



3013 (02-05-09)

ANNUAL REPORT

OF

Name: RIVER FALLS MUNICIPAL UTILITY

Principal Office: 222 LEWIS STREET, SUITE 228
RIVER FALLS, WI 54022

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
FINANCIAL SECTION	
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	F-99
WATER OPERATING SECTION	
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
Accumulated Provision for Depreciation - Water --Plant Financed by Utility or Municipality--	W-10
Accumulated Provision for Depreciation - Water --Plant Financed by Contributions--	W-12
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

TABLE OF CONTENTS

Schedule Name	Page
WATER OPERATING SECTION	
Water Services	W-20
Meters	W-21
Hydrants and Distribution System Valves	W-22
Water Operating Section Footnotes	W-99
ELECTRIC OPERATING SECTION	
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
Accumulated Provision for Depreciation - Electric --Plant Financed by Utility or Municipality--	E-09
Accumulated Provision for Depreciation - Electric --Plant Financed by Contributions--	E-11
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	E-99

IDENTIFICATION AND OWNERSHIP

Exact Utility Name: RIVER FALLS MUNICIPAL UTILITY

Utility Address: 222 LEWIS STREET, SUITE 228
RIVER FALLS, WI 54022

When was utility organized? 1/1/1894

Report any change in name:

Effective Date:

Utility Web Site: www.rfmu.org

Utility employee in charge of correspondence concerning this report:

Name: MR. CARL GAULKE

Title: GENERAL MANAGER

Office Address:

222 LEWIS STREET, SUITE 228
RIVER FALLS, WI 54022

Telephone: (715) 426 - 3442

Fax Number: (715) 425 - 7217 EXT

Email Address: cgaulke@wppienergy.org

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

Name: MICHAEL STIFTER

Title: UTILITY COMMISSION PRESIDENT

Office Address:

930 FALCON DRIVE
RIVER FALLS, WI 54022

Telephone: (715) 426 - 3291

Fax Number:

Email Address: michael.j.stifter@uwrf.edu

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

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

Name: JOHN ANDRES

Title: PARTNER

Office Address: BAKER THILLY VIRCHOW KRAUSE

TEN TERRACE COURT
MADISON, WI 53718

Telephone: (608) 240 - 2346

Fax Number: (608) 249 - 8532

Email Address: john.andres@bakertilly.com

Date of most recent audit report: 3/12/2010

Period covered by most recent audit: 01/01/2009 -12/31/2009

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: CARRIE FISHER

Title: OFFICE MANAGER

Office Address:

222 LEWIS STREET, SUITE 228
RIVER FALLS, WI 54022

Telephone: (715) 426 - 3441

Fax Number: (715) 425 - 7217

Email Address: cfisher@wppienergy.org

Name: MARK FREEBORN

Title: ELECTRIC GENERATION ENGINEER

Office Address:

222 LEWIS STREET, SUITE 228
RIVER FALLS, WI 54022

Telephone: (715) 425 - 7217

Fax Number: (715) 425 - 7217

Email Address: mfreeborn@wppienergy.org

Name: MR CARL H. GAULKE

Title: GENERAL MANAGER

Office Address:

222 LEWIS STREET, SUITE 228
RIVER FALLS, WI 54022

Telephone: (715) 426 - 3442

Fax Number: (715) 425 - 7217

Email Address: cgaulke@wppienergy.org

Name: MR CHUCK BERANEK

Title: ELECTRIC OPERATIONS SUPERINTENDENT

Office Address:

222 LEWIS STREET, SUITE 228
RIVER FALLS, WI 54022

Telephone: (715) 425 - 0928 EXT 104

Fax Number: (715) 425 - 7217

Email Address: cberanek@wppienergy.org

Name: MR DON GUTTING

Title: WWTF SUPERINTENDENT

Office Address:

222 LEWIS STREET, SUITE 228
RIVER FALLS, WI 54022

Telephone: (715) 425 - 0922 EXT

Fax Number: (715) 425 - 7217

Email Address: dgutting@wppienergy.org

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: MR MIKE BRANIGAN

Title: WATER WORKS SUPERINTENDENT

Office Address:

222 LEWIS STREET, SUITE 228
RIVER FALLS, WI 54022

Telephone: (715) 425 - 0928 EXT 103

Fax Number: (715) 425 - 7217

Email Address: mbranigan@wppienergy.org

Name of utility commission/committee: CITY OF RIVER FALLS UTILITY COMMISSION

Names of members of utility commission/committee:

- MR WAYNE BEEBE, MEMBER
- MR THERON DRIER, MEMBER
- MR WALDO HAGEN, COMPTROLLER
- MR GRANT HANSON, SECRETARY
- MR JAMES LAPOINT, VICE PRESIDENT
- MS JOLENE LARSON, COUNCIL REP
- MR MICHAEL STIFTER, PRESIDENT

Is sewer service rendered by the utility? YES

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

Date of Ordinance:

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

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

Firm Name: NONE

Contact Person:

Title:

Telephone:

Fax Number:

Email Address:

Contract/Agreement beginning-ending dates:

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

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	13,870,267	13,556,631	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	11,299,565	11,244,373	2
Depreciation Expense (403)	1,035,998	1,040,318	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	804,258	732,457	5
Total Operating Expenses	13,139,821	13,017,148	
Net Operating Income	730,446	539,483	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	730,446	539,483	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	67,347	142,271	10
Miscellaneous Nonoperating Income (421)	48,663	642,783	11
Total Other Income	116,010	785,054	
Total Income	846,456	1,324,537	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(64,079)	(64,079)	12
Other Income Deductions (426)	222,769	219,913	13
Total Miscellaneous Income Deductions	158,690	155,834	
Income Before Interest Charges	687,766	1,168,703	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	221,137	258,586	14
Amortization of Debt Discount and Expense (428)	14,410	13,948	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	820	2,399	18
Interest Charged to Construction--Cr. (432)	0	0	19
Total Interest Charges	236,367	274,933	
Net Income	451,399	893,770	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	25,479,296	24,585,526	20
Balance Transferred from Income (433)	451,399	893,770	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	25,930,695	25,479,296	

DETAILS OF INCOME STATEMENT ACCOUNTS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
UTILITY OPERATING INCOME				
Operating Revenues (400):				
Derived	13,870,267	0	13,870,267	1
Total (Acct. 400):	13,870,267	0	13,870,267	
Operation and Maintenance Expense (401-402):				
Derived	11,299,565	0	11,299,565	2
Total (Acct. 401-402):	11,299,565	0	11,299,565	
Depreciation Expense (403):				
Derived	1,035,998	0	1,035,998	3
Total (Acct. 403):	1,035,998	0	1,035,998	
Amortization Expense (404-407):				
Derived	0	0	0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	804,258	0	804,258	5
Total (Acct. 408):	804,258	0	804,258	
Revenues from Utility Plant Leased to Others (412):				
NONE			0	6
Total (Acct. 412):	0	0	0	
Expenses of Utility Plant Leased to Others (413):				
NONE			0	7
Total (Acct. 413):	0	0	0	
TOTAL UTILITY OPERATING INCOME:	730,446	0	730,446	
OTHER INCOME				
Income from Merchandising, Jobbing and Contract Work (415-416):				
Derived	0	0	0	8
Total (Acct. 415-416):	0	0	0	
Income from Nonutility Operations (417):				
NONE			0	9
Total (Acct. 417):	0	0	0	
Nonoperating Rental Income (418):				
NONE			0	10
Total (Acct. 418):	0	0	0	
Interest and Dividend Income (419):				
NONE	67,347		67,347	11
Total (Acct. 419):	67,347	0	67,347	
Miscellaneous Nonoperating Income (421):				
Contributed Plant - Water		39,914	39,914	12
Contributed Plant - Electric		8,749	8,749	13

DETAILS OF INCOME STATEMENT ACCOUNTS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
OTHER INCOME				
Miscellaneous Nonoperating Income (421):				
NONE			0	14
Total (Acct. 421):	0	48,663	48,663	
TOTAL OTHER INCOME:	67,347	48,663	116,010	
MISCELLANEOUS INCOME DEDUCTIONS				
Miscellaneous Amortization (425):				
Regulatory Liability (253) Amortization	(64,079)	0	(64,079)	15
NONE			0	16
Total (Acct. 425):	(64,079)	0	(64,079)	
Other Income Deductions (426):				
Depreciation Expense on Contributed Plant - Water	0	139,598	139,598	17
Depreciation Expense on Contributed Plant - Electric	0	82,946	82,946	18
MEUW LEGISLATIVE & REGULATORY MEMBER DUES	225		225	19
Total (Acct. 426):	225	222,544	222,769	
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(63,854)	222,544	158,690	
INTEREST CHARGES				
Interest on Long-Term Debt (427):				
Derived	221,137	0	221,137	20
Total (Acct. 427):	221,137	0	221,137	
Amortization of Debt Discount and Expense (428):				
NONE	14,410		14,410	21
Total (Acct. 428):	14,410	0	14,410	
Amortization of Premium on Debt--Cr. (429):				
NONE			0	22
Total (Acct. 429):	0	0	0	
Interest on Debt to Municipality (430):				
Derived	0	0	0	23
Total (Acct. 430):	0	0	0	
Other Interest Expense (431):				
Derived	820	0	820	24
Total (Acct. 431):	820	0	820	
Interest Charged to Construction--Cr. (432):				
NONE			0	25
Total (Acct. 432):	0	0	0	
TOTAL INTEREST CHARGES:	236,367	0	236,367	
NET INCOME:	625,280	(173,881)	451,399	
EARNED SURPLUS				
Unappropriated Earned Surplus (Beginning of Year) (216):				
Derived	15,293,171	10,186,125	25,479,296	26
Total (Acct. 216):	15,293,171	10,186,125	25,479,296	

DETAILS OF INCOME STATEMENT ACCOUNTS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
EARNED SURPLUS				
Balance Transferred from Income (433):				
Derived	625,280	(173,881)	451,399	27
Total (Acct. 433):	625,280	(173,881)	451,399	
Miscellaneous Credits to Surplus (434):				
NONE			0	28
Total (Acct. 434):	0	0	0	
Miscellaneous Debits to Surplus--Debit (435):				
NONE			0	29
Total (Acct. 435)--Debit:	0	0	0	
Appropriations of Surplus--Debit (436):				
Detail appropriations to (from) account 215			0	30
Total (Acct. 436)--Debit:	0	0	0	
Appropriations of Income to Municipal Funds--Debit (439):				
NONE			0	31
Total (Acct. 439)--Debit:	0	0	0	
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	15,918,451	10,012,244	25,930,695	

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

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

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	1,454,961	12,415,306	0	0	13,870,267	1
Less: interdepartmental sales	928		0	0	928	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	146	1,373			1,519	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	1,453,887	12,413,933	0	0	13,867,820	

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	290,701	50,826	341,527	1
Electric operating expenses	1,071,448	187,330	1,258,778	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	15,542	2,717	18,259	8
Electric utility plant accounts	65,315	11,420	76,735	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	605	106	711	13
Accum. prov. for depreciation of electric plant	22,301	3,899	26,200	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	256,298	(256,298)	0	18
All other accounts	0	0	0	19
Total Payroll	1,722,210	0	1,722,210	

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	5.9	1
Electric	20.9	2
Gas		3
Sewer	8.2	4

