	32,819	15,168	52
Overhead Line Expenses (583)	59,679	53,423	53
Underground Line Expenses (584)	33,956	26,307	54
Street Lighting and Signal System Expenses (585)	(6)	45	55
Meter Expenses (586)	113,683	127,015	56
Customer Installations Expenses (587)	14,093	1,743	57
Miscellaneous Distribution Expenses (588)	256,577	238,051	58
Rents (589)	6,488	2,371	59
Maintenance Supervision and Engineering (590)	49,556	50,412	60
Maintenance of Structures (591)	0	0	61
Maintenance of Station Equipment (592)	9,826	24,796	62
Maintenance of Overhead Lines (593)	432,567	536,803	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)	31,194	54,447	64
Maintenance of Line Transformers (595)	8,149	10,616	65
Maintenance of Street Lighting and Signal Systems (596)	45,812	67,806	66
Maintenance of Meters (597)	1,708	1,248	67
Maintenance of Miscellaneous Distribution Plant (598)	8,589	10,938	68
Total Distribution Expenses	1,694,203	1,825,161	
CUSTOMER ACCOUNTS EXPENSES			
Supervision (901)	19,952	19,589	69
Meter Reading Expenses (902)	109,919	108,106	70
Customer Records and Collection Expenses (903)	241,508	231,280	71
Uncollectible Accounts (904)	62,628	55,458	72
Miscellaneous Customer Accounts Expenses (905)	0	0	73
Customer Service and Information Expenses (906)	54,136	18,316	74
Total Customer Accounts Expenses	488,143	432,749	
SALES EXPENSES			
Supervision (911)	0	0	75
Demonstrating and Selling Expenses (912)	0	0	76
Advertising Expenses (913)	0	0	77
Miscellaneous Sales Expenses (916)	0	0	78
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	394,948	383,666	79
Office Supplies and Expenses (921)	34,156	21,558	80
Administrative Expenses Transferred -- Credit (922)	155,450	142,481	81
Outside Services Employed (923)	230,220	211,445	82
Property Insurance (924)	21,465	20,650	83
Injuries and Damages (925)	(4,521)	14,473	84
Employee Pensions and Benefits (926)	23,314	31,568	85
Regulatory Commission Expenses (928)	4,608	400	86
Duplicate Charges -- Credit (929)	0	0	87
Miscellaneous General Expenses (930)	86,401	88,308	88
Rents (931)		0	89
Maintenance of General Plant (932)	188,774	160,430	90
Total Administrative and General Expenses	823,915	790,017	
Total Operation and Maintenance Expenses	22,676,734	22,325,102	

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.

553 - There was more maintenance done during 2009 than 2008 for the M-33 combustion turbine, which is maintained and billed by Wisconsin Public Service Corporation. WPSC determines the maintenance that is needed on the combustion turbine.

560 - A new employee was hired in June to oversee compliance issues. This is a new position, so these costs didn't exist in 2008. In addition, consulting fees totaling over \$45 thousand were incurred in 2009 for NERC and FERC compliance, policies, procedures, and risk assessment.

562 - A new employee was hired in June to oversee compliance issues. This is a new position, so these costs didn't exist in 2008.

563 - A transmission equipment rating survey was completed by outside consultants in 2009, with 1/2 paid by Marshfield Utilities and 1/2 paid by ATC.

582 - Substation maintenance costs from 2008 were billed in 2009 in the amount of \$5,947.

587 - As a result of South Central Ave. reconstruction, 3 services needed to be moved, with a total cost of \$14,093.

592 - Bushings and gaskets were replaced in 2008 at a cost of over \$10 thousand in 2008. There were no comparable costs in 2009.

593 - Less tree trimming on our distribution lines was performed in 2009 than in 2008.

594 - 2008 expenses were higher than 2009, due to additional locks that were installed on UG transformers, and additional UG line maintenance was done at the same time.

