



3014 (02-05-09)

**ANNUAL REPORT**

OF

Name: BANGOR MUNICIPAL UTILITY

---

Principal Office: 106 15TH AVENUE, NORTH  
P.O. BOX 130  
BANGOR, WI 54614-0130

---

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.



## TABLE OF CONTENTS

Schedule Name	Page
General Rules for Reporting	i
Signature Page	ii
Table of Contents	iii
Identification and Ownership	iv
<b>FINANCIAL SECTION</b>	
Income Statement	F-01
Details of Income Statement Accounts	F-02
Income from Merchandising, Jobbing & Contract Work (Accts. 415-416)	F-03
Revenues Subject to Wisconsin Remainder Assessment	F-04
Distribution of Total Payroll	F-05
Full-Time Employees (FTE)	F-06
Balance Sheet	F-07
Net Utility Plant	F-08
Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 111.1)	F-09
Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 111.2)	F-10
Net Nonutility Property (Accts. 121 & 122)	F-11
Accumulated Provision for Uncollectible Accounts-Cr. (Acct. 144)	F-12
Materials and Supplies	F-13
Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251)	F-14
Capital Paid in by Municipality (Acct. 200)	F-15
Bonds (Accts. 221 and 222)	F-17
Notes Payable & Miscellaneous Long-Term Debt	F-18
Taxes Accrued (Acct. 236)	F-19
Interest Accrued (Acct. 237)	F-20
Detail of Other Balance Sheet Accounts	F-22
Return on Rate Base Computation	F-23
Regulatory Liability - Pre-2003 Historical Accumulated Depreciation on Contributed Utility Plant (253)	F-25
Important Changes During the Year	F-26
Financial Section Footnotes	N/A
<b>WATER OPERATING SECTION</b>	
Water Operating Revenues & Expenses	W-01
Water Operating Revenues - Sales of Water	W-02
Sales for Resale (Acct. 466)	W-03
Other Operating Revenues (Water)	W-04
Water Operation & Maintenance Expenses	W-05
Taxes (Acct. 408 - Water)	W-06
Property Tax Equivalent (Water)	W-07
Water Utility Plant in Service --Plant Financed by Utility or Municipality--	W-08
Water Utility Plant in Service --Plant Financed by Contributions--	W-09
Sources of Water Supply - Statistics	W-13
Water Loss and Other Statistics	W-14
Sources of Water Supply - Ground Waters	W-15
Sources of Water Supply - Surface Waters	W-16
Pumping & Power Equipment	W-17
Reservoirs, Standpipes & Water Treatment	W-18
Water Mains	W-19
Water Services	W-20
Meters	W-21

## TABLE OF CONTENTS

Schedule Name	Page
<b>WATER OPERATING SECTION</b>	
Hydrants and Distribution System Valves	W-22
Water Operating Section Footnotes	N/A
<b>ELECTRIC OPERATING SECTION</b>	
Electric Operating Revenues & Expenses	E-01
Other Operating Revenues (Electric)	E-02
Electric Operation & Maintenance Expenses	E-03
Taxes (Acct. 408 - Electric)	E-04
Property Tax Equivalent (Electric)	E-05
Electric Utility Plant in Service --Plant Financed by Utility or Municipality--	E-06
Electric Utility Plant in Service --Plant Financed by Contributions--	E-07
Transmission and Distribution Lines	E-12
Rural Line Customers	E-13
Monthly Peak Demand and Energy Usage	E-14
Electric Energy Account	E-15
Sales of Electricity by Rate Schedule	E-16
Purchased Power Statistics	E-18
Production Statistics Totals	E-19
Production Statistics	E-20
Steam Production Plants	E-21
Internal Combustion Generation Plants	E-22
Hydraulic Generating Plants	E-24
Substation Equipment	E-26
Electric Distribution Meters & Line Transformers	E-27
Street Lighting Equipment	E-28
Electric Operating Section Footnotes	N/A

### IDENTIFICATION AND OWNERSHIP

**Exact Utility Name:** BANGOR MUNICIPAL UTILITY

**Utility Address:** 106 15TH AVENUE, NORTH  
P.O. BOX 130  
BANGOR, WI 54614-0130

**When was utility organized?** 6/1/1933

**Report any change in name:**

**Effective Date:**

**Utility Web Site:**

---

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

**Name:** MR STEVE BAKER

**Title:** DIRECTOR OF PUBLIC WORKS

**Office Address:**

106 15TH AVENUE. NORTH  
P.O. BOX 130  
BANGOR, WI 54614-0130

**Telephone:** (608) 486 - 2151

**Fax Number:** (608) 486 - 2800

**Email Address:** BANGORMUNI@CHARTERINTERNET.COM

---

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

**Name:** JODI DOBSON

**Title:** MANAGER

**Office Address:** BAKER TILLY VIRCHOW KRAUSE

10 TERRACE COURT  
MADISON, WI 53707

**Telephone:** (608) 249 - 6622

**Fax Number:** (608) 249 - 8532

**Email Address:** jodi.dobson@bakertilly.com

---

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

**Name:** GREG PETERSEN

**Title:** VILLAGE PRESIDENT

**Office Address:**

106 5TH AVENUE  
BANGOR, WI 54614

**Telephone:** (608) 486 - 2356

**Fax Number:** (608) 486 - 2800

**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:**

**Title:**

**Office Address:** BAKER TILLY VIRCHOW KRAUSE

10 TERRACE COURT  
MADISON, WI 53707

**Telephone:** (608) 249 - 6622

**Fax Number:** (608) 249 - 8532

**Email Address:**

### IDENTIFICATION AND OWNERSHIP

**Date of most recent audit report:** 4/8/2009

**Period covered by most recent audit:** 2008

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

**Name:** MR STEVE BAKER

**Title:** DIRECTOR OF PUBLIC WORKS

**Office Address:**

106 15TH AVENUE, NORTH  
P.O. BOX 130  
BANGOR, WI 54614-0130

**Telephone:** (608) 486 - 2151

**Fax Number:** (608) 486 - 2800

**Email Address:** BANGORMUNI@CHARTERINTERNET.COM

**Name of utility commission/committee:** BANGOR VILLAGE BOARD

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

- KRIS O'HERON
- GREG PETERSEN, VILLAGE PRESIDENT
- JEFF RADTKE
- CHRIS ROBERTSON
- DAVE SAMPSON
- ERIC VAUGHN

**Is sewer service rendered by the utility?** NO

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

**Date of Ordinance:** [REDACTED]

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

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

**Firm Name:** NONE

**Contact Person:**

**Title:**

**Telephone:**

**Fax Number:**

**Email Address:**

**Contract/Agreement beginning-ending dates:**

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

---

## IDENTIFICATION AND OWNERSHIP

---

### Identification and Ownership (Page iv)

#### General footnotes

Bangor Municipal Utility  
Bangor, Wisconsin

We have compiled, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants, the balance sheets of Bangor Electric and Water Utilities, an enterprise fund of the Village of Bangor as of December 31, 2009 and 2008, and the related statements of income and retained earnings for the years then ended and the supplemental schedules as of and for the year ended December 31, 2009 in the accompanying prescribed form.

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

The financial statements and related supplemental schedules are presented in accordance with the requirements of the Public Service Commission of Wisconsin, which differ from accounting principles generally accepted in the United States of America. This report is intended solely for the information and use of the Public Service Commission of Wisconsin and is not intended and should not be used by anyone other than the specified party.

Madison, Wisconsin  
January 26, 2009

---

## INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	2,721,540	2,934,644	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	2,513,394	2,624,502	2
Depreciation Expense (403)	209,568	207,763	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	152,048	155,942	5
<b>Total Operating Expenses</b>	<b>2,875,010</b>	<b>2,988,207</b>	
<b>Net Operating Income</b>	<b>(153,470)</b>	<b>(53,563)</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>(153,470)</b>	<b>(53,563)</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	16,527	33,024	10
Miscellaneous Nonoperating Income (421)	7,651	87,313	11
<b>Total Other Income</b>	<b>24,178</b>	<b>120,337</b>	
<b>Total Income</b>	<b>(129,292)</b>	<b>66,774</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	(14,478)	(14,478)	12
Other Income Deductions (426)	38,153	36,508	13
<b>Total Miscellaneous Income Deductions</b>	<b>23,675</b>	<b>22,030</b>	
<b>Income Before Interest Charges</b>	<b>(152,967)</b>	<b>44,744</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	28,141	37,072	14
Amortization of Debt Discount and Expense (428)	0	0	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
<b>Total Interest Charges</b>	<b>28,141</b>	<b>37,072</b>	
<b>Net Income</b>	<b>(181,108)</b>	<b>7,672</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	2,791,264	2,823,757	20
Balance Transferred from Income (433)	(181,108)	7,672	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	66,942	40,165	25
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>2,543,214</b>	<b>2,791,264</b>	

## DETAILS OF INCOME STATEMENT ACCOUNTS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
<b>UTILITY OPERATING INCOME</b>				
<b>Operating Revenues (400):</b>				
Derived	2,721,540	0	2,721,540	1
<b>Total (Acct. 400):</b>	<b>2,721,540</b>	<b>0</b>	<b>2,721,540</b>	
<b>Operation and Maintenance Expense (401-402):</b>				
Derived	2,513,394	0	2,513,394	2
<b>Total (Acct. 401-402):</b>	<b>2,513,394</b>	<b>0</b>	<b>2,513,394</b>	
<b>Depreciation Expense (403):</b>				
Derived	209,568	0	209,568	3
<b>Total (Acct. 403):</b>	<b>209,568</b>	<b>0</b>	<b>209,568</b>	
<b>Amortization Expense (404-407):</b>				
Derived	0	0	0	4
<b>Total (Acct. 404-407):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Taxes (408):</b>				
Derived	152,048	0	152,048	5
<b>Total (Acct. 408):</b>	<b>152,048</b>	<b>0</b>	<b>152,048</b>	
<b>Revenues from Utility Plant Leased to Others (412):</b>				
NONE			0	6
<b>Total (Acct. 412):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Expenses of Utility Plant Leased to Others (413):</b>				
NONE			0	7
<b>Total (Acct. 413):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TOTAL UTILITY OPERATING INCOME:</b>	<b>(153,470)</b>	<b>0</b>	<b>(153,470)</b>	
<b>OTHER INCOME</b>				
<b>Income from Merchandising, Jobbing and Contract Work (415-416):</b>				
Derived	0	0	0	8
<b>Total (Acct. 415-416):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Income from Nonutility Operations (417):</b>				
NONE			0	9
<b>Total (Acct. 417):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Nonoperating Rental Income (418):</b>				
NONE			0	10
<b>Total (Acct. 418):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Interest and Dividend Income (419):</b>				
INVESTMENT INCOME	16,527		16,527	11
<b>Total (Acct. 419):</b>	<b>16,527</b>	<b>0</b>	<b>16,527</b>	
<b>Miscellaneous Nonoperating Income (421):</b>				
Contributed Plant - Water			0	12
Contributed Plant - Electric		7,651	7,651	13