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101)	43,605,799	42,887,741	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	16,967,053	15,900,457	2
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
Total Net Utility Plant	26,638,746	26,987,284	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	6
Net Nonutility Property	0	0	
Investment in Municipality (123)	455,953	484,166	7
Other Investments (124)	479,805	578,269	8
Sinking Funds (125)	2,290,492	2,097,739	9
Depreciation Fund (126)	0	0	10
Other Special Funds (128)	93,973	91,495	11
Total Other Property and Investments	3,320,223	3,251,669	
CURRENT AND ACCRUED ASSETS			
Cash (131)	858,498	993,155	12
Special Deposits (134)	0	0	13
Working Funds (135)	250	250	14
Temporary Cash Investments (136)	942,253	1,154,562	15
Notes Receivable (141)	0	0	16
Customer Accounts Receivable (142)	1,307,551	1,256,195	17
Other Accounts Receivable (143)	53,021	34,592	18
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	19
Receivables from Municipality (145)	13,093	12,302	20
Plant Materials and Operating Supplies (154)	314,703	304,967	21
Merchandise (155)	0	0	22
Other Materials and Supplies (156)	0	0	23
Stores Expense (163)	0	0	24
Prepayments (165)	66,301	29,695	25
Interest and Dividends Receivable (171)	4,154	3,828	26
Accrued Utility Revenues (173)			27
Miscellaneous Current and Accrued Assets (174)			28
Total Current and Accrued Assets	3,559,824	3,789,546	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	90,984	77,921	29
Extraordinary Property Losses (182)	0	0	30
Preliminary Survey and Investigation Charges (183)	317,502	317,502	31
Clearing Accounts (184)	0	0	32
Temporary Facilities (185)	0	0	33
Miscellaneous Deferred Debits (186)	0	2,050	34
Total Deferred Debits	408,486	397,473	
Total Assets and Other Debits	33,927,279	34,425,972	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	521,735	517,815	35
Appropriated Earned Surplus (215)	0	0	36
Unappropriated Earned Surplus (216)	25,930,695	25,479,296	37
Total Proprietary Capital	26,452,430	25,997,111	
LONG-TERM DEBT			
Bonds (221)	3,575,000	4,404,942	38
Advances from Municipality (223)	0	0	39
Other Long-Term Debt (224)	1,126,253	1,382,811	40
Total Long-Term Debt	4,701,253	5,787,753	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	41
Accounts Payable (232)	1,051,986	915,888	42
Payables to Municipality (233)	0	0	43
Customer Deposits (235)	85,875	92,006	44
Taxes Accrued (236)	0	0	45
Interest Accrued (237)	45,243	71,236	46
Tax Collections Payable (241)	14,020	14,170	47
Miscellaneous Current and Accrued Liabilities (242)	357,468	347,993	48
Total Current and Accrued Liabilities	1,554,592	1,441,293	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	49
Customer Advances for Construction (252)	188,556	175,293	50
Other Deferred Credits (253)	1,030,448	1,024,522	51
Total Deferred Credits	1,219,004	1,199,815	
OPERATING RESERVES			
Property Insurance Reserve (261)			52
Injuries and Damages Reserve (262)			53
Pensions and Benefits Reserve (263)			54
Miscellaneous Operating Reserves (265)			55
Total Operating Reserves	0	0	
Total Liabilities and Other Credits	33,927,279	34,425,972	

NET UTILITY PLANT

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

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
First of Year:					
Total Utility Plant - First of Year	14,927,696	0	0	27,960,045	1
	<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>				
Plant Accounts:					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	6,120,277	0	0	25,722,980	2
Utility Plant in Service - Contributed Plant (101.2)	9,097,839	0	0	2,370,853	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)	291,674			2,176	8
Total Utility Plant	15,509,790	0	0	28,096,009	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (111.1)	2,059,189	0	0	12,606,867	9
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	1,268,805	0	0	1,032,192	10
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					11
Accumulated Provision for Depreciation of Property Held for Future Use (113)					12
Accumulated Provision for Amortization of Utility Plant in Service (114)					13
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					14
Accumulated Provision for Amortization of Property Held for Future Use (116)					15
Total Accumulated Provision	3,327,994	0	0	13,639,059	
Other Utility Plant Accounts:					
Utility Plant Acquisition Adjustments (117)					16
Accumulated Provision for Amortization of Utility Plant Acquisition Adjustments (118)					17
Other Utility Plant Adjustments (119)					18
Total Other Utility Plant Accounts	0	0	0	0	
Net Utility Plant	12,181,796	0	0	14,456,950	

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

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

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

Particulars (a)	Water (b)	Electric (c)	(d)	(e)	Total (f)	
Balance first of year (111.1)	1,907,171	11,868,703			13,775,874	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	140,879	895,119			1,035,998	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	41,828				41,828	6
Accruals charged other						7
accounts (specify):						8
Transportation Clearing Account	893	662			1,555	9
Salvage	3,658	20,651			24,309	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	187,258	916,432	0	0	1,103,690	16
Debits during year						17
Book cost of plant retired	34,171	141,962			176,133	18
Cost of removal	1,069	36,306			37,375	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	35,240	178,268	0	0	213,508	25
Balance end of year (111.1)	2,059,189	12,606,867	0	0	14,666,056	26
Footnotes						27

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

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

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

Particulars (a)	Water (b)	Electric (c)	(d)	(e)	Total (f)	
Balance first of year (111.2)	1,132,263	992,320			2,124,583	1
Credits During Year						2
Accruals:						3
Charged Other Income Deductions (426)	139,598	82,946			222,544	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					0	6
Accruals charged other						7
accounts (specify):						8
Transportation Clearing	21	60			81	9
Salvage	18	2,492			2,510	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	139,637	85,498	0	0	225,135	16
Debits during year						17
Book cost of plant retired	97	30,704			30,801	18
Cost of removal	2,998	14,922			17,920	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	3,095	45,626	0	0	48,721	25
Balance end of year (111.2)	1,268,805	1,032,192	0	0	2,300,997	26
Footnotes						27

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

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

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

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

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel (151)	27,190				27,190	40,513	1
Fuel stock expenses (152)					0	0	2
Plant mat. & oper. sup. (154)			273,782		273,782	250,795	3
Total Electric Utility					300,972	291,308	

Account	Total End of Year	Amount Prior Year	
Electric utility total	300,972	291,308	1
Water utility (154)	13,731	13,659	2
Sewer utility (154)		0	3
Heating utility (154)		0	4
Gas utility (154)		0	5
Merchandise (155)		0	6
Other materials & supplies (156)		0	7
Stores expense (163)		0	8
Total Materials and Supplies	314,703	304,967	

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

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

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
ELECTRIC MORTGAGE REVENUE BOND 1994	2,120	428	0	1
ELECTRIC MORTGAGE REVENUE BOND 1998	6,545	428	46,465	2
ELECTRIC MORTGAGE REVENUE BOND 2002	5,744	428	44,519	3
Total			90,984	
Unamortized premium on debt (251)				
NONE				4
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	517,815	1
Changes during year (explain):		
THREE PHASE ELECTRICAL EXTENSION FOR NEW CITY HALL	3,394	2
STREET LIGHT POLE/FIXTURE RUSHMORE DRIVE	331	3
STREET LIGHT POLE/FIXTURE SECOND/WALNUT	195	4
Balance end of year	521,735	

BONDS (ACCT. 221)

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
ELECTRIC MORTG. REVENUE BONDS 1994	04/05/1994	10/01/2009	5.49%	0	1
ELECTRIC MORTG. REVENUE BOND, 1998	06/23/1998	10/01/2013	4.39%	0	* 2
DUE TO MUNICIPALITY ASSESSMENT	12/01/2001	12/01/2011	4.25%	0	* 3
ELECTRIC MORT REVENUE BOND 2002	11/01/2002	10/01/2017	2.97%	1,980,000	4
ELECTRIC REVENUE REFUNDING 2009B	11/19/2009	10/01/2013	1.99%	1,595,000	5
Total Bonds (Account 221):				3,575,000	

BONDS (ACCT. 221)

Bonds (Acct. 221) (Page F-17)

General footnotes

1998 ELECTRIC REVENUE BOND WAS PAID OFF AND REFUNDED AT A LOWER INTEREST RATE - ELECTRIC REVENUE REFUNDING 2009B

DUE TO MUNICIPALITY ASSESSMENT WAS PAID OFF EARLY

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances from Municipality (223)					
NONE	00/00/0000	00/00/0000	0.00%		1
Total for Account 223				0	
Other Long-Term Debt (224)					
AMR LOAN STATE FUND (3)	03/15/2005	03/15/2015	3.99%	195,025	2
WATER LOAN 2003	03/10/2003	02/10/2013	4.60%	295,664	3
AMR LOAN STATE FUND (2)	07/27/2004	03/15/2009	2.74%	0	4
ELECTRIC UNFUNDED PENSION DEBT	12/31/2003	02/01/2013	5.02%	59,118	5
WATER LOAN (2) 2003	12/28/2003	12/28/2010	3.73%	26,500	6
AMR LOAN STATE FUND (4)	07/19/2005	03/15/2015	3.99%	298,922	7
WATER UNFUNDED PENSION DEBT	12/31/2003	02/01/2013	5.02%	15,772	8
AMR LOAN STATE FUND (5)	11/17/2005	03/15/2015	3.99%	235,252	9
Total for Account 224				1,126,253	
Notes Payable (231)					
NONE	00/00/0000	00/00/0000	0.00%		10
Total for Account 231				0	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	243,750	2
Charged electric department expense	560,509	3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	804,259	
Taxes paid during year:		
County, state and local taxes	672,947	6
Social Security taxes	119,466	7
PSC Remainder Assessment	11,846	8
Other (explain):		
NONE		9
NONE		10
Total payments and other debits	804,259	
Balance end of year	0	

INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
NONE	0			0	1
ELECTRIC MORTGAGE REVENUE BOND 1994	1,567	4,703	6,270	0	2
ELECTRIC MORTGAGE REVENUE BONDS 1998	23,085	82,529	105,614	0	3
ELECTRIC MORTGAGE REVENUE BONDS 2002	19,436	76,205	77,743	17,898	4
ELECTRIC REVENUE REFUNDING 2009B		4,134	0	4,134	5
DUE TO MUNICIPALITY	0	1,489	1,489	0	6
Subtotal	44,088	169,060	191,116	22,032	
Advances from Municipality (223)					
NONE	0			0	7
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
WATER LOAN 2003	0	16,008	16,008	0	8
ELECTRIC UNFUNDED PENSION	1,254	3,262	3,462	1,054	9
WATER UNFUNDED PENSION	335	870	924	281	10
WATER LOAN 2003 (2)	0	1,542	1,542	0	11
WATER AMR LOAN STATE FUND	25,559	30,395	34,078	21,876	12
Subtotal	27,148	52,077	56,014	23,211	
Notes Payable (231)					
CUSTOMER DEPOSITS	0	820	820	0	13
Subtotal	0	820	820	0	
Total	71,236	221,957	247,950	45,243	

INTEREST ACCRUED (ACCT. 237)

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

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

Account 231, value \$820. This reflects interest paid on customer deposits. It is not related to long-term debt. The dollar amount of the customer deposits is included in current and accrued liabilities.

DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
ADVANCES TO SEWER	455,953	1
Total (Acct. 123):	455,953	
Other Investments (124):		
WATER ASSESSMENTS	3,740	2
WATER IMPACT FEES	476,065	3
Total (Acct. 124):	479,805	
Sinking Funds (125):		
STREET LIGHTING RESERVE FUND	36,418	4
SUBSTATION RESERVE FUND	247,692	5
TRANSMISSION RESERVE FUND	426,743	6
DIST DEVELOPMENT RESERVE FUND	75,527	7
CAPACITY PAYMENT RESERVE FUND	85,048	8
ELECTRIC VEHICLE REPLACEMENT RESERVE FUND	251,679	9
ELECTRIC FACILITY REPLACEMENT RESERVE FUND	177,142	10
RENEWABLE ENERGY FINANCE RESERVE FUND	263,737	11
HYDRO REPAIR RESERVE FUND	102,951	12
WATER TRANS & DIST IMPROVEMENT FUND	358,225	13
WATER UTILITY VEHICLE REPLACEMENT FUND	52,053	14
WATER FACILITY REPLACEMENT FUND	213,277	15
Total (Acct. 125):	2,290,492	
Depreciation Fund (126):		
NONE		16
Total (Acct. 126):	0	
Other Special Funds (128):		
CUSTOMER DEPOSITS	93,973	17
Total (Acct. 128):	93,973	
Special Deposits (134):		
NONE		18
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE		19
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	123,701	20
Electric	1,183,850	21
Sewer (Regulated)		22
Other (specify):		
NONE		23
Total (Acct. 142):	1,307,551	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		24

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)	
Other Accounts Receivable (143):		
Merchandising, jobbing and contract work		25
Other (specify):		
RIVER FALLS GOLF CLUB	5,068	26
TWIN CREEK CONSTRUCTION	6,864	27
WPPI ENERGIES	10,994	28
CITY OF RIVER FALLS	25,028	29
MISC ELECTRIC A/R	5,067	30
Total (Acct. 143):	53,021	
Receivables from Municipality (145):		
ELECTRIC	8,466	31
WATER	4,627	32
Total (Acct. 145):	13,093	
Prepayments (165):		
FORTIS - DISABILITY	711	33
MADISON NATIONAL/MESTMAKER LIFE INSURANCE	330	34
MEUW SAFETY DIRECTOR	3,255	35
WCA-GROUP HEALTH/DENTIST	48,043	36
PROPERTY INS/PUBLIC OFFICIAL/BOILER & MACHINERY/COMM CRIME	13,962	37
Total (Acct. 165):	66,301	
Extraordinary Property Losses (182):		
NONE		38
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
WELL #6 CASING	301,262	39
STH 35 NORTH 24" CASINGS	16,240	40
Total (Acct. 183):	317,502	
Clearing Accounts (184):		
NONE		41
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE		42
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
NONE		43
Total (Acct. 186):	0	
Payables to Municipality (233):		
NONE		44
Total (Acct. 233):	0	
Other Deferred Credits (253):		
Regulatory Liability	897,115	45

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)	
Other Deferred Credits (253):		
COMMITMENT TO COMMUNITY	133,333	46
Total (Acct. 253):	1,030,448	

DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

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

Done

RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service (101.1)	5,915,302	25,609,206	0	0	31,524,508	1
Materials and Supplies	13,695	296,140	0	0	309,835	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (111.1)	1,983,180	12,237,785	0	0	14,220,965	4
Customer Advances for Construction	181,923				181,923	5
Regulatory Liability	425,983	503,171	0	0	929,154	6
NONE					0	7
Average Net Rate Base	3,337,911	13,164,390	0	0	16,502,301	
Net Operating Income	345,868	384,578	0	0	730,446	8
Net Operating Income as a percent of						
Average Net Rate Base	10.36%	2.92%	N/A	N/A	4.43%	

**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	440,672	520,522	0	0	961,194	1
Add credits during year:						
NONE					0	2
Deduct charges:						
Miscellaneous Amortization (425)	29,378	34,701	0	0	64,079	3
Other (specify):						
NONE					0	4
Balance End of Year	411,294	485,821	0	0	897,115	

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.

FINANCIAL SECTION FOOTNOTES

Bonds (Acct. 221) (Page F-17)

General footnotes

1998 ELECTRIC REVENUE BOND WAS PAID OFF AND REFUNDED AT A LOWER INTEREST RATE - ELECTRIC REVENUE REFUNDING 2009B

DUE TO MUNICIPALITY ASSESSMENT WAS PAID OFF EARLY

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

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

Account 231, value \$820. This reflects interest paid on customer deposits. It is not related to long-term debt. The dollar amount of the customer deposits is included in current and accrued liabilities.

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

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

Done

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	1,309,670	1,275,597	1
Total Sales of Water	1,309,670	1,275,597	
Other Operating Revenues			
Forfeited Discounts (470)	4,885	4,452	2
Rents from Water Property (472)	73,145	49,772	3
Interdepartmental Rents (473)	0	0	4
Other Water Revenues (474)	67,261	69,051	5
Total Other Operating Revenues	145,291	123,275	
Total Operating Revenues	1,454,961	1,398,872	
Operation and Maintenance Expenses			
Source of Supply Expense (600-617)	0	0	6
Pumping Expenses (620-633)	151,470	136,203	7
Water Treatment Expenses (640-652)	61,985	64,614	8
Transmission and Distribution Expenses (660-678)	204,512	238,777	9
Customer Accounts Expenses (901-906)	64,294	70,013	10
Sales Expenses (910)	1,386	818	11
Administrative and General Expenses (920-932)	240,817	212,966	12
Total Operation and Maintenance Expenses	724,464	723,391	
Other Operating Expenses			
Depreciation Expense (403)	140,879	134,569	13
Amortization Expense (404-407)	0	0	14
Taxes (408)	243,750	219,474	15
Total Other Operating Expenses	384,629	354,043	
Total Operating Expenses	1,109,093	1,077,434	
NET OPERATING INCOME	345,868	321,438	

WATER OPERATING REVENUES - SALES OF WATER

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

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential (460.1)				1
Commercial (460.2)	7	684	1,239	2
Industrial (460.3)				3
Public Authority (460.4)				4
Total Unmetered Sales to General Customers (460)	7	684	1,239	
Metered Sales to General Customers (461)				
Residential (461.1)	4,146	197,845	476,435	5
Commercial (461.2)	449	121,699	170,806	6
Industrial (461.3)				7
Public Authority (461.4)	83	69,273	89,853	8
Total Metered Sales to General Customers (461)	4,678	388,817	737,094	
Private Fire Protection Service (462)	83		53,364	9
Public Fire Protection Service (463)	4,204		517,045	10
Other Water Sales (465)				11
Sales for Resale (466)		0	0	12
Interdepartmental Sales (467)	1	537	928	13
Total Sales of Water	8,973	390,038	1,309,670	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

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

OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		1
Other (specify):		
Amount billed (usually per rate schedule F-1 or Fd-1)	517,045	2
Wholesale fire protection billed		3
NONE		4
Total Public Fire Protection Service (463)	517,045	
Forfeited Discounts (470):		
NONE		5
Customer late payment charges	4,885	6
Other (specify):		
Total Forfeited Discounts (470)	4,885	
Rents from Water Property (472):		
RENTAL FEE FROM AT & T	22,800	7
RENTAL FEE FROM ALLTEL	19,906	8
RENTAL FEE FROM T MOBILE	15,151	9
RENTAL FEE FROM SPRINT	15,288	10
Total Rents from Water Property (472)	73,145	
Interdepartmental Rents (473):		
NONE		11
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
FLUSHING AGREEMENT	7,055	12
IRRIGATION METERS	975	13
METER RECONNECTION	2,205	14
Return on net investment in meters charged to sewer department	33,071	15
Other (specify):		
MISCELLANEOUS	3,125	16
INITIATION FEE/OCCUPANCY CHARGE	20,110	17
NSF FEES	720	18
Total Other Water Revenues (474)	67,261	

OTHER OPERATING REVENUES (WATER)

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

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

Done

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
SOURCE OF SUPPLY EXPENSES			
Operation Supervision and Engineering (600)	0		1
Operation Labor and Expenses (601)	0		2
Purchased Water (602)	0		3
Miscellaneous Expenses (603)	0		4
Rents (604)	0		5
Maintenance Supervision and Engineering (610)	0		6
Maintenance of Structures and Improvements (611)	0		7
Maintenance of Collecting and Impounding Reservoirs (612)	0		8
Maintenance of Lake, River and Other Intakes (613)	0		9
Maintenance of Wells and Springs (614)	0		10
Maintenance of Supply Mains (616)	0		11
Maintenance of Miscellaneous Water Source Plant (617)	0		12
Total Source of Supply Expenses	0	0	
PUMPING EXPENSES			
Operation Supervision and Engineering (620)	8,506	10,070	13
Fuel for Power Production (621)	0		14
Power Production Labor and Expenses (622)	0		15
Fuel or Power Purchased for Pumping (623)	76,174	71,489	16
Pumping Labor and Expenses (624)	24,721	26,937	17
Expenses Transferred--Credit (625)	0		18
Miscellaneous Expenses (626)	1,650	1,650	19
Rents (627)	0		20
Maintenance Supervision and Engineering (630)	0		21
Maintenance of Structures and Improvements (631)	6,622	11,133	22
Maintenance of Power Production Equipment (632)	477	1,340	23
Maintenance of Pumping Equipment (633)	33,320	13,584	24
Total Pumping Expenses	151,470	136,203	
WATER TREATMENT EXPENSES			
Operation Supervision and Engineering (640)	8,572	11,804	25
Chemicals (641)	30,395	30,029	26
Operation Labor and Expenses (642)	16,187	18,468	27
Miscellaneous Expenses (643)	0		28
Rents (644)	0		29
Maintenance Supervision and Engineering (650)	0		30
Maintenance of Structures and Improvements (651)	0		31
Maintenance of Water Treatment Equipment (652)	6,831	4,313	32
Total Water Treatment Expenses	61,985	64,614	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Supervision and Engineering (660)	28,037	42,054	33
Storage Facilities Expenses (661)	3,944	3,813	34
Transmission and Distribution Lines Expenses (662)	31,598	19,632	35
Meter Expenses (663)	33,088	27,874	36
Customer Installations Expenses (664)	4,728	2,351	37
Miscellaneous Expenses (665)	17,647	21,861	38
Rents (666)		0	39
Maintenance Supervision and Engineering (670)	15,542	15,270	40
Maintenance of Structures and Improvements (671)	6,284	11,573	41
Maintenance of Distribution Reservoirs and Standpipes (672)	3,986	7,499	42
Maintenance of Transmission and Distribution Mains (673)	16,048	46,409	43
Maintenance of Services (675)	22,727	19,971	44
Maintenance of Meters (676)	44	215	45
Maintenance of Hydrants (677)	20,839	20,255	46
Maintenance of Miscellaneous Plant (678)		0	47
Total Transmission and Distribution Expenses	204,512	238,777	
CUSTOMER ACCOUNTS EXPENSES			
Supervision (901)		0	48
Meter Reading Expenses (902)	5,735	5,854	49
Customer Records and Collection Expenses (903)	57,956	62,090	50
Uncollectible Accounts (904)	146	2,069	51
Miscellaneous Customer Accounts Expenses (905)		0	52
Customer Service and Information Expenses (906)	457	0	53
Total Customer Accounts Expenses	64,294	70,013	
SALES EXPENSES			
Sales Expenses (910)	1,386	818	54
Total Sales Expenses	1,386	818	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	67,053	65,294	55
Office Supplies and Expenses (921)	16,681	16,215	56
Administrative Expenses Transferred--Credit (922)		0	57
Outside Services Employed (923)	15,854	10,671	58
Property Insurance (924)	1,688	1,848	59
Injuries and Damages (925)	12,574	12,511	60
Employee Pensions and Benefits (926)	98,804	95,112	61
Regulatory Commission Expenses (928)	94	0	62
Duplicate Charges--Credit (929)		0	63

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
ADMINISTRATIVE AND GENERAL EXPENSES			
Miscellaneous General Expenses (930)	10,431	4,587	64
Rents (931)	17,638	6,728	65
Maintenance of General Plant (932)		0	66
Total Administrative and General Expenses	240,817	212,966	
Total Operation and Maintenance Expenses	724,464	723,391	

WATER OPERATION & MAINTENANCE EXPENSES

Water Operation & Maintenance Expenses (Page W-05)

For values that represent an increase or a decrease when compared to the previous year of greater than 15%, but not less \$10,000, please explain.