596 - 2008 expenses were higher due to street light bulb and photoeye failures on Veterans Parkway. Less maintenance was required in 2009.

906 - The conservation coordinator expenses were only incurred for 3 months in 2008, since this was a new position. 2009 included 12 months of expense for this position.

921 - Office furniture was purchased in 2009 in the amount of \$7626. These items were under the \$500 capitalization policy.

925 - A dividend of \$18 thousand was received from our insurance company in 2009. There was no equivalent dividend in 2008.

932 - An increase of \$36 thousand from 2008 to 2009 for outside consultants for information systems maintenance.

If Employee Pensions and Benefits (926) is zero, yet salary expense accounts exceed \$15,000, please explain.

Effective July 2003, our new accounting software allocates payroll overhead (including social security taxes) to all accounts that have payroll charged to them. As a result, social security taxes reported in account 408 is zero, since the social security taxes were allocated for the entire year.

TAXES (ACCT. 408 - ELECTRIC)

When allocation of taxes is made between departments, explain method used.

Description of Tax (a)	Method Used to Allocate Between Departments (b)	This Year (c)	Last Year (d)	
Property Tax Equivalent		560,565	506,269	1
Social Security		0	0	2
Wisconsin Gross Receipts Tax		177,573	194,098	3
PSC Remainder Assessment	RATIO OF ELEC & WATER PRIOR YEAR REVENUE	20,957	26,945	4
Other (specify): NONE			0	5
Total tax expense		759,095	727,312	

TAXES (ACCT. 408 - ELECTRIC)

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

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

Effective July 2003, our new accounting software allocates payroll overhead (including social security taxes) to all accounts that have payroll charged to them. As a result, social security taxes reported in account 408 is zero, since the social security taxes were allocated for the entire year.

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			Wood				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.000000				3
County tax rate	mills		0.000000				4
Local tax rate	mills		9.855581				5
School tax rate	mills		9.641525				6
Voc. school tax rate	mills		1.703822				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		21.200928				10
Less: state credit	mills		1.011151				11
Net tax rate	mills		20.189777				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		9.855581				14
Combined School Tax Rate	mills		11.345347				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		21.200928				17
Total Tax Rate	mills		21.200928				18
Ratio of Local and School Tax to Total	dec.		1.000000				19
Total tax net of state credit	mills		20.189777				20
Net Local and School Tax Rate	mills		20.189777				21
Utility Plant, Jan. 1	\$	52,719,538	52,719,538				22
Materials & Supplies	\$	767,788	767,788				23
Subtotal	\$	53,487,326	53,487,326				24
Less: Plant Outside Limits	\$	22,682,177	22,682,177				25
Taxable Assets	\$	30,805,149	30,805,149				26
Assessment Ratio	dec.		0.901303				27
Assessed Value	\$	27,764,773	27,764,773				28
Net Local & School Rate	mills		20.189777				29
Tax Equiv. Computed for Current Year	\$	560,565	560,565				30
Tax Equivalent per 1994 PSC Report	\$	420,306					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32 33
Tax equiv. for current year (see note 5)	\$	560,565					34
Footnotes			*				35

PROPERTY TAX EQUIVALENT (ELECTRIC)

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

IF total for Utility Plant, Jan. 1 on this schedule does not match Total Utility Plant - First of Year on the Net Utility Plant schedule, please explain.

Utility Plant as of 1/1/09 includes construction work in progress of \$2,073,914, and therefore doesn't match the First of Year on the Net Utility Plant schedule.

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

Materials and supplies total for this schedule does not match the electric utility prior year amount on Schedule F-12. The amount on prior year schedule F-12 includes Fuel, which we have excluded from our calculation on E-05, since it is located outside the City of Marshfield.