## DETAILS OF INCOME STATEMENT ACCOUNTS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
<b>OTHER INCOME</b>				
<b>Miscellaneous Nonoperating Income (421):</b>				
NONE			0	14
<b>Total (Acct. 421):</b>	0	7,651	7,651	
<b>TOTAL OTHER INCOME:</b>	16,527	7,651	24,178	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>				
<b>Miscellaneous Amortization (425):</b>				
Regulatory Liability (253) Amortization	(14,478)	0	(14,478)	15
NONE			0	16
<b>Total (Acct. 425):</b>	(14,478)	0	(14,478)	
<b>Other Income Deductions (426):</b>				
Depreciation Expense on Contributed Plant - Water	0	8,744	8,744	17
Depreciation Expense on Contributed Plant - Electric	0	29,409	29,409	18
NONE			0	19
<b>Total (Acct. 426):</b>	0	38,153	38,153	
<b>TOTAL MISCELLANEOUS INCOME DEDUCTIONS:</b>	(14,478)	38,153	23,675	
<b>INTEREST CHARGES</b>				
<b>Interest on Long-Term Debt (427):</b>				
Derived	28,141	0	28,141	20
<b>Total (Acct. 427):</b>	28,141	0	28,141	
<b>Amortization of Debt Discount and Expense (428):</b>				
NONE			0	21
<b>Total (Acct. 428):</b>	0	0	0	
<b>Amortization of Premium on Debt--Cr. (429):</b>				
NONE			0	22
<b>Total (Acct. 429):</b>	0	0	0	
<b>Interest on Debt to Municipality (430):</b>				
Derived	0	0	0	23
<b>Total (Acct. 430):</b>	0	0	0	
<b>Other Interest Expense (431):</b>				
Derived	0	0	0	24
<b>Total (Acct. 431):</b>	0	0	0	
<b>Interest Charged to Construction--Cr. (432):</b>				
NONE			0	25
<b>Total (Acct. 432):</b>	0	0	0	
<b>TOTAL INTEREST CHARGES:</b>	28,141	0	28,141	
<b>NET INCOME:</b>	(150,606)	(30,502)	(181,108)	
<b>EARNED SURPLUS</b>				
<b>Unappropriated Earned Surplus (Beginning of Year) (216):</b>				
Derived	1,938,247	853,017	2,791,264	26
<b>Total (Acct. 216):</b>	1,938,247	853,017	2,791,264	

## DETAILS OF INCOME STATEMENT ACCOUNTS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
<b>EARNED SURPLUS</b>				
<b>Balance Transferred from Income (433):</b>				
Derived	(150,606)	(30,502)	<b>(181,108)</b>	<b>27</b>
<b>Total (Acct. 433):</b>	<b>(150,606)</b>	<b>(30,502)</b>	<b>(181,108)</b>	
<b>Miscellaneous Credits to Surplus (434):</b>				
NONE			<b>0</b>	<b>28</b>
<b>Total (Acct. 434):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Miscellaneous Debits to Surplus--Debit (435):</b>				
NONE			<b>0</b>	<b>29</b>
<b>Total (Acct. 435)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Appropriations of Surplus--Debit (436):</b>				
Detail appropriations to (from) account 215			<b>0</b>	<b>30</b>
<b>Total (Acct. 436)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Appropriations of Income to Municipal Funds--Debit (439):</b>				
DONATED LABOR	66,942		<b>66,942</b>	<b>31</b>
<b>Total (Acct. 439)--Debit:</b>	<b>66,942</b>	<b>0</b>	<b>66,942</b>	
<b>UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):</b>	<b>1,720,699</b>	<b>822,515</b>	<b>2,543,214</b>	

---

## DETAILS OF INCOME STATEMENT ACCOUNTS

---

### Details of Income Statement Accounts (Page F-02)

If amount of Miscellaneous Debits to Surplus (Acct 435) exceeds \$5,000, please explain fully.

The 2008 financial statements were restated in 2009 to record the accumulated sick leave time as of January 1, 2009. Going forward this accrual will be adjusted annually for amounts earned but not used or usage for retiree health care. As of December 31, 2009, \$57,485 is accrued and reported in account 242.

---

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

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

## REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	164,042	2,557,498	0	0	2,721,540	1
Less: interdepartmental sales	0	9,433	0	0	9,433	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained		0			0	5
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b>						
NONE					0	6
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>164,042</b>	<b>2,548,065</b>	<b>0</b>	<b>0</b>	<b>2,712,107</b>	

## DISTRIBUTION OF TOTAL PAYROLL

1. Amounts charged to Utility Financed and to Contributed Plant accounts should be combined and reported in plant or accumulated depreciation accounts.
2. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
3. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
4. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	85,684	0	85,684	1
Electric operating expenses	267,015	0	267,015	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	17	0	17	8
Electric utility plant accounts	26,389	0	26,389	9
Gas utility plant accounts	0	0	0	10
Heating utility plant accounts	0	0	0	11
Sewer utility plant accounts	0	0	0	12
Accum. prov. for depreciation of water plant	0	0	0	13
Accum. prov. for depreciation of electric plant	0	0	0	14
Accum. prov. for depreciation of gas plant	0	0	0	15
Accum. prov. for depreciation of heating plant	0	0	0	16
Accum. prov. for depreciation of sewer plant	0	0	0	17
Clearing accounts	0	0	0	18
All other accounts	0	0	0	19
<b>Total Payroll</b>	<b>379,105</b>	<b>0</b>	<b>379,105</b>	

## FULL-TIME EMPLOYEES (FTE)

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

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

Industry (a)	FTE (b)	
Water	4.0	1
Electric	6.0	2
Gas		3
Sewer		4

**BALANCE SHEET**

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
<b>UTILITY PLANT</b>			
Utility Plant (101)	7,520,207	7,446,416	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	5,217,297	4,900,609	2
<b>Net Utility Plant</b>	<b>2,302,910</b>	<b>2,545,807</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Sinking Funds (125)	40,189	39,200	7
Depreciation Fund (126)	0	0	8
Other Special Funds (128)	0	0	9
<b>Total Other Property and Investments</b>	<b>40,189</b>	<b>39,200</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash (131)	670,391	879,765	10
Special Deposits (134)	0	0	11
Working Funds (135)			12
Temporary Cash Investments (136)			13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	360,394	343,391	15
Other Accounts Receivable (143)	11,036	8,338	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	124,483	117,416	18
Plant Materials and Operating Supplies (154)	104,416	77,437	19
Merchandise (155)	0	0	20
Other Materials and Supplies (156)	0	0	21
Stores Expense (163)	0	0	22
Prepayments (165)	31,400	33,693	23
Interest and Dividends Receivable (171)			24
Accrued Utility Revenues (173)			25
Miscellaneous Current and Accrued Assets (174)			26
<b>Total Current and Accrued Assets</b>	<b>1,302,120</b>	<b>1,460,040</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	0	0	27
Extraordinary Property Losses (182)	0	0	28
Preliminary Survey and Investigation Charges (183)	0	0	29
Clearing Accounts (184)	0	0	30
Temporary Facilities (185)	0	0	31
Miscellaneous Deferred Debits (186)	0	0	32
<b>Total Deferred Debits</b>	<b>0</b>	<b>0</b>	
<b>Total Assets and Other Debits</b>	<b>3,645,219</b>	<b>4,045,047</b>	

**BALANCE SHEET**

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	40,346	40,346	33
Appropriated Earned Surplus (215)			34
Unappropriated Earned Surplus (216)	2,543,214	2,791,264	35
<b>Total Proprietary Capital</b>	<b>2,583,560</b>	<b>2,831,610</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	0	0	36
Advances from Municipality (223)	0	0	37
Other Long-Term Debt (224)	532,288	681,063	38
<b>Total Long-Term Debt</b>	<b>532,288</b>	<b>681,063</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	39
Accounts Payable (232)	162,276	231,397	40
Payables to Municipality (233)	0	0	41
Customer Deposits (235)	282	282	42
Taxes Accrued (236)	64,212	45,797	43
Interest Accrued (237)	0	458	44
Tax Collections Payable (241)			45
Miscellaneous Current and Accrued Liabilities (242)	88,720	25,382	46
<b>Total Current and Accrued Liabilities</b>	<b>315,490</b>	<b>303,316</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	47
Customer Advances for Construction (252)			48
Other Deferred Credits (253)	213,881	229,058	49
<b>Total Deferred Credits</b>	<b>213,881</b>	<b>229,058</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)			50
Injuries and Damages Reserve (262)			51
Pensions and Benefits Reserve (263)			52
Miscellaneous Operating Reserves (265)			53
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>Total Liabilities and Other Credits</b>	<b>3,645,219</b>	<b>4,045,047</b>	

## NET UTILITY PLANT

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

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
<b>First of Year:</b>					
Total Utility Plant - First of Year	1,569,701	0	0	5,876,715	1
	<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>				
<b>Plant Accounts:</b>					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	1,059,488	0	0	5,133,789	2
Utility Plant in Service - Contributed Plant (101.2)	512,099	0	0	814,831	3
Utility Plant Purchased or Sold (102)					4
Utility Plant Leased to Others (104)					5
Property Held for Future Use (105)					6
Completed Construction not Classified (106)					7
Construction Work in Progress (107)					8
<b>Total Utility Plant</b>	<b>1,571,587</b>	<b>0</b>	<b>0</b>	<b>5,948,620</b>	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (111.1)	339,815	0	0	4,373,064	9
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	161,527	0	0	342,891	10
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					11
Accumulated Provision for Depreciation of Property Held for Future Use (113)					12
Accumulated Provision for Amortization of Utility Plant in Service (114)					13
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					14
Accumulated Provision for Amortization of Property Held for Future Use (116)					15
<b>Total Accumulated Provision</b>	<b>501,342</b>	<b>0</b>	<b>0</b>	<b>4,715,955</b>	
<b>Other Utility Plant Accounts:</b>					
Utility Plant Acquisition Adjustments (117)					16
Accumulated Provision for Amortization of Utility Plant Acquisition Adjustments (118)					17
Other Utility Plant Adjustments (119)					18
<b>Total Other Utility Plant Accounts</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net Utility Plant</b>	<b>1,070,245</b>	<b>0</b>	<b>0</b>	<b>1,232,665</b>	