Account 633 - increase of \$19,736. Key's Well Drilling - Well pump #5 inspect, repair, replace.

Account 660 - decrease of \$14,017. S.E.H. - Engineering expense for Site G North Water Tower

Account 662 - increase of \$11,965. Fabco - Rebuilt generator and locates increased.

Account 673 - decrease of \$30,361. In 2008 we had many more water main breaks, including a very expensive one at the University of Wisconsin-River Falls.

Account 931 - increase of \$10,910. We moved our office into new City Hall. Rent has increased to keep up with new building costs.

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		233,318	207,713	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		10,682	9,329	2
Net property tax equivalent		222,636	198,384	
Social Security		21,952	20,549	3
PSC Remainder Assessment		1,222	1,294	4
Other (specify): AMOUNT OF SOCIAL SECURITY CHARGED TO PLANT		(2,060)	(753)	5
Total tax expense		243,750	219,474	

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			Pierce	Saint Croix			1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.160916	0.158708			3
County tax rate	mills		4.493048	3.055822			4
Local tax rate	mills		5.058840	4.986021			5
School tax rate	mills		9.234699	9.107997			6
Voc. school tax rate	mills		1.576266	1.554639			7
Other tax rate - Local	mills		0.000000	0.000000			8
Other tax rate - Non-Local	mills		0.000000	0.000000			9
Total tax rate	mills		20.523769	18.863187			10
Less: state credit	mills		1.488336	1.269989			11
Net tax rate	mills		19.035433	17.593198			12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		5.058840	4.986021			14
Combined School Tax Rate	mills		10.810965	10.662636			15
Other Tax Rate - Local	mills		0.000000	0.000000			16
Total Local & School Tax	mills		15.869805	15.648657			17
Total Tax Rate	mills		20.523769	18.863187			18
Ratio of Local and School Tax to Total	dec.		0.773240	0.829587			19
Total tax net of state credit	mills		19.035433	17.593198			20
Net Local and School Tax Rate	mills		14.718964	14.595090			21
Utility Plant, Jan. 1	\$	14,927,696	12,837,819	2,089,877			22
Materials & Supplies	\$	13,659	11,747	1,912			23
Subtotal	\$	14,941,355	12,849,566	2,091,789			24
Less: Plant Outside Limits	\$	0	0	0			25
Taxable Assets	\$	14,941,355	12,849,566	2,091,789			26
Assessment Ratio	dec.		1.060226	1.074182			27
Assessed Value	\$	15,870,406	13,623,444	2,246,962			28
Net Local & School Rate	mills		14.718964	14.595090			29
Tax Equiv. Computed for Current Year	\$	233,318	200,523	32,795			30
Tax Equivalent per 1994 PSC Report	\$	132,020					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	233,318					34
Footnotes							35

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT						
Organization (301)	0				0	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
Total Intangible Plant	0	0	0	0	0	
SOURCE OF SUPPLY PLANT						
Land and Land Rights (310)	2,707				2,707	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)	87,720				87,720	8
Supply Mains (316)	0				0	9
Other Water Source Plant (317)	0				0	10
Total Source of Supply Plant	90,427	0	0	0	90,427	
PUMPING PLANT						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	96,039	293,031			389,070	12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	191,390				191,390	14
Diesel Pumping Equipment (326)	29,465				29,465	15
Other Pumping Equipment (328)	0				0	16
Total Pumping Plant	316,894	293,031	0	0	609,925	
WATER TREATMENT PLANT						
Land and Land Rights (330)	0				0	17
Structures and Improvements (331)	0				0	18
Sand or Other Media Filtration Equipment (332)	46,806		7,921	(38,885)	0	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0			38,885	38,885	21
Total Water Treatment Plant	46,806	0	7,921	0	38,885	
TRANSMISSION AND DISTRIBUTION PLANT						
Land and Land Rights (340)	412				412	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	847,408				847,408	24
Transmission and Distribution Mains (343)	1,751,802	59,449			1,811,251	25
Services (345)	427,073	4,245	35		431,283	26
Meters (346)	1,366,908	60,118	9,703		1,417,323	27
Hydrants (348)	253,675	9,988			263,663	28

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT						
Other Transmission and Distribution Plant (349)	52,379				52,379	29
Total Transmission and Distribution Plant	4,699,657	133,800	9,738	0	4,823,719	
GENERAL PLANT						
Land and Land Rights (389)	0				0	30
Structures and Improvements (390)	204,890				204,890	31
Office Furniture and Equipment (391)	25,506	10,287	10,388		25,405	32
Computer Equipment (391.1)	76,924	1,978	6,124		72,778	33
Transportation Equipment (392)	63,128	4,408			67,536	34
Stores Equipment (393)	0				0	35
Tools, Shop and Garage Equipment (394)	9,051	617			9,668	36
Laboratory Equipment (395)	12,054				12,054	37
Power Operated Equipment (396)	27,229				27,229	38
Communication Equipment (397)	4,709				4,709	39
SCADA Equipment (397.1)	133,052				133,052	40
Miscellaneous Equipment (398)	0				0	41
Total General Plant	556,543	17,290	16,512	0	557,321	
Total utility plant in service directly assignable	5,710,327	444,121	34,171	0	6,120,277	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	5,710,327	444,121	34,171	0	6,120,277	

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

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

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

Account 321 - \$293,031 - Chemical Room additions on Wells #2, #3, and #5.

If Adjustments for any account are nonzero, please explain.

Account 332 and 334 adjustments were reclassifications due to new PSC chart of accounts.

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT						
Organization (301)	0				0	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
Total Intangible Plant	0	0	0	0	0	
SOURCE OF SUPPLY PLANT						
Land and Land Rights (310)	0				0	4
Structures and Improvements (311)	0				0	5
Collecting and Impounding Reservoirs (312)	0				0	6
Lake, River and Other Intakes (313)	0				0	7
Wells and Springs (314)	0				0	8
Supply Mains (316)	0				0	9
Other Water Source Plant (317)	0				0	10
Total Source of Supply Plant	0	0	0	0	0	
PUMPING PLANT						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	0				0	12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	0				0	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	0				0	16
Total Pumping Plant	0	0	0	0	0	
WATER TREATMENT PLANT						
Land and Land Rights (330)	0				0	17
Structures and Improvements (331)	0				0	18
Sand or Other Media Filtration Equipment (332)	0				0	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
Total Water Treatment Plant	0	0	0	0	0	
TRANSMISSION AND DISTRIBUTION PLANT						
Land and Land Rights (340)	0				0	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	0				0	24
Transmission and Distribution Mains (343)	6,201,124				6,201,124	25
Services (345)	1,446,623	8,425	97		1,454,951	26
Meters (346)	2,140				2,140	27
Hydrants (348)	989,093				989,093	28

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT						
Other Transmission and Distribution Plant (349)	446,208				446,208	29
Total Transmission and Distribution Plant	9,085,188	8,425	97	0	9,093,516	
GENERAL PLANT						
Land and Land Rights (389)	0				0	30
Structures and Improvements (390)	0				0	31
Office Furniture and Equipment (391)	0				0	32
Computer Equipment (391.1)	0				0	33
Transportation Equipment (392)	0	400			400	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)	3,923				3,923	40
Miscellaneous Equipment (398)	0				0	41
Total General Plant	3,923	400	0	0	4,323	
Total utility plant in service directly assignable	9,089,111	8,825	97	0	9,097,839	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	9,089,111	8,825	97	0	9,097,839	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

--Plant Financed by Utility or Municipality--

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
SOURCE OF SUPPLY PLANT				
Structures and Improvements (311)	0	0.00%		1
Collecting and Impounding Reservoirs (312)	0	0.00%		2
Lake, River and Other Intakes (313)	0	0.00%		3
Wells and Springs (314)	86,967	2.94%	753	4
Supply Mains (316)	0	0.00%		5
Other Water Source Plant (317)	0	0.00%		6
Total Source of Supply Plant	86,967		753	
PUMPING PLANT				
Structures and Improvements (321)	55,321	2.44%	5,918	7
Other Power Production Equipment (323)	0	0.00%		8
Electric Pumping Equipment (325)	171,705	5.00%	9,570	9
Diesel Pumping Equipment (326)	29,465	4.29%		10
Other Pumping Equipment (328)	0	0.00%		11
Total Pumping Plant	256,491		15,488	
WATER TREATMENT PLANT				
Structures and Improvements (331)	0	0.00%		12
Sand or Other Media Filtration Equipment (332)	39,389	6.00%	2,571	13
Membrane Filtration Equipment (333)	0	0.00%		14
Other Water Treatment Equipment (334)	0	0.00%		15
Total Water Treatment Plant	39,389		2,571	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	0	0.00%		16
Distribution Reservoirs and Standpipes (342)	320,189	1.87%	15,846	17
Transmission and Distribution Mains (343)	225,665	1.10%	19,597	18
Services (345)	96,208	2.09%	8,970	19
Meters (346)	463,299	6.00%	83,527	20
Hydrants (348)	50,951	1.85%	4,785	21
Other Transmission and Distribution Plant (349)	27,386	5.00%	2,619	22
Total Transmission and Distribution Plant	1,183,698		135,344	
GENERAL PLANT				
Structures and Improvements (390)	88,551	2.25%	4,610	23
Office Furniture and Equipment (391)	8,016	5.83%	1,484	24
Computer Equipment (391.1)	74,147	26.67%	1,118	25
Transportation Equipment (392)	57,835	10.50%	893	26
Stores Equipment (393)	0	0.00%		27
Tools, Shop and Garage Equipment (394)	7,268	5.83%	546	28
Laboratory Equipment (395)	10,584	5.83%	703	29

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314					87,720	4
316					0	5
317					0	6
	0	0	0	0	87,720	
321					61,239	7
323					0	8
325					181,275	9
326					29,465	10
328					0	11
	0	0	0	0	271,979	
331					0	12
332	7,921			(34,039)	0	13
333					0	14
334				36,365	36,365	15
	7,921	0	0	2,326	36,365	
341					0	16
342					336,035	17
343					245,262	18
345	35	1,069			104,074	19
346	9,703				537,123	20
348				7	55,743	21
349					30,005	22
	9,738	1,069	7	0	1,308,242	
390					93,161	23
391	10,388		3,651	4,615	7,378	24
391.1	6,124				69,141	25
392					58,728	26
393					0	27
394					7,814	28
395					11,287	29

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

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
GENERAL PLANT				
Power Operated Equipment (396)	10,100	6.00%	1,634	30
Communication Equipment (397)	3,202	9.17%	432	31
SCADA Equipment (397.1)	80,923	8.33%	11,083	32
Miscellaneous Equipment (398)	0	0.00%		33
Total General Plant	340,626		22,503	
Total accum. prov. directly assignable	1,907,171		176,659	
 Common Utility Plant Allocated to Water Department	 0	 0.00%		 34
Total accum. prov. for depreciation	1,907,171		176,659	

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
396					11,734	30
397					3,634	31
397.1					92,006	32
398					0	33
	16,512	0	3,651	4,615	354,883	
	34,171	1,069	3,658	6,941	2,059,189	
					0	34
	34,171	1,069	3,658	6,941	2,059,189	

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

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

If Adjustments for any account are nonzero, please explain.