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)	12,099				12,099	18
Structures and Improvements (341)	2,534,146	1,329			2,535,475	19
Fuel Holders, Producers and Accessories (342)	528,186				528,186	20
Prime Movers (343)	0				0	21
Generators (344)	4,468,916				4,468,916	22
Accessory Electric Equipment (345)	577,040	594	16,960		560,674	23
Miscellaneous Power Plant Equipment (346)	36,780	2,705	11,145		28,340	24
Total Other Production Plant	8,157,167	4,628	28,105	0	8,133,690	
TRANSMISSION PLANT						
Land and Land Rights (350)	331,237	7,365			338,602	25
Structures and Improvements (352)	0				0	26
Station Equipment (353)	6,199,341	10,859			6,210,200	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)	3,632,602				3,632,602	29
Overhead Conductors and Devices (356)	2,583,753				2,583,753	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	12,746,933	18,224	0	0	12,765,157	
DISTRIBUTION PLANT						
Land and Land Rights (360)	4,333				4,333	34
Structures and Improvements (361)	0				0	35
Station Equipment (362)	23,581				23,581	36
Storage Battery Equipment (363)	0				0	37
Poles, Towers and Fixtures (364)	3,711,062	162,855	56,022		3,817,895	38
Overhead Conductors and Devices (365)	4,915,907	234,929	56,982		5,093,854	39
Underground Conduit (366)	1,604,049	82,291	948		1,685,392	40
Underground Conductors and Devices (367)	1,858,221	83,648	15,107		1,926,762	41
Line Transformers (368)	4,147,024	181,802	57,207		4,271,619	42
Services (369)	1,504,315	111,649	12,459		1,603,505	43
Meters (370)	1,279,344	14,891	28,544		1,265,691	44
Installations on Customers' Premises (371)	257,944	8,719	2,230		264,433	45
Leased Property on Customers' Premises (372)	0				0	46
Street Lighting and Signal Systems (373)	600,656	16,347	33,608		583,395	47
Total Distribution Plant	19,906,436	897,131	263,107	0	20,540,460	
GENERAL PLANT						
Land and Land Rights (389)	84,054				84,054	48
Structures and Improvements (390)	1,010,536	5,335			1,015,871	49
Office Furniture and Equipment (391)	74,023	41,562	2,716		112,869	50
Computer Equipment (391.1)	769,271	91,998	5,844		855,425	51
Transportation Equipment (392)	686,254	283,544	82,283		887,515	52
Stores Equipment (393)	24,064				24,064	53
Tools, Shop and Garage Equipment (394)	262,872	10,867	2,377		271,362	54
Laboratory Equipment (395)	50,742				50,742	55
Power Operated Equipment (396)	649,450	243,465	164,047		728,868	56
Communication Equipment (397)	319,937		5,859	(101)	313,977	57
SCADA Equipment (397.1)	0				0	58
Miscellaneous Equipment (398)	0				0	59
Other Tangible Property (399)	0				0	60
Total General Plant	3,931,203	676,771	263,126	(101)	4,344,747	
Total utility plant in service directly assignable	44,741,739	1,596,754	554,338	(101)	45,784,054	

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	44,741,739	1,596,754	554,338	(101)	45,784,054	

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.

Account 364 - This includes the installed cost of poles, towers, and fixtures conductors that were capitalized in 2009. These costs are supported by continuing property records.

Account 365 - This includes the installed cost of overhead conductors and devices that were capitalized in 2009. These costs are supported by continuing property records.

Account 369 - This includes the installed cost of services that were capitalized in 2009. These costs are supported by continuing property records.

Account 392 - Includes purchase of digger derrick chassis for \$100,075, bucket truck chassis for \$141,521, and two pickup trucks.

Account 396 - Includes purchase of digger derrick for \$130,000, bucket truck for \$111,040.

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

Account 396 - Retirement of digger derrick for \$92,690 and bucket truck for \$71,357.

If Adjustments for any account are nonzero, please explain.

Account 397 - adjustment reflects correction of retirement from 2008 for \$592. It was retired from the electric utility by mistake in 2008, and corrected in 2009.