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

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

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

Particulars (a)	Water (b)	Electric (c)	(d)	(e)	Total (f)	
<b>Balance first of year (111.1)</b>	305,646	4,128,698			<b>4,434,344</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	32,845	176,723			<b>209,568</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	1,913				<b>1,913</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage		2,173			<b>2,173</b>	<b>10</b>
Other credits (specify):						<b>11</b>
Depreciation Clearing		77,358			<b>77,358</b>	<b>12</b>
					<b>0</b>	<b>13</b>
					<b>0</b>	<b>14</b>
					<b>0</b>	<b>15</b>
<b>Total credits</b>	<b>34,758</b>	<b>256,254</b>	<b>0</b>	<b>0</b>	<b>291,012</b>	<b>16</b>
<b>Debits during year</b>						<b>17</b>
Book cost of plant retired	589	6,374			<b>6,963</b>	<b>18</b>
Cost of removal					<b>0</b>	<b>19</b>
Other debits (specify):						<b>20</b>
Cost of Removal		5,514			<b>5,514</b>	<b>21</b>
					<b>0</b>	<b>22</b>
					<b>0</b>	<b>23</b>
					<b>0</b>	<b>24</b>
<b>Total debits</b>	<b>589</b>	<b>11,888</b>	<b>0</b>	<b>0</b>	<b>12,477</b>	<b>25</b>
<b>Balance end of year (111.1)</b>	<b>339,815</b>	<b>4,373,064</b>	<b>0</b>	<b>0</b>	<b>4,712,879</b>	<b>26</b>
<b>Footnotes</b>						<b>27</b>

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

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

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

Particulars (a)	Water (b)	Electric (c)	(d)	(e)	Total (f)	
<b>Balance first of year (111.2)</b>	152,783	313,482			<b>466,265</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged Other Income Deductions (426)	8,744	29,409			<b>38,153</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)					<b>0</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage					<b>0</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
					<b>0</b>	<b>13</b>
					<b>0</b>	<b>14</b>
					<b>0</b>	<b>15</b>
<b>Total credits</b>	<b>8,744</b>	<b>29,409</b>	<b>0</b>	<b>0</b>	<b>38,153</b>	<b>16</b>
<b>Debits during year</b>						<b>17</b>
Book cost of plant retired	0	0			<b>0</b>	<b>18</b>
Cost of removal					<b>0</b>	<b>19</b>
Other debits (specify):						<b>20</b>
					<b>0</b>	<b>21</b>
					<b>0</b>	<b>22</b>
					<b>0</b>	<b>23</b>
					<b>0</b>	<b>24</b>
<b>Total debits</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>25</b>
<b>Balance end of year (111.2)</b>	<b>161,527</b>	<b>342,891</b>	<b>0</b>	<b>0</b>	<b>504,418</b>	<b>26</b>
<b>Footnotes</b>						<b>27</b>

**NET NONUTILITY PROPERTY (ACCTS. 121 & 122)**

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

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

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

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

## MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
<b>Electric Utility</b>							
Fuel (151)					0	0	1
Fuel stock expenses (152)					0	0	2
Plant mat. & oper. sup. (154)			97,383		97,383	70,380	3
<b>Total Electric Utility</b>					<b>97,383</b>	<b>70,380</b>	

Account	Total End of Year	Amount Prior Year	
Electric utility total	97,383	70,380	1
Water utility (154)	7,033	7,057	2
Sewer utility (154)		0	3
Heating utility (154)		0	4
Gas utility (154)		0	5
Merchandise (155)		0	6
Other materials & supplies (156)		0	7
Stores expense (163)		0	8
<b>Total Materials and Supplies</b>	<b>104,416</b>	<b>77,437</b>	

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

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

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
<b>Unamortized debt discount &amp; expense (181)</b>				
NONE				1
<b>Total</b>			<b>0</b>	
<b>Unamortized premium on debt (251)</b>				
NONE				2
<b>Total</b>			<b>0</b>	

**CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)**

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

Particulars (a)	Amount (b)	
Balance first of year	40,346	1
<b>Changes during year (explain):</b>		
NONE	0	2
<b>Balance end of year</b>	<u><u>40,346</u></u>	

### BONDS (ACCT. 221)

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
NONE					1
			<b>Total Bonds (Account 221):</b>	<b>0</b>	

## NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
<b>Advances from Municipality (223)</b>					
NONE	00/00/0000	00/00/0000	0.00%		1
<b>Total for Account 223</b>				<b>0</b>	
<b>Other Long-Term Debt (224)</b>					
2006 MORTGAGE NOTE	06/30/2006	06/30/2016	4.89%	446,658	2
1997 Revenue note	03/01/1997	04/26/2012	3.95%	85,630	3
<b>Total for Account 224</b>				<b>532,288</b>	
<b>Notes Payable (231)</b>					
NONE	00/00/0000	00/00/0000	0.00%		4
<b>Total for Account 231</b>				<b>0</b>	

**TAXES ACCRUED (ACCT. 236)**

Particulars (a)	Amount (b)	
Balance first of year	45,797	1
<b>Accruals:</b>		
Charged water department expense	30,774	2
Charged electric department expense	121,274	3
Charged sewer department expense	540	4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>152,588</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	42,000	6
Social Security taxes	35,044	7
PSC Remainder Assessment	2,330	8
<b>Other (explain):</b>		
Gross Receipts Tax	54,799	9
<b>Total payments and other debits</b>	<b>134,173</b>	
<b>Balance end of year</b>	<b>64,212</b>	

### INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
<b>Bonds (221)</b>					
NONE	0			0	1
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Advances from Municipality (223)</b>					
NONE	0			0	2
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other Long-Term Debt (224)</b>					
1997 REVENUE NOTE	458	5,658	6,116	0	3
2006 MORTGAGE NOTE	0	22,483	22,483	0	4
<b>Subtotal</b>	<b>458</b>	<b>28,141</b>	<b>28,599</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
NONE	0			0	5
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>458</b>	<b>28,141</b>	<b>28,599</b>	<b>0</b>	

## DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

Particulars (a)	Balance End of Year (b)	
<b>Investment in Municipality (123):</b>		
NONE		1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
NONE		2
<b>Total (Acct. 124):</b>	<b>0</b>	
<b>Sinking Funds (125):</b>		
SPECIAL ACCOUNT	40,189	3
<b>Total (Acct. 125):</b>	<b>40,189</b>	
<b>Depreciation Fund (126):</b>		
NONE		4
<b>Total (Acct. 126):</b>	<b>0</b>	
<b>Other Special Funds (128):</b>		
NONE		5
<b>Total (Acct. 128):</b>	<b>0</b>	
<b>Special Deposits (134):</b>		
NONE		6
<b>Total (Acct. 134):</b>	<b>0</b>	
<b>Notes Receivable (141):</b>		
NONE		7
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	12,174	8
Electric	348,220	9
Sewer (Regulated)		10
<b>Other (specify):</b>		
NONE		11
<b>Total (Acct. 142):</b>	<b>360,394</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		12
Merchandising, jobbing and contract work	3,487	13
<b>Other (specify):</b>		
POLE RENTAL	7,549	14
<b>Total (Acct. 143):</b>	<b>11,036</b>	
<b>Receivables from Municipality (145):</b>		
OPERATIONS	9,900	15
TAX ROLL	10,114	16
PUBLIC FIRE PROTECTION	104,469	17
<b>Total (Acct. 145):</b>	<b>124,483</b>	

## DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

Particulars (a)	Balance End of Year (b)	
<b>Prepayments (165):</b>		
PREPAYMENTS - GROSS RECEIPTS	31,400	18
<b>Total (Acct. 165):</b>	<b>31,400</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE		19
<b>Total (Acct. 182):</b>	<b>0</b>	
<b>Preliminary Survey and Investigation Charges (183):</b>		
NONE		20
<b>Total (Acct. 183):</b>	<b>0</b>	
<b>Clearing Accounts (184):</b>		
NONE		21
<b>Total (Acct. 184):</b>	<b>0</b>	
<b>Temporary Facilities (185):</b>		
NONE		22
<b>Total (Acct. 185):</b>	<b>0</b>	
<b>Miscellaneous Deferred Debits (186):</b>		
NONE		23
<b>Total (Acct. 186):</b>	<b>0</b>	
<b>Payables to Municipality (233):</b>		
NONE		24
<b>Total (Acct. 233):</b>	<b>0</b>	
<b>Other Deferred Credits (253):</b>		
Regulatory Liability	202,682	25
COMMITMENT TO COMMUNITY	11,199	26
<b>Total (Acct. 253):</b>	<b>213,881</b>	

---

## DETAIL OF OTHER BALANCE SHEET ACCOUNTS

---

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

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

143 - done

145 - done

---

## RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
<b>Add Average:</b>						
Utility Plant in Service (101.1)	1,058,545	5,101,662	0	0	6,160,207	1
Materials and Supplies	7,045	83,881	0	0	90,926	2
<b>Other (specify):</b>						
NONE					0	3
<b>Less Average:</b>						
Reserve for Depreciation (111.1)	322,730	4,250,881	0	0	4,573,611	4
Customer Advances for Construction					0	5
Regulatory Liability	85,615	124,305	0	0	209,920	6
NONE					0	7
<b>Average Net Rate Base</b>	<b>657,245</b>	<b>810,357</b>	<b>0</b>	<b>0</b>	<b>1,467,602</b>	
Net Operating Income	(49,166)	(104,304)	0	0	(153,470)	8
<b>Net Operating Income as a percent of</b>						
<b>Average Net Rate Base</b>	<b>-7.48%</b>	<b>-12.87%</b>	<b>N/A</b>	<b>N/A</b>	<b>-10.46%</b>	

**REGULATORY LIABILITY - PRE-2003 HISTORICAL  
ACCUMULATED DEPRECIATION ON CONTRIBUTED UTILITY  
PLANT (253)**

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Balance First of Year	88,568	128,592	0	0	217,160	1
<b>Add credits during year:</b>						
NONE					0	2
<b>Deduct charges:</b>						
Miscellaneous Amortization (425)	5,905	8,573	0	0	14,478	3
<b>Other (specify):</b>						
NONE					0	4
<b>Balance End of Year</b>	<b>82,663</b>	<b>120,019</b>	<b>0</b>	<b>0</b>	<b>202,682</b>	