Accounts 332 and 334 \$36,365 adjustments were reclassifications due to PSC new chart of account:

All other adjustments are for items retired before fully depreciated.

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

This page intentionally left blank

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

--Plant Financed by Contributions--

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
SOURCE OF SUPPLY PLANT				
Structures and Improvements (311)	0	0.00%		1
Collecting and Impounding Reservoirs (312)	0	0.00%		2
Lake, River and Other Intakes (313)	0	0.00%		3
Wells and Springs (314)	0	0.00%		4
Supply Mains (316)	0	0.00%		5
Other Water Source Plant (317)	0	0.00%		6
Total Source of Supply Plant	0		0	
PUMPING PLANT				
Structures and Improvements (321)	0	0.00%		7
Other Power Production Equipment (323)	0	0.00%		8
Electric Pumping Equipment (325)	0	0.00%		9
Diesel Pumping Equipment (326)	0	0.00%		10
Other Pumping Equipment (328)	0	0.00%		11
Total Pumping Plant	0		0	
WATER TREATMENT PLANT				
Structures and Improvements (331)	0	0.00%		12
Sand or Other Media Filtration Equipment (332)	0	0.00%		13
Membrane Filtration Equipment (333)	0	0.00%		14
Other Water Treatment Equipment (334)	0	0.00%		15
Total Water Treatment Plant	0		0	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	0	0.00%		16
Distribution Reservoirs and Standpipes (342)	0	0.00%		17
Transmission and Distribution Mains (343)	616,107	1.10%	68,213	18
Services (345)	288,456	2.90%	30,321	19
Meters (346)	321	6.00%	128	20
Hydrants (348)	155,362	1.85%	18,298	21
Other Transmission and Distribution Plant (349)	71,006	5.00%	22,311	22
Total Transmission and Distribution Plant	1,131,252		139,271	
GENERAL PLANT				
Structures and Improvements (390)	0	0.00%		23
Office Furniture and Equipment (391)	0	0.00%		24
Computer Equipment (391.1)	0	0.00%		25
Transportation Equipment (392)	0	10.50%	21	26
Stores Equipment (393)	0	0.00%		27
Tools, Shop and Garage Equipment (394)	0	0.00%		28
Laboratory Equipment (395)	0	0.00%		29

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314					0	4
316					0	5
317					0	6
	0	0	0	0	0	
321					0	7
323					0	8
325					0	9
326					0	10
328					0	11
	0	0	0	0	0	
331					0	12
332					0	13
333					0	14
334					0	15
	0	0	0	0	0	
341					0	16
342					0	17
343					684,320	18
345	97	2,998			315,682	19
346					449	20
348			18		173,678	21
349					93,317	22
	97	2,998	18	0	1,267,446	
390					0	23
391					0	24
391.1					0	25
392					21	26
393					0	27
394					0	28
395					0	29

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

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
GENERAL PLANT				
Power Operated Equipment (396)	0	0.00%		30
Communication Equipment (397)	0	0.00%		31
SCADA Equipment (397.1)	1,011	8.33%	327	32
Miscellaneous Equipment (398)	0	0.00%		33
Total General Plant	1,011		348	
Total accum. prov. directly assignable	1,132,263		139,619	
 Common Utility Plant Allocated to Water Department	 0	 0.00%		 34
Total accum. prov. for depreciation	1,132,263		139,619	

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
396					0	30
397					0	31
397.1					1,338	32
398					0	33
	0	0	0	0	1,359	
	97	2,998	18	0	1,268,805	
					0	34
	97	2,998	18	0	1,268,805	

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			27,578	27,578	1
February			27,431	27,431	2
March			30,213	30,213	3
April			32,468	32,468	4
May			43,704	43,704	5
June			43,488	43,488	6
July			44,428	44,428	7
August			35,938	35,938	8
September			47,499	47,499	9
October			31,958	31,958	10
November			28,432	28,432	11
December			27,655	27,655	12
Total annual pumpage	0	0	420,792	420,792	

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):	420,792	1
Less: Gallons (000's) used in the treatment process:	0	2
Subtotal: Gallons (000's) entering distribution system:	420,792	3
Less: Gallons (000's) sold:	390,038	4
Gallons (000's) entering distribution system but not sold:	30,754	5
Estimated Water Usage:		6
Gallons (000's) used to flush mains:	3,248	7
Gallons (000's) used for fire protection:	418	8
Gallons (000's) used to prevent freezing of distribution system:	89	9
Gallons (000's) used for other system uses:	593	10
Subtotal Estimated Usage:	4,348	11
Estimated Water Losses:		12
Gallons (000's) lost due to main leaks or breaks:	530	13
Gallons (000's) lost due to service leaks or breaks:	1,825	14
Gallons (000's) lost due to hydrant leaks, tank overflows and pressure reducing valves:	1,393	15
Gallons (000's) for unauthorized usage such as vandalism and theft:	510	16
Gallons (000's) not accounted for:	22,148	17
Subtotal of Estimated Losses:	26,406	18
Percentage of water entering distribution system sold:	93%	19
Percentage of unaccounted for water:	5%	20
If more than 15%, indicate causes:		21
not applicable		22
		23
		24
If more than 15%, state what action has been taken to reduce water loss:		25
not applicable		26

OTHER STATISTICS

Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)	2,458	27
Date of maximum: 09/27/2009		28
Cause of maximum: Fall Hydrant Flushing		29
		30
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)	611	31
Date of minimum: 12/25/2009		32
Total KWH used by the utility (include pumping, treatment facilities and other utility operations):	710,313	33
If water is purchased:		34
Vendor Name:		35
Point of Delivery:		36
What percentage of purchased water is surface water?		37
Number of main breaks repaired this year:	2	38
Number of service breaks repaired this year:	11	39
Population served (estimate the number of individuals served):		40
Inside municipality?	14,341	41
Outside municipality?	0	42

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
2ND STREET (FORMERLY OAK ST)	2	382	19	1,699,200	Yes	1
CEDAR STREET	3	382	24	1,296,000	Yes	2
SYCAMORE STREET	4	401	16	1,454,400	Yes	3
WEST DIVISION STREET	5	386	20	2,232,000	Yes	4

SOURCES OF WATER SUPPLY - SURFACE WATERS

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

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	2	3	4	1
Location	OAK STREET	CEDAR STREET	SYCAMORE STREET	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	GOULDS	GOULDS	GOULDS	5
Year Installed	1998	1999	1995	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	1,180	900	1,010	8
Pump Motor or Standby Engine Mfr	U.S.	U.S.	U.S.	10
Year Installed	1998	1999	1967	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	100	125	60	13
Footnotes				14

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	5			15
Location	WEST DIVISION STREET			16
Purpose	P			17
Destination	D			18
Pump Manufacturer	PEERLESS			19
Year Installed	1980			20
Type	VERTICAL TURBINE			21
Actual Capacity (gpm)	1,550			22
Pump Motor or Standby Engine Mfr	WESTINGHOUSE			24
Year Installed	1980			25
Type	ELECTRIC			26
Horsepower	200			27
Footnotes				28

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	GOLFVIEW TOWER	MOUND RESERVOIR	SYCAMORE TOWER	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	R	ET	3
Year constructed	1991	1989	1960	4
Primary material (earthen, steel, concrete, other)	STEEL	CONCRETE	STEEL	5
Elevation difference in feet (See Headnote 3.)	124	128	130	6
Total capacity in gallons (actual)	250,000	750,000	300,000	7
				8
WATER TREATMENT PLANT				9
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	GAS	GAS	10
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	WELLHOUSE	11
Filters, type (gravity, pressure, other, none)	NONE	NONE	NONE	12
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0000	0.0000	0.0000	13
Is a corrosion control chemical used (yes, no)?	Y	Y	Y	14
Is water fluoridated (yes, no)?	Y	Y	Y	15
Footnotes				16

WATER MAINS

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

Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	Number of Feet				Adjustments Increase or (Decrease) (g)	End of Year (h)	
			First of Year (d)	Added During Year (e)	Retired During Year (f)				
M	D	0.750	2,023				2,023	1	
M	D	1.250	105				105	2	
M	D	1.500	989				989	3	
M	D	2.000	67				67	4	
M	D	2.500	1,281				1,281	5	
M	D	3.000	180				180	6	
M	D	4.000	21,602				21,602	7	
M	D	6.000	89,401				89,401	8	
M	D	8.000	107,738				107,738	9	
M	D	10.000	1,645				1,645	10	
M	S	10.000	46,376				46,376	11	
M	D	12.000	8,450	483			8,933	12	
M	S	12.000	18,758				18,758	13	
M	T	12.000	7,185				7,185	14	
M	D	14.000	5,633				5,633	15	
M	D	16.000	3,859				3,859	16	
M	T	16.000	12,944				12,944	17	
Total Within Municipality			328,236	483	0	0	328,719		
Total Utility			328,236	483	0	0	328,719		

WATER MAINS

Water Mains (Page W-19)

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

Main was financed by River Falls Utilities. Non-assessable.

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	2,080	1	2		2,079	24	1
M	1.000	1,713	4	1		1,716	439	2
M	1.250	10				10	5	3
M	1.500	90				90		4
M	2.000	60				60	11	5
M	3.000	14				14		6
M	4.000	15				15	3	7
M	5.000	1				1		8
M	6.000	36				36	27	9
M	8.000	29	1			30	13	10
Total Utility		4,048	6	3	0	4,051	522	

WATER SERVICES

Water Services (Page W-20)

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

One 3/4" service and one 1" service - replaced and financed by the utility

Three 1" and the 8" service - financed by customer installing them.

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	25				25	1	1
0.750	4,297	168		(4)	4,461	195	2
1.000	104			3	107	6	3
1.250	0				0	0	4
1.500	95	2			97	19	5
2.000	69	2	2	1	70	16	6
3.000	34	4	3		35	14	7
4.000	7				7	2	8
6.000	2				2	2	9
8.000	1				1	1	10
Total:	4,634	176	5	0	4,805	256	

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	17	0	0	0	1	7	25	1
0.750	4,113	197	0	21	4	126	4,461	2
1.000	16	73	0	9	1	8	107	3
1.250	0	0	0	0	0	0	0	4
1.500	5	68	0	6	0	18	97	5
2.000	0	36	0	14	4	16	70	6
3.000	0	4	0	23	0	8	35	7
4.000	0	1	0	5	0	1	7	8
6.000	0	0	0	1	1	0	2	9
8.000	0	1	0	0	0	0	1	10
Total:	4,151	380	0	79	11	184	4,805	

METERS

Meters (Page W-21)

Explain all reported adjustments.