Account 397 - adjustment reflects correction of addition from 2008 for \$693. It was capitalized in the electric utility by mistake in 2008, and corrected in 2009.

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)	1,686,133	75,377	27,996		1,733,514	38
Overhead Conductors and Devices (365)	1,865,442	108,735	22,021		1,952,156	39
Underground Conduit (366)	892,235	38,088	1,359		928,964	40
Underground Conductors and Devices (367)	952,169	38,716	5,938		984,947	41
Line Transformers (368)	0				0	42
Services (369)	246,714	51,676	336		298,054	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)	261,193	7,566	3,856		264,903	47
Total Distribution Plant	5,903,886	320,158	61,506	0	6,162,538	
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	5,903,886	320,158	61,506	0	6,162,538	
Common Utility Plant Allocated to Electric Department (300)	0				0	61
Total utility plant in service	5,903,886	320,158	61,506	0	6,162,538	

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

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

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

Account 365 - This includes the installed cost of overhead conductor that was capitalized in 2009. These costs are supported by continuing property records.

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)	1,126,833	2.69%	68,186	13
Fuel Holders, Producers and Accessories (342)	225,196	3.06%	16,163	14
Prime Movers (343)	0	0.00%		15
Generators (344)	1,711,779	2.66%	118,873	16
Accessory Electric Equipment (345)	200,180	3.14%	17,862	17
Miscellaneous Power Plant Equipment (346)	10,458	2.89%	941	18
Total Other Production Plant	3,274,446		222,025	
TRANSMISSION PLANT				
Structures and Improvements (352)	0	0.00%		19
Station Equipment (353)	2,591,809	3.00%	186,143	20
Towers and Fixtures (354)	0	0.00%		21
Poles and Fixtures (355)	1,341,883	3.30%	119,876	22
Overhead Conductors and Devices (356)	644,197	3.00%	77,513	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	4,577,889		383,532	
DISTRIBUTION PLANT				
Structures and Improvements (361)	0	0.00%		27
Station Equipment (362)	23,581	3.10%		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					1,195,019	13
342					241,359	14
343					0	15
344					1,830,652	16
345	16,960				201,082	17
346	11,145				254	18
	28,105	0	0	0	3,468,366	
352					0	19
353					2,777,952	20
354					0	21
355					1,461,759	22
356					721,710	23
357					0	24
358					0	25
359					0	26
	0	0	0	0	4,961,421	
361					0	27
362					23,581	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)	1,688,166	4.00%	150,579	30
Overhead Conductors and Devices (365)	1,489,086	3.20%	160,156	31
Underground Conduit (366)	194,032	2.50%	41,118	32
Underground Conductors and Devices (367)	483,341	3.33%	63,020	33
Line Transformers (368)	1,526,145	3.20%	134,698	34
Services (369)	474,687	4.62%	71,791	35
Meters (370)	761,992	4.80%	61,081	36
Installations on Customers' Premises (371)	158,945	9.09%	23,742	37
Leased Property on Customers' Premises (372)	0	0.00%		38
Street Lighting and Signal Systems (373)	246,925	4.13%	24,451	39
Total Distribution Plant	7,046,900		730,636	
GENERAL PLANT				
Structures and Improvements (390)	550,432	2.50%	25,330	40
Office Furniture and Equipment (391)	43,109	5.88%	5,495	41
Computer Equipment (391.1)	769,271	26.67%	91,998	42
Transportation Equipment (392)	497,457	15.00%	44,043	43
Stores Equipment (393)	21,899	5.88%	1,415	44
Tools, Shop and Garage Equipment (394)	139,144	5.88%	15,706	45
Laboratory Equipment (395)	41,800	5.88%	2,984	46
Power Operated Equipment (396)	442,376	10.00%	40,507 *	47
Communication Equipment (397)	86,636	9.15%	29,002	48
SCADA Equipment (397.1)	0	0.00%		49
Miscellaneous Equipment (398)	0	0.00%		50
Total General Plant	2,592,124		256,480	
Total accum. prov. directly assignable	17,491,359		1,592,673	
Common Utility Plant Allocated to Electric Department	0	0.00%		51
Total accum. prov. for depreciation	17,491,359		1,592,673	
GENERAL PLANT				
Other Tangible Property (399)	0	0.00%		52
Total General Plant	0		0	
Total accum. prov. directly assignable	17,491,359		1,592,673	