---

## IMPORTANT CHANGES DURING THE YEAR

---

Report changes of any of the following types:

---

1. Acquisitions.

---

2. Leaseholder changes.

---

3. Extensions of service.

---

4. Estimated changes in revenues due to rate changes.

---

5. Obligations incurred or assumed, excluding commercial paper.

---

6. Formal proceedings with the Public Service Commission.

---

7. Any additional matters.

## WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
<b>Operating Revenues</b>			
<b>Sales of Water</b>			
Sales of Water (460-467)	163,005	165,014	1
<b>Total Sales of Water</b>	<b>163,005</b>	<b>165,014</b>	
<b>Other Operating Revenues</b>			
Forfeited Discounts (470 )	226	285	2
Rents from Water Property (472 )	0	0	3
Interdepartmental Rents (473 )	0	0	4
Other Water Revenues (474 )	811	3,632	5
<b>Total Other Operating Revenues</b>	<b>1,037</b>	<b>3,917</b>	
<b>Total Operating Revenues</b>	<b>164,042</b>	<b>168,931</b>	
<b>Operation and Maintenance Expenses</b>			
Source of Supply Expenses (600-605)	0	0	6
Pumping Expenses (620-625)	32,661	23,163	7
Water Treatment Expenses (630-635)	2,114	4,064	8
Transmission and Distribution Expenses (640-655)	19,929	16,482	9
Customer Accounts Expenses (901-906)	4,171	4,040	10
Sales Expenses (910 )	0	0	11
Administrative and General Expenses (920-935)	90,714	55,595	12
<b>Total Operation and Maintenance Expenses</b>	<b>149,589</b>	<b>103,344</b>	
<b>Other Operating Expenses</b>			
Depreciation Expense (403 )	32,845	32,718	13
Amortization Expense (404-407)		0	14
Taxes (408 )	30,774	28,446	15
<b>Total Other Operating Expenses</b>	<b>63,619</b>	<b>61,164</b>	
<b>Total Operating Expenses</b>	<b>213,208</b>	<b>164,508</b>	
<b>NET OPERATING INCOME</b>	<b>(49,166)</b>	<b>4,423</b>	

## WATER OPERATING REVENUES - SALES OF WATER

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

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential (460.1 )				1
Commercial (460.2 )	3	417	757	2
Industrial (460.3 )				3
Public Authority (460.4 )				4
<b>Total Unmetered Sales to General Customers (460)</b>	<b>3</b>	<b>417</b>	<b>757</b>	
Metered Sales to General Customers (461)				
Residential (461.1 )	522	24,432	84,696	5
Commercial (461.2 )	72	8,077	23,172	6
Industrial (461.3 )				7
Public Authority (461.4 )	10	2,108	7,028	8
<b>Total Metered Sales to General Customers (461)</b>	<b>604</b>	<b>34,617</b>	<b>114,896</b>	
Private Fire Protection Service (462 )	3		919	9
Public Fire Protection Service (463 )	1		46,433	10
Other Water Sales (465 )				11
Sales for Resale (466 )		0	0	12
Interdepartmental Sales (467 )				13
<b>Total Sales of Water</b>	<b>611</b>	<b>35,034</b>	<b>163,005</b>	

**SALES FOR RESALE (ACCT. 466)**

Use a separate line for each delivery point.

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

## OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
<b>Public Fire Protection Service (463):</b>		
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		1
<b>Other (specify):</b>		
Wholesale fire protection billed		2
Amount billed (usually per rate schedule F-1 or Fd-1)	46,433	3
NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>46,433</b>	
<b>Forfeited Discounts (470):</b>		
NONE		5
Customer late payment charges	226	6
<b>Other (specify):</b>		
<b>Total Forfeited Discounts (470)</b>	<b>226</b>	
<b>Rents from Water Property (472):</b>		
NONE		7
<b>Total Rents from Water Property (472)</b>	<b>0</b>	
<b>Interdepartmental Rents (473):</b>		
NONE		8
<b>Total Interdepartmental Rents (473)</b>	<b>0</b>	
<b>Other Water Revenues (474):</b>		
NONE		9
Return on net investment in meters charged to sewer department	811	10
<b>Other (specify):</b>		
<b>Total Other Water Revenues (474)</b>	<b>811</b>	

## WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
<b>SOURCE OF SUPPLY EXPENSES</b>			
Operation Labor (600)		0	1
Purchased Water (601)		0	2
Operation Supplies and Expenses (602)		0	3
Maintenance of Water Source Plant (605)		0	4
<b>Total Source of Supply Expenses</b>	<b>0</b>	<b>0</b>	
<b>PUMPING EXPENSES</b>			
Operation Labor (620)	20,337	12,016	5
Fuel for Power Production (621)		0	6
Fuel or Power Purchased for Pumping (622)	9,433	10,343	7
Operation Supplies and Expenses (623)	162	0	8
Maintenance of Pumping Plant (625)	2,729	804	9
<b>Total Pumping Expenses</b>	<b>32,661</b>	<b>23,163</b>	
<b>WATER TREATMENT EXPENSES</b>			
Operation Labor (630)		0	10
Chemicals (631)	1,383	3,021	11
Operation Supplies and Expenses (632)		0	12
Maintenance of Water Treatment Plant (635)	731	1,043	13
<b>Total Water Treatment Expenses</b>	<b>2,114</b>	<b>4,064</b>	
<b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>			
Operation Labor (640)	1,924	2,054	14
Operation Supplies and Expenses (641)	1,546	2,187	15
Maintenance of Distribution Reservoirs and Standpipes (650)	3,325	0	16
Maintenance of Mains (651)	2,104	6,587	17
Maintenance of Services (652)	4,397	3,696	18
Maintenance of Meters (653)	457	138	19
Maintenance of Hydrants (654)	1,246	1,820	20
Maintenance of Other Plant (655)	4,930	0	21
<b>Total Transmission and Distribution Expenses</b>	<b>19,929</b>	<b>16,482</b>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>			
Meter Reading Labor (901)	278	272	22
Accounting and Collecting Labor (902)	3,893	3,768	23
Supplies and Expenses (903)		0	24
Uncollectible Accounts (904)		0	25

## WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
<b>CUSTOMER ACCOUNTS EXPENSES</b>			
Customer Service and Information Expenses (906)		0	26
<b>Total Customer Accounts Expenses</b>	<b>4,171</b>	<b>4,040</b>	
<b>SALES EXPENSES</b>			
Sales Expenses (910)		0	27
<b>Total Sales Expenses</b>	<b>0</b>	<b>0</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>			
Administrative and General Salaries (920)	2,272	1,606	28
Office Supplies and Expenses (921)	7,368	5,293	29
Administrative Expenses Transferred--Credit (922)		0	30
Outside Services Employed (923)	3,887	5,085	31
Property Insurance (924)	2,989	2,928	32
Injuries and Damages (925)	1,583	2,193	33
Employee Pensions and Benefits (926)	66,042	33,181	34
Regulatory Commission Expenses (928)		0	35
Miscellaneous General Expenses (930)	6,573	5,309	36
Transportation Expenses (933)		0	37
Maintenance of General Plant (935)		0	38
<b>Total Administrative and General Expenses</b>	<b>90,714</b>	<b>55,595</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>149,589</b>	<b>103,344</b>	

---

## WATER OPERATION & MAINTENANCE EXPENSES

---

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

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

620 - The utility had major backwash repairs in 2009.

926 - The utility recorded accrued sick leave in 2009.

---

### TAXES (ACCT. 408 - WATER)

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

Description of Tax (a)	Method Used to Allocate Between Departments (b)	This Year (c)	Last Year (d)	
Property Tax Equivalent		24,916	23,208	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		540	477	2
<b>Net property tax equivalent</b>		<b>24,376</b>	<b>22,731</b>	
Social Security		6,263	5,555	3
PSC Remainder Assessment		135	160	4
Other (specify): NONE			0	5
<b>Total tax expense</b>		<b>30,774</b>	<b>28,446</b>	

## PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service (total of utility financed and contributed plant), property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			La Crosse				1
<b>SUMMARY OF TAX RATES</b>							<b>2</b>
State tax rate	mills		0.161147				3
County tax rate	mills		3.670873				4
Local tax rate	mills		4.958375				5
School tax rate	mills		9.569172				6
Voc. school tax rate	mills		1.888768				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>20.248335</b>				<b>10</b>
Less: state credit	mills		1.740984				11
<b>Net tax rate</b>	mills		<b>18.507351</b>				<b>12</b>
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							<b>13</b>
<b>Local Tax Rate</b>	mills		<b>4.958375</b>				<b>14</b>
<b>Combined School Tax Rate</b>	mills		<b>11.457940</b>				<b>15</b>
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				<b>16</b>
<b>Total Local &amp; School Tax</b>	mills		<b>16.416315</b>				<b>17</b>
<b>Total Tax Rate</b>	mills		<b>20.248335</b>				<b>18</b>
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.810749</b>				<b>19</b>
<b>Total tax net of state credit</b>	mills		<b>18.507351</b>				<b>20</b>
<b>Net Local and School Tax Rate</b>	mills		<b>15.004814</b>				<b>21</b>
Utility Plant, Jan. 1	\$	<b>1,569,701</b>	1,569,701				22
Materials & Supplies	\$	<b>7,057</b>	7,057				23
<b>Subtotal</b>	\$	<b>1,576,758</b>	<b>1,576,758</b>				<b>24</b>
Less: Plant Outside Limits	\$	<b>0</b>	0				25
<b>Taxable Assets</b>	\$	<b>1,576,758</b>	<b>1,576,758</b>				<b>26</b>
Assessment Ratio	dec.		1.053112				27
<b>Assessed Value</b>	\$	<b>1,660,503</b>	<b>1,660,503</b>				<b>28</b>
<b>Net Local &amp; School Rate</b>	mills		<b>15.004814</b>				<b>29</b>
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>24,916</b>	<b>24,916</b>				<b>30</b>
Tax Equivalent per 1994 PSC Report	\$	9,953					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>24,916</b>					<b>34</b>
Footnotes							35