Inventory property record adjustments

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

We have completed a three-year AMR project, which included an accelerated schedule for meter replacement and testing. We are currently 100% complete with all scheduled testing requirements and have begun a shorter test cycle than required in order to level out the peak testing years that would come due in 2014, 2015, and 2016.

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.

No. Meters were new in 1997, factory tested in 2000, 2003, and 2006. Field testing was completed in 2009. Accuracy is verified several times a year by dividing total gallons pumped by run time. If gallons per minute are consistent we consider the meter to be accurate.

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	661	1		4	666	2
Total Fire Hydrants	661	1	0	4	666	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

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

Number of hydrants operated during year:	666	*
Number of distribution system valves end of year:	992	
Number of distribution valves operated during year:	61	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

Hydrants and Distribution System Valves (Page W-22)

General footnotes

Our stance on operating half of all distribution valves is that it is simply too costly for what we'd get out of it. We are on a ten year testing rotation and feel that this is more than adequate. We had discussed this in detail in 1998 with Bruce Schmidt of the PSC.

Explain all reported Adjustments.

The adjustment is to bring what we have booked to what is actual. We have a more accurate field count.

WATER OPERATING SECTION FOOTNOTES

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

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

Done

Water Operation & Maintenance Expenses (Page W-05)

For values that represent an increase or a decrease when compared to the previous year of greater than 15%, but not less \$10,000, please explain.

Account 633 - increase of \$19,736. Key's Well Drilling - Well pump #5 inspect, repair, replace.

Account 660 - decrease of \$14,017. S.E.H. - Engineering expense for Site G North Water Tower

Account 662 - increase of \$11,965. Fabco - Rebuilt generator and locates increased.

Account 673 - decrease of \$30,361. In 2008 we had many more water main breaks, including a very expensive one at the University of Wisconsin-River Falls.

Account 931 - increase of \$10,910. We moved our office into new City Hall. Rent has increased to keep up with new building costs.

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

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

Account 321 - \$293,031 - Chemical Room additions on Wells #2, #3, and #5.

If Adjustments for any account are nonzero, please explain.

Account 332 and 334 adjustments were reclassifications due to new PSC chart of accounts.

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

If Adjustments for any account are nonzero, please explain.

Accounts 332 and 334 \$36,365 adjustments were reclassifications due to PSC new chart of accounts

All other adjustments are for items retired before fully depreciated.

Water Mains (Page W-19)

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

Main was financed by River Falls Utilities. Non-assessable.

WATER OPERATING SECTION FOOTNOTES

Water Services (Page W-20)

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

One 3/4" service and one 1" service - replaced and financed by the utility

Three 1" and the 8" service - financed by customer installing them.

Meters (Page W-21)

Explain all reported adjustments.

Inventory property record adjustments

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

We have completed a three-year AMR project, which included an accelerated schedule for meter replacement and testing. We are currently 100% complete with all scheduled testing requirements and have begun a shorter test cycle than required in order to level out the peak testing years that would come due in 2014, 2015, and 2016.

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.

No. Meters were new in 1997, factory tested in 2000, 2003, and 2006. Field testing was completed in 2009. Accuracy is verified several times a year by dividing total gallons pumped by run time. If gallons per minute are consistent we consider the meter to be accurate.

Hydrants and Distribution System Valves (Page W-22)

General footnotes

Our stance on operating half of all distribution valves is that it is simply too costly for what we'd get out of it. We are on a ten year testing rotation and feel that this is more than adequate. We had discussed this in detail in 1998 with Bruce Schmidt of the PSC.

Explain all reported Adjustments.

The adjustment is to bring what we have booked to what is actual. We have a more accurate field count.

ELECTRIC OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Electricity			
Sales of Electricity (440-448)	12,174,070	11,903,295	1
Total Sales of Electricity	12,174,070	11,903,295	
Other Operating Revenues			
Forfeited Discounts (450)	43,217	37,052	2
Miscellaneous Service Revenues (451)	7,033	6,561	3
Sales of Water and Water Power (453)	0	0	4
Rent from Electric Property (454)	32,868	34,790	5
Interdepartmental Rents (455)	0	0	6
Other Electric Revenues (456)	158,118	176,061	7
Total Other Operating Revenues	241,236	254,464	
Total Operating Revenues	12,415,306	12,157,759	
Operation and Maintenance Expenses			
Power Production Expenses (500-557)	8,462,594	8,348,738	8
Transmission Expenses (560-573)	151,738	150,895	9
Distribution Expenses (580-598)	780,584	901,243	10
Customer Accounts Expenses (901-905)	171,960	180,387	11
Customer Service and Information Expenses (906)	110,000	73,333	12
Sales Expenses (911-916)	5,872	3,949	13
Administrative and General Expenses (920-932)	892,353	862,437	14
Total Operation and Maintenance Expenses	10,575,101	10,520,982	
Other Expenses			
Depreciation Expense (403)	895,119	905,749	15
Amortization Expense (404-407)	0	0	16
Taxes (408)	560,508	512,983	17
Total Other Expenses	1,455,627	1,418,732	
Total Operating Expenses	12,030,728	11,939,714	
NET OPERATING INCOME	384,578	218,045	

OTHER OPERATING REVENUES (ELECTRIC)

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

Particulars (a)	Amount (b)	
Forfeited Discounts (450):		
NONE		1
Customer late payment charges	43,217	2
Other (specify):		
Total Forfeited Discounts (450)	43,217	
Miscellaneous Service Revenues (451):		
RECONNECT FEE	5,230	3
MISCELLANEOUS	1,803	4
Total Miscellaneous Service Revenues (451)	7,033	
Sales of Water and Water Power (453):		
NONE		5
Total Sales of Water and Water Power (453)	0	
Rent from Electric Property (454):		
POLE ATTACHMENTS - RIVER FALLS SCHOOLS	274	6
POLE ATTACHMENTS - AMERITECH	12,740	7
POLE ATTACHMENTS - COMCAST	19,854	8
Total Rent from Electric Property (454)	32,868	
Interdepartmental Rents (455):		
NONE		9
Total Interdepartmental Rents (455)	0	
Other Electric Revenues (456):		
SERVICES PROVIDED TO CITY OF RIVER FALLS	24,780	10
MISCELLANEOUS	1,415	11
TRANSMISSION CREDIT	131,923	12
Total Other Electric Revenues (456)	158,118	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
POWER PRODUCTION EXPENSES			
STEAM POWER GENERATION EXPENSES			
Operation Supervision and Engineering (500)	0		1
Fuel (501)	0		2
Steam Expenses (502)	0		3
Steam from Other Sources (503)	0		4
Steam Transferred -- Credit (504)	0		5
Electric Expenses (505)	0		6
Miscellaneous Steam Power Expenses (506)	0		7
Rents (507)	0		8
Maintenance Supervision and Engineering (510)	0		9
Maintenance of Structures (511)	0		10
Maintenance of Boiler Plant (512)	0		11
Maintenance of Electric Plant (513)	0		12
Maintenance of Miscellaneous Steam Plant (514)	0		13
Total Steam Power Generation Expenses	0	0	
HYDRAULIC POWER GENERATION EXPENSES			
Operation Supervision and Engineering (535)	10,434	6,035	14
Water for Power (536)	0	0	15
Hydraulic Expenses (537)	150	0	16
Electric Expenses (538)	17,859	18,115	17
Miscellaneous Hydraulic Power Generation Expenses (539)	19,450	20,711	18
Rents (540)	0	0	19
Maintenance Supervision and Engineering (541)	4,080	4,587	20
Maintenance of Structures (542)	1,865	0	21
Maintenance of Reservoirs, Dams and Waterways (543)	2,844	184	22
Maintenance of Electric Plant (544)	836	0	23
Maintenance of Miscellaneous Hydraulic Plant (545)	195	306	24
Total Hydraulic Power Generation Expenses	57,713	49,938	
OTHER POWER GENERATION EXPENSES			
Operation Supervision and Engineering (546)	80,966	98,767	25
Fuel (547)	55,514	87,240	26
Generation Expenses (548)	13,851	13,524	27
Miscellaneous Other Power Generation Expenses (549)	30,011	22,368	28
Rents (550)	0	0	29
Maintenance Supervision and Engineering (551)	22,303	42,179	30
Maintenance of Structures (552)	70,738	51,885	31
Maintenance of Generating and Electric Plant (553)	107,053	107,336	32

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
POWER PRODUCTION EXPENSES			
OTHER POWER GENERATION EXPENSES			
Maintenance of Miscellaneous Other Power Generating Plant (554)	4,179	9,062	33
Total Other Power Generation Expenses	384,615	432,361	
OTHER POWER SUPPLY EXPENSES			
Purchased Power (555)	7,950,403	7,794,339	34
System Control and Load Dispatching (556)	69,863	72,100	35
Other Expenses (557)		0	36
Total Other Power Supply Expenses	8,020,266	7,866,439	
Total Power Production Expenses	8,462,594	8,348,738	
TRANSMISSION EXPENSES			
Operation Supervision and Engineering (560)	0	171	37
Load Dispatching (561)	0	0	38
Station Expenses (562)	77,263	75,572	39
Overhead Line Expenses (563)	1,906	66,298	40
Underground Line Expenses (564)	0	0	41
Miscellaneous Transmission Expenses (566)	0	0	42
Rents (567)	0	0	43
Maintenance Supervision and Engineering (568)	0	0	44
Maintenance of Structures (569)	0	0	45
Maintenance of Station Equipment (570)	22,742	719	46
Maintenance of Overhead Lines (571)	49,827	8,135	47
Maintenance of Underground Lines (572)	0	0	48
Maintenance of Miscellaneous Transmission Plant (573)	0	0	49
Total Transmission Expenses	151,738	150,895	
DISTRIBUTION EXPENSES			
Operation Supervision and Engineering (580)	85,810	82,228	50
Load Dispatching (581)	0	0	51
Station Expenses (582)	191,175	192,990	52
Overhead Line Expenses (583)	47,053	56,833	53
Underground Line Expenses (584)	76,847	115,750	54
Street Lighting and Signal System Expenses (585)	18,340	21,889	55
Meter Expenses (586)	68,749	65,242	56
Customer Installations Expenses (587)	6,977	4,667	57
Miscellaneous Distribution Expenses (588)	85,919	74,463	58
Rents (589)	0	0	59
Maintenance Supervision and Engineering (590)	8	215	60
Maintenance of Structures (591)	17,418	29,410	61
Maintenance of Station Equipment (592)	3,177	65,056	62
Maintenance of Overhead Lines (593)	105,483	97,771	63

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
DISTRIBUTION EXPENSES			
Maintenance of Underground Lines (594)	30,774	44,883	64
Maintenance of Line Transformers (595)	20,622	32,521	65
Maintenance of Street Lighting and Signal Systems (596)	18,642	13,777	66
Maintenance of Meters (597)	3,590	3,548	67
Maintenance of Miscellaneous Distribution Plant (598)	0	0	68
Total Distribution Expenses	780,584	901,243	
CUSTOMER ACCOUNTS EXPENSES			
Supervision (901)	0	0	69
Meter Reading Expenses (902)	14,925	15,850	70
Customer Records and Collection Expenses (903)	155,662	162,774	71
Uncollectible Accounts (904)	1,373	1,763	72
Miscellaneous Customer Accounts Expenses (905)	0	0	73
Customer Service and Information Expenses (906)	110,000	73,333	74
Total Customer Accounts Expenses	281,960	253,720	
SALES EXPENSES			
Supervision (911)	0	0	75
Demonstrating and Selling Expenses (912)	0	0	76
Advertising Expenses (913)	5,872	3,949	77
Miscellaneous Sales Expenses (916)	0	0	78
Total Sales Expenses	5,872	3,949	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	178,294	166,421	79
Office Supplies and Expenses (921)	44,468	41,336	80
Administrative Expenses Transferred -- Credit (922)	0	0	81
Outside Services Employed (923)	31,643	28,354	82
Property Insurance (924)	26,444	35,825	83
Injuries and Damages (925)	47,304	49,731	84
Employee Pensions and Benefits (926)	490,867	488,583	85
Regulatory Commission Expenses (928)	391	5,732	86
Duplicate Charges -- Credit (929)		0	87
Miscellaneous General Expenses (930)	25,511	29,376	88
Rents (931)	47,431	17,079	89
Maintenance of General Plant (932)	0	0	90
Total Administrative and General Expenses	892,353	862,437	
Total Operation and Maintenance Expenses	10,575,101	10,520,982	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Electric Operation & Maintenance Expenses (Page E-03)

For values that represent an increase or a decrease when compared to the previous year of greater than 15%, but not less \$10,000, please explain.