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	56,022	8,402	27,953		1,802,274	30
365	56,982	7,896	36,878		1,621,242	31
366	948				234,202	32
367	15,107	1,015	19,286		549,525	33
368	57,207		4,554		1,608,190	34
369	12,459	1,280			532,739	35
370	28,544		94		794,623	36
371	2,230	223	1,819		182,053	37
372					0	38
373	33,608	3,746	16,316		250,338	39
	263,107	22,562	106,900	0	7,598,767	
390			9		575,771	40
391	2,716				45,888	41
391.1	5,844				855,425	42
392	82,283				459,217	43
393			75		23,389	44
394	2,377				152,473	45
395					44,784	46
396	164,047			54	318,890 *	47
397	5,859			592	110,371	48
397.1					0	49
398					0	50
	263,126	0	84	646	2,586,208	
	554,338	22,562	106,984	646	18,614,762	
					0	51
	554,338	22,562	106,984	646	18,614,762	
399					0	52
	0	0	0	0	0	
	554,338	22,562	106,984	646	18,614,762	

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)

General footnotes

Account 392 - depreciation rate is 10% or 20% on vehicles, depending on the type of vehicle.

If Adjustments for any account are nonzero, please explain.

Account 396 - item was not fully depreciated when retired, so an adjustment was necessary to correct the accumulated depreciation, since accumulated depreciation amount cannot be changed on this schedule.

Account 397 - adjustment reflects correction of retirement from 2008. It was retired from the electric utility by mistake in 2008, and corrected in 2009.

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)	586,590	4.00%	68,393	30
Overhead Conductors and Devices (365)	486,333	3.20%	61,082	31
Underground Conduit (366)	93,968	2.50%	22,765	32
Underground Conductors and Devices (367)	189,647	3.33%	32,253	33
Line Transformers (368)	0	0.00%		34
Services (369)	23,462	4.62%	12,584	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)	25,558	4.13%	10,864	39
Total Distribution Plant	1,405,558		207,941	
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	1,405,558		207,941	
Common Utility Plant Allocated to Electric Department	0	0.00%		51
Total accum. prov. for depreciation	1,405,558		207,941	
GENERAL PLANT				
Other Tangible Property (399)	0	0.00%		52
Total General Plant	0		0	
Total accum. prov. directly assignable	1,405,558		207,941	

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	27,996				626,987	30
365	22,021				525,394	31
366	1,359				115,374	32
367	5,938				215,962	33
368					0	34
369	336				35,710	35
370					0	36
371					0	37
372					0	38
373	3,856				32,566	39
	61,506	0	0	0	1,551,993	
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
	0	0	0	0	0	
	61,506	0	0	0	1,551,993	
					0	51
	61,506	0	0	0	1,551,993	
399					0	52
	0	0	0	0	0	
	61,506	0	0	0	1,551,993	

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)	0				0	1
7.2/12.5 kV (12kV)	0				0	2
14.4/24.9 kV (25kV)	1				1	3
Other:						
13.4/4.16kV & 120/240 SEC	298				298	4
Underground Lines						
2.4/4.16 kV (4kV)	0				0	5
7.2/12.5 kV (12kV)	33				33	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)	0				0	9
7.2/12.5 kV (12kV)	0				0	10
14.4/24.9 kV (25kV)	2				2	11
Other:						
13.4/4.16 kV & 120/240 SEC	263				263	12
Underground Lines						
2.4/4.16 kV (4kV)	0				0	13
7.2/12.5 kV (12kV)	19				19	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	30				30	19
138 kV	0				0	20
Other:						
NONE	0				0	21
Underground Lines						
34.5 kV	0				0	22
69 kV	0				0	23
115 kV	0				0	24
138 kV	0				0	25
Other:						
NONE	0				0	26