## WATER UTILITY PLANT IN SERVICE

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>INTANGIBLE PLANT</b>						
Organization (301)	0				0	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>						
Land and Land Rights (310)	185				185	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)	304,721				304,721	8
Supply Mains (316)	0				0	9
Other Water Source Plant (317)	0				0	10
<b>Total Source of Supply Plant</b>	<b>304,906</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>304,906</b>	
<b>PUMPING PLANT</b>						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	282,265				282,265	12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	132,629				132,629	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	535				535	16
<b>Total Pumping Plant</b>	<b>415,429</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>415,429</b>	
<b>WATER TREATMENT PLANT</b>						
Land and Land Rights (330)	0				0	17
Structures and Improvements (331)	0				0	18
Sand or Other Media Filtration Equipment (332)	44,639				44,639	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
<b>Total Water Treatment Plant</b>	<b>44,639</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>44,639</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>						
Land and Land Rights (340)	0				0	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	41,095				41,095	24
Transmission and Distribution Mains (343)	123,613				123,613	25
Services (345)	34,532				34,532	26
Meters (346)	68,313	2,475	589		70,199	27
Hydrants (348)	18,678				18,678	28

## WATER UTILITY PLANT IN SERVICE

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>						
Other Transmission and Distribution Plant (349)	548				548	29
<b>Total Transmission and Distribution Plant</b>	<b>286,779</b>	<b>2,475</b>	<b>589</b>	<b>0</b>	<b>288,665</b>	
<b>GENERAL PLANT</b>						
Land and Land Rights (389)	0				0	30
Structures and Improvements (390)	0				0	31
Office Furniture and Equipment (391)	0				0	32
Computer Equipment (391.1)	1,803				1,803	33
Transportation Equipment (392)	0				0	34
Stores Equipment (393)	0				0	35
Tools, Shop and Garage Equipment (394)	2,488				2,488	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)	1,558				1,558	41
<b>Total General Plant</b>	<b>5,849</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5,849</b>	
<b>Total utility plant in service directly assignable</b>	<b>1,057,602</b>	<b>2,475</b>	<b>589</b>	<b>0</b>	<b>1,059,488</b>	
Common Utility Plant Allocated to Water Department (300)	0				0	42
<b>Total utility plant in service</b>	<b>1,057,602</b>	<b>2,475</b>	<b>589</b>	<b>0</b>	<b>1,059,488</b>	

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>INTANGIBLE PLANT</b>						
Organization (301)	0				0	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>						
Land and Land Rights (310)	0				0	4
Structures and Improvements (311)	0				0	5
Collecting and Impounding Reservoirs (312)	0				0	6
Lake, River and Other Intakes (313)	0				0	7
Wells and Springs (314)	0				0	8
Supply Mains (316)	0				0	9
Other Water Source Plant (317)	0				0	10
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>PUMPING PLANT</b>						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	0				0	12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	0				0	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	0				0	16
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>						
Land and Land Rights (330)	0				0	17
Structures and Improvements (331)	0				0	18
Sand or Other Media Filtration Equipment (332)	0				0	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>						
Land and Land Rights (340)	0				0	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	0				0	24
Transmission and Distribution Mains (343)	354,224				354,224	25
Services (345)	95,187				95,187	26
Meters (346)	0				0	27
Hydrants (348)	62,688				62,688	28

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>						
Other Transmission and Distribution Plant (349)	0				0	29
<b>Total Transmission and Distribution Plant</b>	<b>512,099</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>512,099</b>	
<b>GENERAL PLANT</b>						
Land and Land Rights (389)	0				0	30
Structures and Improvements (390)	0				0	31
Office Furniture and Equipment (391)	0				0	32
Computer Equipment (391.1)	0				0	33
Transportation Equipment (392)	0				0	34
Stores Equipment (393)	0				0	35
Tools, Shop and Garage Equipment (394)	0				0	36
Laboratory Equipment (395)	0				0	37
Power Operated Equipment (396)	0				0	38
Communication Equipment (397)	0				0	39
SCADA Equipment (397.1)	0				0	40
Miscellaneous Equipment (398)	0				0	41
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>512,099</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>512,099</b>	
Common Utility Plant Allocated to Water Department (300)	0				0	42
<b>Total utility plant in service</b>	<b>512,099</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>512,099</b>	

## SOURCES OF WATER SUPPLY - STATISTICS

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

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			3,129	3,129	1
February			2,847	2,847	2
March			3,107	3,107	3
April			3,442	3,442	4
May			3,293	3,293	5
June			3,497	3,497	6
July			3,863	3,863	7
August			3,875	3,875	8
September			3,762	3,762	9
October			3,284	3,284	10
November			3,063	3,063	11
December			3,325	3,325	12
<b>Total annual pumpage</b>	<b>0</b>	<b>0</b>	<b>40,487</b>	<b>40,487</b>	

## WATER LOSS AND OTHER STATISTICS

1. For Gallons used in the treatment process (line 3), estimate water used in production including filter backwash, pumps, and other utility uses before the point of entry to the distribution system.
2. For Gallons used for other system uses (line 10), report other unmetered water used for system operation and maintenance, water used for non-regulated sewer utility and all other unmetered usage that is known to occur and does not fall into one of the other categories listed under Water Usage.

**WATER LOSS STATISTICS**

Source of Water Supply Statistics - Total Annual Pumpage (000's):	40,487	1
Less: Gallons (000's) used in the treatment process:	754	2
Subtotal: Gallons (000's) entering distribution system:	<b>39,733</b>	3
Less: Gallons (000's) sold:	35,034	4
Gallons (000's) entering distribution system but not sold:	<b>4,699</b>	5
Estimated Water Usage:		6
Gallons (000's) used to flush mains:	413	7
Gallons (000's) used for fire protection:	19	8
Gallons (000's) used to prevent freezing of distribution system:		9
Gallons (000's) used for other system uses:	14	10
Subtotal Estimated Usage:	<b>446</b>	11
Estimated Water Losses:		12
Gallons (000's) lost due to main leaks or breaks:	49	13
Gallons (000's) lost due to service leaks or breaks:	10	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:	<b>4,194</b>	17
Subtotal of Estimated Losses:	<b>4,253</b>	18
Percentage of water entering distribution system sold:	<b>88%</b>	19
Percentage of unaccounted for water:	<b>10%</b>	20
If more than 25%, indicate causes:		21

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

**OTHER STATISTICS**

Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)	312	22
Date of maximum: 04/22/2009		23
Cause of maximum: Hydrant flushing.		24
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)	26	25
Date of minimum: 10/28/2009		26
Total KWH used by the utility (include pumping, treatment facilities and other utility operations):	99,306	27
If water is purchased:		28
Vendor Name:		29
Point of Delivery:		30
What percentage of purchased water is surface water?		31
Number of main breaks repaired this year:	1	32
Number of service breaks repaired this year:	1	33
Population served (estimate the number of individuals served):		34
Inside municipality?	1,425	35
Outside municipality?	15	36

---

**SOURCES OF WATER SUPPLY - GROUND WATERS**

---

<b>Location (a)</b>	<b>Identification Number (b)</b>	<b>Depth in feet (c)</b>	<b>Well Diameter in inches (d)</b>	<b>Yield Per Day in gallons (e)</b>	<b>Currently In Service? (f)</b>	
17TH AVENUE NORTH	#1	143	14	432,000	Yes	<b>1</b>
PARK DRIVE	#2	172	16	532,000	Yes	<b>2</b>

## SOURCES OF WATER SUPPLY - SURFACE WATERS

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

## PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	#1	#2		1
Location	17TH AVENUE NORTH	PARK DRIVE		2
Purpose	P	S		3
Destination	D	D		4
Pump Manufacturer	LAYNE	LAYNE		5
Year Installed	1950	2006		6
Type	VERTICAL TURBINE	VERTICAL TURBINE		7
Actual Capacity (gpm)	380	370		8
Pump Motor or Standby Engine Mfr	AC FAIRBANKS MORSE	US MOTOR		10
Year Installed	1950	2006		11
Type	ELECTRIC	ELECTRIC		12
Horsepower	30	40		13
Footnotes				14

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

## RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	#1		1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>			<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	S		3
Year constructed	1968		4
Primary material (earthen, steel, concrete, other)	STEEL		5
Elevation difference in feet (See Headnote 3.)	175		6
Total capacity in gallons (actual)	18,400		7
			8
<b>WATER TREATMENT PLANT</b>			<b>9</b>
Disinfection, type of equipment (gas, liquid, powder, other)	OTHER		10
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		11
Filters, type (gravity, pressure, other, none)	NONE		12
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	30.0000		13
Is a corrosion control chemical used (yes, no)?	N		14
Is water fluoridated (yes, no)?	N		15
			16
Footnotes			17
			18
			19
			20
			21
			22
			23
			24
			25
			26
			27
			28

## WATER MAINS

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

Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	Number of Feet			Adjustments Increase or (Decrease) (g)	End of Year (h)	
			First of Year (d)	Added During Year (e)	Retired During Year (f)			
M	D	2.000	680				680	1
M	D	4.000	5,182				5,182	2
M	D	6.000	17,436				17,436	3
P	D	6.000	6,375				6,375	4
M	D	8.000	13,451				13,451	5
<b>Total Within Municipality</b>			<b>43,124</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>43,124</b>	
<b>Total Utility</b>			<b>43,124</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>43,124</b>	

## WATER SERVICES

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

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	384				384		1
P	0.750	37				37		2
P	1.000	45				45	35	3
M	1.000	17				17		4
P	1.250	15				15	15	5
M	1.500	4				4		6
P	2.000	1				1		7
M	2.000	3				3		8
M	3.000	2				2		9
M	4.000	1				1		10
<b>Total Utility</b>		<b>509</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>509</b>	<b>50</b>	

## 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	579	24	11		592	8	1
1.000	24				24	2	2
1.500	2				2	0	3
2.000	4				4	0	4
2.500	0				0	0	5
3.000	3				3	0	6
4.000	1				1	0	7
<b>Total:</b>	<b>613</b>	<b>24</b>	<b>11</b>	<b>0</b>	<b>626</b>	<b>10</b>	

### Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	487	55	0	4	0	46	592	1
1.000	1	19	0	1	0	3	24	2
1.500	0	2	0	0	0	0	2	3
2.000	0	1	0	3	0	0	4	4
2.500	0	0	0	0	0	0	0	5
3.000	0	0	0	1	0	2	3	6
4.000	0	0	0	1	0	0	1	7
<b>Total:</b>	<b>488</b>	<b>77</b>	<b>0</b>	<b>10</b>	<b>0</b>	<b>51</b>	<b>626</b>	

---

## METERS

---

### Meters (Page W-21)

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

The utility tested only 10 meters in the current year due to staff turnover and the hiring of a new Director of Public Works. The utility is aware of the testing requirements and will continue testing the required amount in 2010.