Account 546 - Decrease of \$17,801. Considerably less time was spent in the supervision of operation projects and more time was spent on performing maintenance, particularly by Mark Freeborn and Bruce Lloyd.

Account 547 - Decrease of \$31,726. Purchase Gas Adjustment for Power Generator showed a decrease of \$29,364 for the Power Plant and Water Heater.

Account 551 - Decrease of \$19,876. Considerably less time was spent in the supervision of operations projects and more time was spent on performing maintenance, particularly by Mark Freeborn and Bruce Lloyd.

Account 552 - Increase of \$18,853. Fisher Companies - Roof repair over #7 & #9 Engines.

Account 563 - Decrease of \$64,393. Temporary Removal & Reinstallation of RF-6 line for Wasson Bridge.

Account 570 - Increase of \$22,024. Energis - RNB-5, RNB-6, and RNB-12 breaker and RNA-4 switch maintenance

Account 571 - Increase of \$41,692. St Croix Tree Service - Tree Trimming/Transmission Lines.

Account 584 - Decrease of \$38,903. Field switched out all PMH's and inspected , operated, and lubed all of them.

Account 588 - Increase of \$11,456. School & Training coded to this account in 2009.

Account 591 - Decrease of \$11,992. Reconfigured yard a Public Works building to accomadate the inventory move.

Account 592 - Decrease of \$61,878. Energis High Voltage - South Fork Sub Maintenance.

Account 594 - Decrease of \$14,109. Finished all repairs from underground inspections in 2007

Account 595 - Decrease of \$11,899. Repair Transformers

Account 906 - Increase of \$36,667. Full year of Powerful Choice program.

Account 931 - Increase of \$30,352. Moved office to New City Hall Building. Rent increase reflects cost of new building.

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		435,078	389,228	1
Social Security		99,384	97,435	2
Wisconsin Gross Receipts Tax		15,423	15,394	3
PSC Remainder Assessment		10,623	10,926	4
Other (specify): NONE			0	5
Total tax expense		560,508	512,983	

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			Pierce	Saint Croix			1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.160916	0.158708			3
County tax rate	mills		4.493048	3.055822			4
Local tax rate	mills		5.058840	4.986021			5
School tax rate	mills		9.234699	9.107997			6
Voc. school tax rate	mills		1.576266	1.554639			7
Other tax rate - Local	mills		0.000000	0.000000			8
Other tax rate - Non-Local	mills		0.000000	0.000000			9
Total tax rate	mills		20.523769	18.863187			10
Less: state credit	mills		1.488336	1.269989			11
Net tax rate	mills		19.035433	17.593198			12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		5.058840	4.986021			14
Combined School Tax Rate	mills		10.810965	10.662636			15
Other Tax Rate - Local	mills		0.000000	0.000000			16
Total Local & School Tax	mills		15.869805	15.648657			17
Total Tax Rate	mills		20.523769	18.863187			18
Ratio of Local and School Tax to Total	dec.		0.773240	0.829587			19
Total tax net of state credit	mills		19.035433	17.593198			20
Net Local and School Tax Rate	mills		14.718964	14.595090			21
Utility Plant, Jan. 1	\$	27,960,045	24,045,639	3,914,406			22
Materials & Supplies	\$	291,308	250,524	40,784			23
Subtotal	\$	28,251,353	24,296,163	3,955,190			24
Less: Plant Outside Limits	\$	389,561	336,187	53,374			25
Taxable Assets	\$	27,861,792	23,959,976	3,901,816			26
Assessment Ratio	dec.		1.060226	1.074182			27
Assessed Value	\$	29,594,250	25,402,990	4,191,261			28
Net Local & School Rate	mills		14.718964	14.595090			29
Tax Equiv. Computed for Current Year	\$	435,078	373,906	61,172			30
Tax Equivalent per 1994 PSC Report	\$	259,372					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32 33
Tax equiv. for current year (see note 5)	\$	435,078					34
Footnotes							35

ELECTRIC UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT						
Organization (301)	0				0	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
Total Intangible Plant	0	0	0	0	0	
STEAM PRODUCTION PLANT						
Land and Land Rights (310)	0				0	4
Structures and Improvements (311)	0				0	5
Boiler Plant Equipment (312)	0				0	6
Engines and Engine Driven Generators (313)	0				0	7
Turbogenerator Units (314)	0				0	8
Accessory Electric Equipment (315)	0				0	9
Miscellaneous Power Plant Equipment (316)	0				0	10
Total Steam Production Plant	0	0	0	0	0	
HYDRAULIC PRODUCTION PLANT						
Land and Land Rights (330)	15,310				15,310	11
Structures and Improvements (331)	43,697				43,697	12
Reservoirs, Dams and Waterways (332)	850,101				850,101	13
Water Wheels, Turbines and Generators (333)	27,976				27,976	14
Accessory Electric Equipment (334)	7,658				7,658	15
Miscellaneous Power Plant Equipment (335)	2,747				2,747	16
Roads, Railroads and Bridges (336)	0				0	17
Total Hydraulic Production Plant	947,489	0	0	0	947,489	
OTHER PRODUCTION PLANT						
Land and Land Rights (340)	25,249				25,249	18
Structures and Improvements (341)	1,184,529				1,184,529	19
Fuel Holders, Producers and Accessories (342)	66,693				66,693	20
Prime Movers (343)	3,615,289				3,615,289	21
Generators (344)	1,778,884				1,778,884	22
Accessory Electric Equipment (345)	752,971				752,971	23
Miscellaneous Power Plant Equipment (346)	28,323				28,323	24
Total Other Production Plant	7,451,938	0	0	0	7,451,938	
TRANSMISSION PLANT						
Land and Land Rights (350)	2,302				2,302	25
Structures and Improvements (352)	0				0	26
Station Equipment (353)	517,133				517,133	27
Towers and Fixtures (354)	0				0	28

ELECTRIC UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION PLANT						
Poles and Fixtures (355)	332,790				332,790	29
Overhead Conductors and Devices (356)	677,173				677,173	30
Underground Conduit (357)	0				0	31
Underground Conductors and Devices (358)	0				0	32
Roads and Trails (359)	0				0	33
Total Transmission Plant	1,529,398	0	0	0	1,529,398	
DISTRIBUTION PLANT						
Land and Land Rights (360)	62,711				62,711	34
Structures and Improvements (361)	564,654				564,654	35
Station Equipment (362)	2,279,548	9,649			2,289,197	36
Storage Battery Equipment (363)	7,328				7,328	37
Poles, Towers and Fixtures (364)	1,086,292	47,074	9,475	2,991	1,126,882	38
Overhead Conductors and Devices (365)	1,195,337	58,436	33,958	1,204	1,221,019	39
Underground Conduit (366)	421,062	7,293	375	241	428,221	40
Underground Conductors and Devices (367)	3,272,287	91,936	19,813	6,348	3,350,758	41
Line Transformers (368)	1,863,285	12,138	18,657		1,856,766	42
Services (369)	786,603	44,075	1,623		829,055	43
Meters (370)	926,967	15,024	6,244		935,747	44
Installations on Customers' Premises (371)	0				0	45
Leased Property on Customers' Premises (372)	0				0	46
Street Lighting and Signal Systems (373)	1,212,065	13,022	10,444		1,214,643	47
Total Distribution Plant	13,678,139	298,647	100,589	10,784	13,886,981	
GENERAL PLANT						
Land and Land Rights (389)	1,556				1,556	48
Structures and Improvements (390)	659,563	2,385			661,948	49
Office Furniture and Equipment (391)	112,134	30,860	39,114		103,880	50
Computer Equipment (391.1)	146,920	7,241	1,167		152,994	51
Transportation Equipment (392)	656,789	13,222			670,011	52
Stores Equipment (393)	0				0	53
Tools, Shop and Garage Equipment (394)	100,082	3,599			103,681	54
Laboratory Equipment (395)	60,122				60,122	55
Power Operated Equipment (396)	29,501				29,501	56
Communication Equipment (397)	45,217	2,772	1,092		46,897	57
SCADA Equipment (397.1)	76,584				76,584	58
Miscellaneous Equipment (398)	0				0	59
Other Tangible Property (399)	0				0	60
Total General Plant	1,888,468	60,079	41,373	0	1,907,174	
Total utility plant in service directly assignable	25,495,432	358,726	141,962	10,784	25,722,980	

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
Common Utility Plant Allocated to Electric Department (300)	0				0	61
Total utility plant in service	25,495,432	358,726	141,962	10,784	25,722,980	

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

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

If Adjustments for any account are nonzero, please explain.

All adjustments are to reclassify from CIAC to Utility Financed Plant

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT						
Organization (301)	0				0	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
Total Intangible Plant	0	0	0	0	0	
STEAM PRODUCTION PLANT						
Land and Land Rights (310)	0				0	4
Structures and Improvements (311)	0				0	5
Boiler Plant Equipment (312)	0				0	6
Engines and Engine Driven Generators (313)	0				0	7
Turbogenerator Units (314)	0				0	8
Accessory Electric Equipment (315)	0				0	9
Miscellaneous Power Plant Equipment (316)	0				0	10
Total Steam Production Plant	0	0	0	0	0	
HYDRAULIC PRODUCTION PLANT						
Land and Land Rights (330)	0				0	11
Structures and Improvements (331)	0				0	12
Reservoirs, Dams and Waterways (332)	0				0	13
Water Wheels, Turbines and Generators (333)	0				0	14
Accessory Electric Equipment (334)	0				0	15
Miscellaneous Power Plant Equipment (335)	0				0	16
Roads, Railroads and Bridges (336)	0				0	17
Total Hydraulic Production Plant	0	0	0	0	0	
OTHER PRODUCTION PLANT						
Land and Land Rights (340)	0				0	18
Structures and Improvements (341)	40,300				40,300	19
Fuel Holders, Producers and Accessories (342)	0				0	20
Prime Movers (343)	0				0	21
Generators (344)	36,000				36,000	22
Accessory Electric Equipment (345)	0				0	23
Miscellaneous Power Plant Equipment (346)	0				0	24
Total Other Production Plant	76,300	0	0	0	76,300	
TRANSMISSION PLANT						
Land and Land Rights (350)	0				0	25
Structures and Improvements (352)	0				0	26
Station Equipment (353)	9,066				9,066	27
Towers and Fixtures (354)	0				0	28