RURAL LINE CUSTOMERS

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

Particulars (a)	Amount (b)	
Customers added on rural lines during year:		1
Farm Customers		2
Nonfarm Customers		3
Total	0	4
Customers on rural lines at end of year:		5
Rural Customers (served at rural rates):		6
Farm		7
Nonfarm		8
Total	0	9
Customers served at other than rural rates:		10
Farm	170	11
Nonfarm	2,987	12
Total	3,157	13
Total customers on rural lines at end of year	3,157	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	63,000	Friday	01/16/2009	07:00	36,634	1
February	02	59,000	Wednesday	02/04/2009	08:00	31,095	2
March	03	60,000	Thursday	03/12/2009	07:00	32,975	3
April	04	55,000	Friday	04/03/2009	10:00	29,341	4
May	05	55,000	Wednesday	05/20/2009	14:00	28,762	5
June	06	69,000	Tuesday	06/23/2009	13:00	31,093	6
July	07	60,000	Friday	07/10/2009	13:00	30,640	7
August	08	63,000	Monday	08/10/2009	12:00	32,336	8
September	09	61,000	Tuesday	09/15/2009	13:00	29,946	9
October	10	51,000	Tuesday	10/06/2009	11:00	29,022	10
November	11	54,000	Monday	11/30/2009	17:00	28,979	11
December	12	59,000	Wednesday	12/09/2009	17:00	33,382	12
Total		709,000				374,205	

System Name Wisconsin Public Service Corporation

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

Type of Reading	Supplier	
60 minutes integrated	Wisconsin Public Service Corporation	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
Total Generation	0	7
Purchases	374,205	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	374,205	15
Disposition of Energy		
Sales to Ultimate Consumers (including interdepartmental sales)	362,993	18
Sales For Resale	0	19
Energy Used by the Company (excluding station use):		
Electric Utility	238	21
Common (office, shops, garages, etc. serving 2 or more util. depts.)	458	22
Total Used by Company	696	23
Total Sold and Used	363,689	24
Energy Losses:		
Transmission Losses (if applicable)		26
Distribution Losses	10,516	27
Total Energy Losses	10,516	28
Loss Percentage (% Total Energy Losses of Total Source of Energy)	2.8102%	29
Total Disposition of Energy	374,205	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)	1
Residential Sales				
RESIDENTIAL	RG-1	11,217	98,956	1
Total Sales for Residential Sales		11,217	98,956	
Commercial & Industrial				
SMALL POWER	CP-1	173	48,937	2
LARGE POWER	CP-2	37	37,879	3
INDUSTRIAL POWER	CP-3	17	136,052	4
GENERAL SERVICE	GS-1	1,682	38,955	5
Total Sales for Commercial & Industrial		1,909	261,823	
Public Street & Highway Lighting				
STREET LIGHTING	MS-1	8	1,654	6
AREA LIGHTING	MS-2	492	560	7
Total Sales for Public Street & Highway Lighting		500	2,214	
Sales for Resale				
NONE				8
Total Sales for Sales for Resale		0	0	
TOTAL SALES FOR ELECTRICITY		13,626	362,993	

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)	
		7,388,954	145,210	7,534,164	1
0	0	7,388,954	145,210	7,534,164	
155,677	198,988	3,382,920	79,430	3,462,350	2
110,199	141,251	2,536,356	59,321	2,595,677	3
292,243	349,429	8,152,093	242,366	8,394,459	4
		2,773,160	60,060	2,833,220	5
558,119	689,668	16,844,529	441,177	17,285,706	
		191,302	1,638	192,940	6
		64,771	541	65,312	7
0	0	256,073	2,179	258,252	
				0	8
0	0	0	0	0	
558,119	689,668	24,489,556	588,566	25,078,122	