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

Yes

---

## HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
<b>Fire Hydrants</b>						
Outside of Municipality	0				0	1
Within Municipality	71				71	2
<b>Total Fire Hydrants</b>	<b>71</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>71</b>	
<b>Flushing Hydrants</b>						
	1				1	3
<b>Total Flushing Hydrants</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1</b>	

**NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year.**

Number of hydrants operated during year:	74
Number of distribution system valves end of year:	179
Number of distribution valves operated during year:	179

**ELECTRIC OPERATING REVENUES & EXPENSES**

Particulars (a)	This Year (b)	Last Year (c)	
<b>Operating Revenues</b>			
<b>Sales of Electricity</b>			
Sales of Electricity (440-448)	2,534,511	2,747,052	1
<b>Total Sales of Electricity</b>	<b>2,534,511</b>	<b>2,747,052</b>	
<b>Other Operating Revenues</b>			
Forfeited Discounts (450 )	8,461	8,571	2
Miscellaneous Service Revenues (451 )	0	0	3
Sales of Water and Water Power (453 )	0	0	4
Rent from Electric Property (454 )	9,150	7,760	5
Interdepartmental Rents (455 )	0	0	6
Other Electric Revenues (456 )	5,376	2,330	7
Amortization of Construction Grants (457 )	0	0	8
<b>Total Other Operating Revenues</b>	<b>22,987</b>	<b>18,661</b>	
<b>Total Operating Revenues</b>	<b>2,557,498</b>	<b>2,765,713</b>	
<b>Operation and Maintenance Expenses</b>			
Power Production Expenses (500-546)	1,633,541	1,874,321	9
Transmission Expenses (550-553)	0	0	10
Distribution Expenses (560-576)	272,035	265,331	11
Customer Accounts Expenses (901-904)	55,625	69,620	12
Customer Service and Information Expenses (906 )	0	0	13
Sales Expenses (910 )	0	0	14
Administrative and General Expenses (920-935)	402,604	311,886	15
<b>Total Operation and Maintenance Expenses</b>	<b>2,363,805</b>	<b>2,521,158</b>	
<b>Other Expenses</b>			
Depreciation Expense (403 )	176,723	175,045	16
Amortization Expense (404-407)		0	17
Taxes (408 )	121,274	127,496	18
<b>Total Other Expenses</b>	<b>297,997</b>	<b>302,541</b>	
<b>Total Operating Expenses</b>	<b>2,661,802</b>	<b>2,823,699</b>	
<b>NET OPERATING INCOME</b>	<b>(104,304)</b>	<b>(57,986)</b>	

## OTHER OPERATING REVENUES (ELECTRIC)

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

Particulars (a)	Amount (b)	
<b>Forfeited Discounts (450):</b>		
Customer late payment charges	8,461	1
<b>Other (specify):</b>		
NONE		2
<b>Total Forfeited Discounts (450)</b>	<b>8,461</b>	
<b>Miscellaneous Service Revenues (451):</b>		
NONE		3
<b>Total Miscellaneous Service Revenues (451)</b>	<b>0</b>	
<b>Sales of Water and Water Power (453):</b>		
NONE		4
<b>Total Sales of Water and Water Power (453)</b>	<b>0</b>	
<b>Rent from Electric Property (454):</b>		
RENT FROM ELECTRIC PROPERTY AND POLE CONTRACTS	9,150	5
<b>Total Rent from Electric Property (454)</b>	<b>9,150</b>	
<b>Interdepartmental Rents (455):</b>		
NONE		6
<b>Total Interdepartmental Rents (455)</b>	<b>0</b>	
<b>Other Electric Revenues (456):</b>		
PROFIT ON SALE OF MATERIALS, MISC. SERVICES	5,376	7
<b>Total Other Electric Revenues (456)</b>	<b>5,376</b>	
<b>Amortization of Construction Grants (457):</b>		
NONE		8
<b>Total Amortization of Construction Grants (457)</b>	<b>0</b>	

## ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
<b>POWER PRODUCTION EXPENSES</b>			
<b>STEAM POWER GENERATION EXPENSES</b>			
Operation Supervision and Labor (500)	0		1
Fuel (501)	0		2
Operation Supplies and Expenses (502)	0		3
Steam from Other Sources (503)	0		4
Steam Transferred -- Credit (504)	0		5
Maintenance of Steam Production Plant (506)	0		6
<b>Total Steam Power Generation Expenses</b>	<b>0</b>	<b>0</b>	
<b>HYDRAULIC POWER GENERATION EXPENSES</b>			
Operation Supervision and Labor (530)	0		7
Water for Power (531)	0		8
Operation Supplies and Expenses (532)	0		9
Maintenance of Hydraulic Production Plant (535)	0		10
<b>Total Hydraulic Power Generation Expenses</b>	<b>0</b>	<b>0</b>	
<b>OTHER POWER GENERATION EXPENSES</b>			
Operation Supervision and Labor (538)	0		11
Fuel (539)	0		12
Operation Supplies and Expenses (540)	0		13
Maintenance of Other Power Production Plant (543)	0		14
<b>Total Other Power Generation Expenses</b>	<b>0</b>	<b>0</b>	
<b>OTHER POWER SUPPLY EXPENSES</b>			
Purchased Power (545)	1,633,541	1,874,321	15
Other Expenses (546)	0		16
<b>Total Other Power Supply Expenses</b>	<b>1,633,541</b>	<b>1,874,321</b>	
<b>Total Power Production Expenses</b>	<b>1,633,541</b>	<b>1,874,321</b>	
<b>TRANSMISSION EXPENSES</b>			
Operation Supervision and Labor (550)	0		17
Operation Supplies and Expenses (551)	0		18
Maintenance of Transmission Plant (553)	0		19
<b>Total Transmission Expenses</b>	<b>0</b>	<b>0</b>	
<b>DISTRIBUTION EXPENSES</b>			
Operation Supervision Expenses (560)	57,109	41,134	20
Line and Station Labor (561)	22,182	29,875	21
Line and Station Supplies and Expenses (562)	0		22
Street Lighting and Signal System Expenses (565)	9,893	10,687	23
Meter Expenses (566)	17,642	12,655	24

## ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
<b>DISTRIBUTION EXPENSES</b>			
Customer Installations Expenses (567)		0	25
Miscellaneous Distribution Expenses (569)	4,481	3,386	26
Maintenance of Structures and Equipment (571)		0	27
Maintenance of Lines (572)	159,152	165,625	28
Maintenance of Line Transformers (573)	270	1,885	29
Maintenance of Street Lighting and Signal Systems (574)	1,260	0	30
Maintenance of Meters (575)		0	31
Maintenance of Miscellaneous Distribution Plant (576)	46	84	32
<b>Total Distribution Expenses</b>	<b>272,035</b>	<b>265,331</b>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>			
Meter Reading Labor (901)	21,428	23,421	33
Accounting and Collecting Labor (902)	34,197	31,608	34
Supplies and Expenses (903)		0	35
Uncollectible Accounts (904)	0	14,591	36
Customer Service and Information Expenses (906)		0	37
<b>Total Customer Accounts Expenses</b>	<b>55,625</b>	<b>69,620</b>	
<b>SALES EXPENSES</b>			
Sales Expenses (910)		0	38
<b>Total Sales Expenses</b>	<b>0</b>	<b>0</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>			
Administrative and General Salaries (920)	23,994	18,602	39
Office Supplies and Expenses (921)	42,301	41,825	40
Administrative Expenses Transferred -- Credit (922)		0	41
Outside Services Employed (923)	36,473	28,250	42
Property Insurance (924)	7,531	7,331	43
Injuries and Damages (925)	12,655	13,918	44
Employee Pensions and Benefits (926)	229,135	160,895	45
Regulatory Commission Expenses (928)	4,132	53	46
Miscellaneous General Expenses (930)	17,191	15,316	47
Transportation Expenses (933)	3,933	(2,082)	48
Maintenance of General Plant (935)	25,259	27,778	49
<b>Total Administrative and General Expenses</b>	<b>402,604</b>	<b>311,886</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>2,363,805</b>	<b>2,521,158</b>	

---

## ELECTRIC OPERATION & MAINTENANCE EXPENSES

---

### Electric Operation & Maintenance Expenses (Page E-03)

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

560 - During 2009 the Director of Public Works retired and a replacement was hired. As a result more time was charged to administration and operation supervision rather than to projects by this position in transition.

561 - During 2009 the Director of Public Works retired and a replacement was hired. As a result more time was charged to administration and operation supervision rather than to projects by this position in transition.

904 - The utility wrote off uncollectible accounts.

920 - During 2009 the Director of Public Works retired and a replacement was hired. As a result more time was charged to administration and operation supervision rather than to projects by this position in transition.

923 - The utility incurred audit bookkeeping costs in 2009 as usual as well as costs related to the advertising and hiring of a new director of public works.

926 - The utility recorded accumulated accrued sick leave in 2009.

933 - The utility works to capture and allocate transportation related costs, however the lower amount of projects in 2009 resulted in some costs not being allocated.

---

### 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		35,499	32,138	1
Social Security		28,781	26,631	2
Wisconsin Gross Receipts Tax		54,799	66,081	3
PSC Remainder Assessment		2,195	2,646	4
Other (specify): NONE			0	5
<b>Total tax expense</b>		<b>121,274</b>	<b>127,496</b>	

## PROPERTY TAX EQUIVALENT (ELECTRIC)

1. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
2. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
3. The utility plant balance first of year should include the gross book values of plant in service (total of utility financed and contributed plant), property held for future use and construction work in progress.
4. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
5. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
6. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			La Crosse				1
<b>SUMMARY OF TAX RATES</b>							
State tax rate	mills		0.161147				2
County tax rate	mills		3.670873				3
Local tax rate	mills		4.958375				4
School tax rate	mills		9.569172				5
Voc. school tax rate	mills		1.888768				6
Other tax rate - Local	mills		0.000000				7
Other tax rate - Non-Local	mills		0.000000				8
<b>Total tax rate</b>	mills		<b>20.248335</b>				9
Less: state credit	mills		1.740984				10
<b>Net tax rate</b>	mills		<b>18.507351</b>				11
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							
<b>Local Tax Rate</b>	mills		<b>4.958375</b>				12
<b>Combined School Tax Rate</b>	mills		<b>11.457940</b>				13
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				14
<b>Total Local &amp; School Tax</b>	mills		<b>16.416315</b>				15
<b>Total Tax Rate</b>	mills		<b>20.248335</b>				16
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.810749</b>				17
<b>Total tax net of state credit</b>	mills		<b>18.507351</b>				18
<b>Net Local and School Tax Rate</b>	mills		<b>15.004814</b>				19
Utility Plant, Jan. 1	\$	5,876,715	5,876,715				20
Materials & Supplies	\$	70,380	70,380				21
<b>Subtotal</b>	\$	5,947,095	<b>5,947,095</b>				22
Less: Plant Outside Limits	\$	3,700,597	3,700,597				23
<b>Taxable Assets</b>	\$	2,246,498	<b>2,246,498</b>				24
Assessment Ratio	dec.		1.053112				25
<b>Assessed Value</b>	\$	2,365,814	<b>2,365,814</b>				26
<b>Net Local &amp; School Rate</b>	mills		<b>15.004814</b>				27
<b>Tax Equiv. Computed for Current Year</b>	\$	35,499	<b>35,499</b>				28
Tax Equivalent per 1994 PSC Report	\$	22,702					29
Any lower tax equivalent as authorized by municipality (see note 5)	\$						30
<b>Tax equiv. for current year (see note 5)</b>	\$	35,499					31
Footnotes							32

## ELECTRIC UTILITY PLANT IN SERVICE

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

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

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

## ELECTRIC UTILITY PLANT IN SERVICE

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>TRANSMISSION PLANT</b>						
Poles and Fixtures (355)	0				0	29
Overhead Conductors and Devices (356)	0				0	30
Underground Conduit (357)	0				0	31
Underground Conductors and Devices (358)	0				0	32
Roads and Trails (359)	0				0	33
<b>Total Transmission Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>DISTRIBUTION PLANT</b>						
Land and Land Rights (360)	3,347				3,347	34
Structures and Improvements (361)	0				0	35
Station Equipment (362)	135,322				135,322	36
Storage Battery Equipment (363)	0				0	37
Poles, Towers and Fixtures (364)	967,934	2,108			970,042	38
Overhead Conductors and Devices (365)	868,653	7,559			876,212	39
Underground Conduit (366)	3,746				3,746	40
Underground Conductors and Devices (367)	939,266	14,724			953,990	41
Line Transformers (368)	733,194	20,513	2,026		751,681	42
Services (369)	189,819	13,441			203,260	43
Meters (370)	115,668	2,190	548		117,310	44
Installations on Customers' Premises (371)	89,134	4,376			93,510	45
Leased Property on Customers' Premises (372)	5,111				5,111	46
Street Lighting and Signal Systems (373)	73,242	3,272			76,514	47
<b>Total Distribution Plant</b>	<b>4,124,436</b>	<b>68,183</b>	<b>2,574</b>	<b>0</b>	<b>4,190,045</b>	
<b>GENERAL PLANT</b>						
Land and Land Rights (389)	494				494	48
Structures and Improvements (390)	168,818				168,818	49
Office Furniture and Equipment (391)	62,022				62,022	50
Computer Equipment (391.1)	120,963	2,445	3,800		119,608	51
Transportation Equipment (392)	464,987				464,987	52
Stores Equipment (393)	557				557	53
Tools, Shop and Garage Equipment (394)	43,609				43,609	54
Laboratory Equipment (395)	12,128				12,128	55
Power Operated Equipment (396)	50,730				50,730	56
Communication Equipment (397)	20,791				20,791	57
SCADA Equipment (397.1)	0				0	58
Miscellaneous Equipment (398)	0				0	59
Other Tangible Property (399)	0				0	60
<b>Total General Plant</b>	<b>945,099</b>	<b>2,445</b>	<b>3,800</b>	<b>0</b>	<b>943,744</b>	
<b>Total utility plant in service directly assignable</b>	<b>5,069,535</b>	<b>70,628</b>	<b>6,374</b>	<b>0</b>	<b>5,133,789</b>	

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
Common Utility Plant Allocated to Electric Department (300)	0				0	61
<b>Total utility plant in service</b>	<b>5,069,535</b>	<b>70,628</b>	<b>6,374</b>	<b>0</b>	<b>5,133,789</b>	

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

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

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

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>TRANSMISSION PLANT</b>						
Poles and Fixtures (355)	0				0	29
Overhead Conductors and Devices (356)	0				0	30
Underground Conduit (357)	0				0	31
Underground Conductors and Devices (358)	0				0	32
Roads and Trails (359)	0				0	33
<b>Total Transmission Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>DISTRIBUTION PLANT</b>						
Land and Land Rights (360)	0				0	34
Structures and Improvements (361)	0				0	35
Station Equipment (362)	0				0	36
Storage Battery Equipment (363)	0				0	37
Poles, Towers and Fixtures (364)	79,947				79,947	38
Overhead Conductors and Devices (365)	95,564	992			96,556	39
Underground Conduit (366)	0				0	40
Underground Conductors and Devices (367)	366,407	6,059			372,466	41
Line Transformers (368)	54,587	600			55,187	42
Services (369)	210,675				210,675	43
Meters (370)	0				0	44
Installations on Customers' Premises (371)	0				0	45
Leased Property on Customers' Premises (372)	0				0	46
Street Lighting and Signal Systems (373)	0				0	47
<b>Total Distribution Plant</b>	<b>807,180</b>	<b>7,651</b>	<b>0</b>	<b>0</b>	<b>814,831</b>	
<b>GENERAL PLANT</b>						
Land and Land Rights (389)	0				0	48
Structures and Improvements (390)	0				0	49
Office Furniture and Equipment (391)	0				0	50
Computer Equipment (391.1)	0				0	51
Transportation Equipment (392)	0				0	52
Stores Equipment (393)	0				0	53
Tools, Shop and Garage Equipment (394)	0				0	54
Laboratory Equipment (395)	0				0	55
Power Operated Equipment (396)	0				0	56
Communication Equipment (397)	0				0	57
SCADA Equipment (397.1)	0				0	58
Miscellaneous Equipment (398)	0				0	59

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>GENERAL PLANT</b>						
Other Tangible Property (399)	0				0	60
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>807,180</b>	<b>7,651</b>	<b>0</b>	<b>0</b>	<b>814,831</b>	
Common Utility Plant Allocated to Electric Department (300)	0				0	61
<b>Total utility plant in service</b>	<b>807,180</b>	<b>7,651</b>	<b>0</b>	<b>0</b>	<b>814,831</b>	

## TRANSMISSION AND DISTRIBUTION LINES

Classification (a)	Miles of Line Owned					Total End of Year (f)
	First of Year (b)	Additions During Year (c)	Retirements During Year (d)	Adjustments During Year (e)		
<b>Primary Distribution System Voltage(s) -- Urban</b>						
<b>Pole Lines</b>						
2.4/4.16 kV (4kV)	0				0	1
7.2/12.5 kV (12kV)	18				18	2
14.4/24.9 kV (25kV)	0				0	3
<b>Other:</b>						
NONE	0				0	4
<b>Underground Lines</b>						
2.4/4.16 kV (4kV)	0				0	5
7.2/12.5 kV (12kV)	14				14	6
14.4/24.9 kV (25kV)	0				0	7
<b>Other:</b>						
NONE	0				0	8
<b>Primary Distribution System Voltage(s) -- Rural</b>						
<b>Pole Lines</b>						
2.4/4.16 kV (4kV)	0				0	9
7.2/12.5 kV (12kV)	162				162	10
14.4/24.9 kV (25kV)	0				0	11
<b>Other:</b>						
NONE	0				0	12
<b>Underground Lines</b>						
2.4/4.16 kV (4kV)	0				0	13
7.2/12.5 kV (12kV)	68				68	14
14.4/24.9 kV (25kV)	0				0	15
<b>Other:</b>						
NONE	0				0	16
<b>Transmission System</b>						
<b>Pole Lines</b>						
34.5 kV	0				0	17
69 kV	0				0	18
115 kV	0				0	19
138 kV	0				0	20
<b>Other:</b>						
NONE	0				0	21
<b>Underground Lines</b>						
34.5 kV	0				0	22
69 kV	0				0	23
115 kV	0				0	24
138 kV	0				0	25
<b>Other:</b>						
NONE	0				0	26

## RURAL LINE CUSTOMERS

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

Particulars (a)	Amount (b)	
Customers added on rural lines during year:		1
Farm Customers		2
Nonfarm Customers	11	3
<b>Total</b>	<b>11</b>	<b>4</b>
Customers on rural lines at end of year:		5
Rural Customers (served at rural rates):		6
Farm	267	7
Nonfarm	642	8
<b>Total</b>	<b>909</b>	<b>9</b>
Customers served at other than rural rates:		10
Farm	101	11
Nonfarm		12
<b>Total</b>	<b>101</b>	<b>13</b>
<b>Total customers on rural lines at end of year</b>	<b>1,010</b>	<b>14</b>

## MONTHLY PEAK DEMAND AND ENERGY USAGE

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

Monthly Peak						Monthly Energy Usage	
Month (a)		kW (b)	Day of Week (c)	Date (MM/DD/YYYY) (d)	Time Beginning (HH:MM) (e)	(kWh) (000's) (f)	
January	01	5,556	Monday	12/22/2008	18:00	2,939	1
February	02	5,244	Tuesday	02/03/2009	19:00	2,814	2
March	03	4,994	Monday	03/02/2009	19:00	2,339	3
April	04	4,380	Tuesday	03/31/2009	19:45	2,290	4
May	05	4,078	Wednesday	05/20/2009	19:00	2,066	5
June	06	4,510	Thursday	06/18/2009	18:45	2,156	6
July	07	5,711	Tuesday	06/23/2009	19:30	2,273	7
August	08	5,296	Friday	08/14/2009	18:15	2,407	8
September	09	4,562	Monday	09/14/2009	20:00	2,170	9
October	10	4,545	Wednesday	09/23/2009	19:45	2,134	10
November	11	4,769	Wednesday	11/18/2009	18:15	2,389	11
December	12	5,564	Wednesday	12/09/2009	18:00	2,684	12
<b>Total</b>		<b>59,209</b>				<b>28,661</b>	