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	WPS				1
Point of Delivery	MCMILLAN,WW,HUME				2
Type of Power Purchased (firm, dump, etc.)	FIRM				3
Voltage at Which Delivered	115,000				4
Point of Metering	4				5
Total of 12 Monthly Maximum Demands -- kW	709,000				6
Average load factor	72.3004%				7
Total Cost of Purchased Power	19,224,266				8
Average cost per kWh	0.0514				9
On-Peak Hours (if applicable)					10
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	11
January	18,684	17,950			12
February	16,614	14,481			13
March	17,764	15,211			14
April	15,704	13,637			15
May	14,719	14,043			16
June	17,644	13,449			17
July	17,521	13,119			18
August	17,156	15,179			19
September	16,326	13,621			20
October	16,153	12,869			21
November	14,353	14,626			22
December	16,621	16,761			23
Total kWh (000)	199,259	174,946			24

Footnotes:

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

Footnotes:

SUBSTATION EQUIPMENT

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

Particulars (a)	Utility Designation				(f)
	(b)	(c)	(d)	(e)	
Name of Substation	Hume	McMillan	Wildwood	Wildwood-2	1
Voltage--High Side	115,000	115,000	115,000	115,000	2
Voltage--Low Side	13,200	13,200	13,200	24,940	3
Num. Main Transformers in Operation	1	2	2	1	4
Total Capacity of Transformers in kVA	28,000	56,000	56,000	20,000	5
Number of Spare Transformers on Hand	0	1	0	0	6
15-Minute Maximum Demand in kW					7
Dt and Hr of Such Maximum Demand					8
Kwh Output					9
Footnotes					10

SUBSTATION EQUIPMENT (continued)

Particulars (g)	Utility Designation				(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

SUBSTATION EQUIPMENT

Substation Equipment (Page E-26)

General footnotes

This information is not available for our substations:

15 minute maximum demand in kW

Date and hour of such maximum demand

Kwh output

ELECTRIC DISTRIBUTION METERS & LINE TRANSFORMERS

Particulars (a)	Number of Watt-Hour Meters (b)	Line Transformers		1
		Number (c)	Total Cap. (kVA) (d)	
Number first of year	13,425	4,684	175,082	1
Acquired during year	107	73	6,888	2
Total	13,532	4,757	181,970	3
Retired during year	151	74	4,121	4
Sales, transfers or adjustments increase (decrease)	(4)			5
Number end of year	13,377	4,683	177,849	6
Number end of year accounted for as follows:				7
In customers' use	13,195	4,257	147,388	8
In utility's use	9			9
Locked meters on customers' premises				10
In stock	173	426	30,461	12
Total end of year	13,377	4,683	177,849	13

ELECTRIC DISTRIBUTION METERS & LINE TRANSFORMERS

Electric Distribution Meters & Line Transformers (Page E-27)

General footnotes

An adjustment was needed to get the number of meters at end of year to equal the total meters in customer use plus in utility use plus in stock.

STREET LIGHTING EQUIPMENT

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

Particulars (a)	Watts (b)	Number Each Type (c)	kWh Used Annually (d)	
Street Lighting Non-Ornamental				
Sodium Vapor	100	550	307,450	1
Sodium Vapor	150	928	742,400	2
Sodium Vapor	250	277	349,020	3
Total		1,755	1,398,870	
Ornamental				
Sodium Vapor	150	175	140,000	4
Sodium Vapor	250	32	40,320	5
Total		207	180,320	
Other				
Sodium Vapor	150	42	33,600	6
Sodium Vapor	250	61	76,860	7
Total		103	110,460	