**System Name** Bangor Municipal Utility

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

Type of Reading	Supplier
60 minutes integrated	EXCEL ENERGY

**ELECTRIC ENERGY ACCOUNT**

Particulars (a)	kWh (000's) (b)	
<b>Source of Energy</b>		
<b>Generation (excluding Station Use):</b>		
Fossil Steam		1
Nuclear Steam		2
Hydraulic		3
Internal Combustion Turbine		4
Internal Combustion Reciprocating		5
Non-Conventional (wind, photovoltaic, etc.)		6
<b>Total Generation</b>	<b>0</b>	<b>7</b>
Purchases	28,661	8
Interchanges:		
In (gross)		9
Out (gross)		10
Net	<b>0</b>	11
Transmission for/by others (wheeling):		
Received		12
Delivered		13
Net	<b>0</b>	14
<b>Total Source of Energy</b>	<b>28,661</b>	<b>15</b>
<b>Disposition of Energy</b>		
Sales to Ultimate Consumers (including interdepartmental sales)	27,296	18
Sales For Resale		19
<b>Energy Used by the Company (excluding station use):</b>		
Electric Utility		21
Common (office, shops, garages, etc. serving 2 or more util. depts.)		22
<b>Total Used by Company</b>	<b>0</b>	<b>23</b>
<b>Total Sold and Used</b>	<b>27,296</b>	<b>24</b>
<b>Energy Losses:</b>		
Transmission Losses (if applicable)		26
Distribution Losses	1,365	27
<b>Total Energy Losses</b>	<b>1,365</b>	<b>28</b>
<b>Loss Percentage (% Total Energy Losses of Total Source of Energy)</b>	<b>4.7626%</b>	<b>29</b>
<b>Total Disposition of Energy</b>	<b>28,661</b>	<b>30</b>

## SALES OF ELECTRICITY BY RATE SCHEDULE

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

Type of Sales/Rate Class Title (a)	Rate Schedule (b)	Avg. No. of Customers (c)	kWh (000 Omitted) (d)	(e)	(f)
<b>Residential Sales</b>					
RESIDENTIAL SALES	RG-1	1,388	11,684		1
<b>Total Sales for Residential Sales</b>		<b>1,388</b>	<b>11,684</b>		
<b>Commercial &amp; Industrial</b>					
SMALL POWER	CP-1	11	2,741		2
LARGE POWER	CP-2	4	5,076		3
GENERAL SERVICE	GS-1	442	7,693		4
<b>Total Sales for Commercial &amp; Industrial</b>		<b>457</b>	<b>15,510</b>		
<b>Public Street &amp; Highway Lighting</b>					
GENERAL LIGHTING	MS-1	6	102		5
<b>Total Sales for Public Street &amp; Highway Lighting</b>		<b>6</b>	<b>102</b>		
<b>Sales for Resale</b>					
NONE					6
<b>Total Sales for Sales for Resale</b>		<b>0</b>	<b>0</b>		
<b>TOTAL SALES FOR ELECTRICITY</b>		<b>1,851</b>	<b>27,296</b>		

## SALES OF ELECTRICITY BY RATE SCHEDULE (cont.)

Demand kW (e)	Customer or Distribution kW (f)	Tariff Revenues (g)	PCAC Revenues (h)	Total Revenues (g)+(h)	
0	0	990,050	153,593	1,143,643	1
<b>0</b>	<b>0</b>	<b>990,050</b>	<b>153,593</b>	<b>1,143,643</b>	
8,771	0	180,671	35,891	216,562	2
14,787	17,085	315,991	63,388	379,379	3
0	0	664,900	100,740	765,640	4
<b>23,558</b>	<b>17,085</b>	<b>1,161,562</b>	<b>200,019</b>	<b>1,361,581</b>	
0	0	27,942	1,345	29,287	5
<b>0</b>	<b>0</b>	<b>27,942</b>	<b>1,345</b>	<b>29,287</b>	
				0	6
<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>23,558</b>	<b>17,085</b>	<b>2,179,554</b>	<b>354,957</b>	<b>2,534,511</b>	

---

## SALES OF ELECTRICITY BY RATE SCHEDULE

---

### Sales of Electricity by Rate Schedule (Page E-16)

#### General footnotes

During 2009 it was discovered that one customer in the CP-1 class should have moved to the CP-2 class in 2006. The customer's bills were recalculated at the CP-2 rates for the entire period and a credit applied to the customer's account. As the customer's bills for all of 2009 were recalculated at the CP-2 rates this customer has been reported in the CP-2 class rather than in the CP-1 class for 2009. The refund related to 2006 through 2008 of \$5,900 was reported as a reduction in current year CP-1 revenue.

---

---

**SALES OF ELECTRICITY BY RATE SCHEDULE (cont.)**

---

This page intentionally left blank

### 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	EXCEL ENERGY				1
Point of Delivery	Substation				2
Type of Power Purchased (firm, dump, etc.)	Firm				3
Voltage at Which Delivered	12.470				4
Point of Metering	Substation				5
Total of 12 Monthly Maximum Demands -- kW	59,209				6
Average load factor	<b>66.3103%</b>				7
Total Cost of Purchased Power	1,633,541				8
Average cost per kWh	<b>0.0570</b>				9
On-Peak Hours (if applicable)	9:00 AM to 9:00 PM				10
Monthly purchases --- kWh (000):	<b>On-peak</b>	<b>Off-peak</b>	<b>On-peak</b>	<b>Off-peak</b>	11
January	1,064	1,875			12
February	1,149	1,665			13
March	914	1,425			14
April	868	1,422			15
May	858	1,208			16
June	852	1,304			17
July	917	1,356			18
August	1,050	1,357			19
September	844	1,326			20
October	901	1,233			21
November	1,008	1,381			22
December	973	1,711			23
<b>Total kWh (000)</b>	<b>11,398</b>	<b>17,263</b>			24

Footnotes:

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

Footnotes:

## PRODUCTION STATISTICS TOTALS

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

## PRODUCTION STATISTICS

Particulars (a)	Plant (b)	Plant (c)	Plant (d)	Plant (e)	
Name of Plant	NONE				1
Unit Identification	NONE				2
Type of Generation					3
kWh Net Generation (000)					4
Is Generation Metered or Estimated?					5
Is Exciter & Station Use Metered or Estimated?					6
60-Minute Maximum Demand--kW (est. if not meas.)					7
Date and Hour of Such Maximum Demand					8
<b>Load Factor</b>					9
Maximum Net Generation in Any One Day					10
Date of Such Maximum					11
Number of Hours Generators Operated					12
Maximum Continuous or Dependable Capacity--kW					13
Is Plant Owned or Leased?					14
Total Production Expenses					15
<b>Cost per kWh of Net Generation (\$)</b>					16
Monthly Net Generation --- kWh (000):	January				17
	February				18
	March				19
	April				20
	May				21
	June				22
	July				23
	August				24
	September				25
	October				26
	November				27
	December				28
<b>Total kWh (000)</b>	<b>0</b>				29
Gas Consumed--Therms					30
Average Cost per Therm Burned (\$)					31
Fuel Oil Consumed Barrels (42 gal.)					32
Average Cost per Barrel of Oil Burned (\$)					33
Specific Gravity					34
Average BTU per Gallon					35
Lubricating Oil Consumed--Gallons					36
Average Cost per Gallon (\$)					37
kWh Net Generation per Gallon of Fuel Oil					38
kWh Net Generation per Gallon of Lubr. Oil					39
Does plant produce steam for heating or other purposes in addition to elec. generation?					40
Coal consumed--tons (2,000 lbs.)					42
Average Cost per Ton (\$)					43
Kind of Coal Used					44
Average BTU per Pound					45
Water Evaporated--Thousands of Pounds					46
Is Water Evaporated, Metered or Estimated?					47
Lbs. of Steam per Lb. of Coal or Equivalent Fuel					48
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.					49
Based on Total Coal Used at Plant					50
Based on Coal Used Solely in Electric Generation					51
Average BTU per kWh Net Generation					52
Total Cost of Fuel (Oil and/or Coal) per kWh Net Generation (\$)					53
Footnotes					54

## STEAM PRODUCTION PLANTS

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

### Boilers

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

1

### Turbine-Generators

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

## INTERNAL COMBUSTION GENERATION PLANTS

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

### Prime Movers

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

## INTERNAL COMBUSTION GENERATION PLANTS (cont.)

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

Year Installed (h)	Voltage (kV) (i)	Generators			Total Rated Plant Capacity (kW) (m)	Total Maximum Continuous Plant Capacity (kW) (n)
		kWh Generated by Each Unit Generator During Yr. (000's) (j)	Rated Unit Capacity			
			kW (k)	kVA (l)		
<b>Total</b>		0	0	0	0	0

1

## HYDRAULIC GENERATING PLANTS

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

### HYDRAULIC GENERATING PLANTS (cont.)

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

1

### SUBSTATION EQUIPMENT

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

Particulars (a)	(b)	(c)	Utility Designation			(f)
(a)	(b)	(c)	(d)	(e)	(f)	
Name of Substation	NONE					1
Voltage--High Side						2
Voltage--Low Side						3
Num. Main Transformers in Operation						4
Total Capacity of Transformers in kVA						5
Number of Spare Transformers on Hand						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)	(h)	(i)	Utility Designation			(l)
(g)	(h)	(i)	(j)	(k)	(l)	
Name of Substation						16
Voltage--High Side						17
Voltage--Low Side						18
Num. of Main Transformers in Operation						19
Total Capacity of Transformers in kVA						20
Number of Spare Transformers on Hand						21
15-Minute Maximum Demand in kW						22
Dt and Hr of Such Maximum Demand						23
Kwh Output						24
Footnotes						25

### SUBSTATION EQUIPMENT (continued)

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

## ELECTRIC DISTRIBUTION METERS & LINE TRANSFORMERS

Particulars (a)	Number of Watt-Hour Meters (b)	Line Transformers		13
		Number (c)	Total Cap. (kVA) (d)	
Number first of year	1,774	1,276	36,102	1
Acquired during year	5	40	573	2
<b>Total</b>	<b>1,779</b>	<b>1,316</b>	<b>36,675</b>	<b>3</b>
Retired during year	31	6	143	4
Sales, transfers or adjustments increase (decrease)	20	8	(348)	5
<b>Number end of year</b>	<b>1,768</b>	<b>1,318</b>	<b>36,184</b>	<b>6</b>
<b>Number end of year accounted for as follows:</b>				<b>7</b>
In customers' use	1,691	1,170	31,559	8
In utility's use			598	9
Locked meters on customers' premises				10
In stock	77	148	4,027	12
<b>Total end of year</b>	<b>1,768</b>	<b>1,318</b>	<b>36,184</b>	<b>13</b>

## STREET LIGHTING EQUIPMENT

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

Particulars (a)	Watts (b)	Number Each Type (c)	kWh Used Annually (d)	
<b>Street Lighting Non-Ornamental</b>				
Mercury Vapor	175	112	68,076	1
<b>Total</b>		<b>112</b>	<b>68,076</b>	
<b>Ornamental</b>				
Mercury Vapor	175	50	12,772	2
Other	200	28	14,959	3
<b>Total</b>		<b>78</b>	<b>27,731</b>	
<b>Other</b>				
NONE				4
<b>Total</b>		<b>0</b>	<b>0</b>	