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION PLANT						
Poles and Fixtures (355)	0				0	29
Overhead Conductors and Devices (356)	0				0	30
Underground Conduit (357)	0				0	31
Underground Conductors and Devices (358)	0				0	32
Roads and Trails (359)	0				0	33
Total Transmission Plant	9,066	0	0	0	9,066	
DISTRIBUTION PLANT						
Land and Land Rights (360)	0				0	34
Structures and Improvements (361)	0				0	35
Station Equipment (362)	7,650				7,650	36
Storage Battery Equipment (363)	0				0	37
Poles, Towers and Fixtures (364)	384,060	2,862	4,459	(2,991)	379,472	38
Overhead Conductors and Devices (365)	419,619	1,621	15,980	(1,204)	404,056	39
Underground Conduit (366)	18,944	10,968	177	(241)	29,494	40
Underground Conductors and Devices (367)	1,171,892	32,108	9,324	(6,347)	1,188,329	41
Line Transformers (368)	0				0	42
Services (369)	258,241	681	764		258,158	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)	15,837	1,291			17,128	47
Total Distribution Plant	2,276,243	49,531	30,704	(10,783)	2,284,287	
GENERAL PLANT						
Land and Land Rights (389)	0				0	48
Structures and Improvements (390)	0				0	49
Office Furniture and Equipment (391)	0				0	50
Computer Equipment (391.1)	0				0	51
Transportation Equipment (392)	0	1,200			1,200	52
Stores Equipment (393)	0				0	53
Tools, Shop and Garage Equipment (394)	0				0	54
Laboratory Equipment (395)	0				0	55
Power Operated Equipment (396)	0				0	56
Communication Equipment (397)	0				0	57
SCADA Equipment (397.1)	0				0	58
Miscellaneous Equipment (398)	0				0	59

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
GENERAL PLANT						
Other Tangible Property (399)	0				0	60
Total General Plant	0	1,200	0	0	1,200	
Total utility plant in service directly assignable	2,361,609	50,731	30,704	(10,783)	2,370,853	
Common Utility Plant Allocated to Electric Department (300)	0				0	61
Total utility plant in service	2,361,609	50,731	30,704	(10,783)	2,370,853	

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

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

If Adjustments for any account are nonzero, please explain.

All adjustments are for reclassifying CIAC plant to Utility Financed plant.

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC

--Plant Financed by Utility or Municipality--

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
STEAM PRODUCTION PLANT				
Structures and Improvements (311)	0	0.00%		1
Boiler Plant Equipment (312)	0	0.00%		2
Engines and Engine Driven Generators (313)	0	0.00%		3
Turbogenerator Units (314)	0	0.00%		4
Accessory Electric Equipment (315)	0	0.00%		5
Miscellaneous Power Plant Equipment (316)	0	0.00%		6
Total Steam Production Plant	0		0	
HYDRAULIC PRODUCTION PLANT				
Structures and Improvements (331)	35,635	2.50%	215	7
Reservoirs, Dams and Waterways (332)	391,857	2.50%	21,253	8
Water Wheels, Turbines and Generators (333)	27,976	2.50%		9
Accessory Electric Equipment (334)	7,657	4.00%		10
Miscellaneous Power Plant Equipment (335)	2,747	4.00%		11
Roads, Railroads and Bridges (336)	0	0.00%		12
Total Hydraulic Production Plant	465,872		21,468	
OTHER PRODUCTION PLANT				
Structures and Improvements (341)	475,374	2.50%	29,613	13
Fuel Holders, Producers and Accessories (342)	20,360	4.00%	2,668	14
Prime Movers (343)	2,612,379	4.00%	144,612	15
Generators (344)	653,836	4.00%	71,155	16
Accessory Electric Equipment (345)	506,685	4.00%	30,119	17
Miscellaneous Power Plant Equipment (346)	18,964	4.00%	1,133	18
Total Other Production Plant	4,287,598		279,300	
TRANSMISSION PLANT				
Structures and Improvements (352)	0	0.00%		19
Station Equipment (353)	517,133	3.00%		20
Towers and Fixtures (354)	0	0.00%		21
Poles and Fixtures (355)	97,776	4.00%	13,312	22
Overhead Conductors and Devices (356)	316,784	3.33%	22,550	23
Underground Conduit (357)	0	0.00%		24
Underground Conductors and Devices (358)	0	0.00%		25
Roads and Trails (359)	0	0.00%		26
Total Transmission Plant	931,693		35,862	
DISTRIBUTION PLANT				
Structures and Improvements (361)	101,104	3.00%	16,940	27
Station Equipment (362)	686,219	3.33%	76,070	28
Storage Battery Equipment (363)	5,600	4.00%	293	29

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314					0	4
315					0	5
316					0	6
	0	0	0	0	0	
331					35,850	7
332					413,110	8
333					27,976	9
334					7,657	10
335					2,747	11
336					0	12
	0	0	0	0	487,340	
341					504,987	13
342					23,028	14
343					2,756,991	15
344					724,991	16
345					536,804	17
346					20,097	18
	0	0	0	0	4,566,898	
352					0	19
353					517,133	20
354					0	21
355					111,088	22
356					339,334	23
357					0	24
358					0	25
359					0	26
	0	0	0	0	967,555	
361					118,044	27
362					762,289	28
363					5,893	29

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC

--Plant Financed by Utility or Municipality--

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
DISTRIBUTION PLANT				
Poles, Towers and Fixtures (364)	561,446	4.00%	44,263	30
Overhead Conductors and Devices (365)	428,184	3.00%	36,245	31
Underground Conduit (366)	37,229	2.50%	10,616	32
Underground Conductors and Devices (367)	890,917	3.33%	110,274	33
Line Transformers (368)	745,210	3.00%	55,801	34
Services (369)	427,049	4.50%	36,352	35
Meters (370)	324,222	3.33%	31,014	36
Installations on Customers' Premises (371)	0	0.00%		37
Leased Property on Customers' Premises (372)	0	0.00%		38
Street Lighting and Signal Systems (373)	622,910	5.00%	60,668	39
Total Distribution Plant	4,830,090		478,536	
GENERAL PLANT				
Structures and Improvements (390)	317,760	2.50%	16,519	40
Office Furniture and Equipment (391)	69,938	6.67%	7,204	41
Computer Equipment (391.1)	84,621	14.29%	19,450	42
Transportation Equipment (392)	656,789	10.00%	661	43
Stores Equipment (393)	0	0.00%		44
Tools, Shop and Garage Equipment (394)	92,701	6.67%	6,795	45
Laboratory Equipment (395)	43,268	5.00%	3,006	46
Power Operated Equipment (396)	29,500	20.00%		47
Communication Equipment (397)	33,467	6.67%	3,072	48
SCADA Equipment (397.1)	25,406	8.33%	6,380	49
Miscellaneous Equipment (398)	0	0.00%		50
Total General Plant	1,353,450		63,087	
Total accum. prov. directly assignable	11,868,703		878,253	
Common Utility Plant Allocated to Electric Department	0	0.00%		51
Total accum. prov. for depreciation	11,868,703		878,253	
GENERAL PLANT				
Other Tangible Property (399)	0	0.00%		52
Total General Plant	0		0	
Total accum. prov. directly assignable	11,868,703		878,253	

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
364	9,475	7,496	323		589,061	30
365	33,958	17,268	3,957		417,160	31
366	375	150	29		47,349	32
367	19,813	5,367	1,016		977,027	33
368	18,657		3,729		786,083	34
369	1,623	2,119			459,659	35
370	6,244				348,992	36
371					0	37
372					0	38
373	10,444	3,906	824		670,052	39
	100,589	36,306	9,878	0	5,181,609	
390					334,279	40
391	39,114		10,773	17,414	66,215	41
391.1	1,167			48	102,952	42
392					657,450	43
393					0	44
394					99,496	45
395					46,274	46
396					29,500	47
397	1,092			66	35,513	48
397.1					31,786	49
398					0	50
	41,373	0	10,773	17,528	1,403,465	
	141,962	36,306	20,651	17,528	12,606,867	
					0	51
	141,962	36,306	20,651	17,528	12,606,867	
399					0	52
	0	0	0	0	0	
	141,962	36,306	20,651	17,528	12,606,867	

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

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

If Adjustments for any account are nonzero, please explain.

All adjustments are for items retired before fully depreciated.

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

This page intentionally left blank

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

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
STEAM PRODUCTION PLANT				
Structures and Improvements (311)	0	0.00%		1
Boiler Plant Equipment (312)	0	0.00%		2
Engines and Engine Driven Generators (313)	0	0.00%		3
Turbogenerator Units (314)	0	0.00%		4
Accessory Electric Equipment (315)	0	0.00%		5
Miscellaneous Power Plant Equipment (316)	0	0.00%		6
Total Steam Production Plant	0		0	
HYDRAULIC PRODUCTION PLANT				
Structures and Improvements (331)	0			7
Reservoirs, Dams and Waterways (332)	0	0.00%		8
Water Wheels, Turbines and Generators (333)	0	0.00%		9
Accessory Electric Equipment (334)	0	0.00%		10
Miscellaneous Power Plant Equipment (335)	0	0.00%		11
Roads, Railroads and Bridges (336)	0	0.00%		12
Total Hydraulic Production Plant	0		0	
OTHER PRODUCTION PLANT				
Structures and Improvements (341)	4,534	2.50%	1,008	13
Fuel Holders, Producers and Accessories (342)	0	0.00%		14
Prime Movers (343)	0	0.00%		15
Generators (344)	720	4.00%	1,440	16
Accessory Electric Equipment (345)	0	0.00%		17
Miscellaneous Power Plant Equipment (346)	0	0.00%		18
Total Other Production Plant	5,254		2,448	
TRANSMISSION PLANT				
Structures and Improvements (352)	0	0.00%		19
Station Equipment (353)	680	3.00%	272	20
Towers and Fixtures (354)	0	0.00%		21
Poles and Fixtures (355)	0	0.00%		22
Overhead Conductors and Devices (356)	0	0.00%		23
Underground Conduit (357)	0	0.00%		24
Underground Conductors and Devices (358)	0	0.00%		25
Roads and Trails (359)	0	0.00%		26
Total Transmission Plant	680		272	
DISTRIBUTION PLANT				
Structures and Improvements (361)	0	0.00%		27
Station Equipment (362)	637	3.33%	255	28
Storage Battery Equipment (363)	0	0.00%		29

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314					0	4
315					0	5
316					0	6
	0	0	0	0	0	
331					0	7
332					0	8
333					0	9
334					0	10
335					0	11
336					0	12
	0	0	0	0	0	
341					5,542	13
342					0	14
343					0	15
344					2,160	16
345					0	17
346					0	18
	0	0	0	0	7,702	
352					0	19
353					952	20
354					0	21
355					0	22
356					0	23
357					0	24
358					0	25
359					0	26
	0	0	0	0	952	
361					0	27
362					892	28
363					0	29

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

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
DISTRIBUTION PLANT				
Poles, Towers and Fixtures (364)	241,464	4.00%	15,271	30
Overhead Conductors and Devices (365)	189,673	3.00%	12,355	31
Underground Conduit (366)	2,153	2.50%	605	32
Underground Conductors and Devices (367)	364,994	3.33%	39,297	33
Line Transformers (368)	0	0.00%		34
Services (369)	184,464	4.50%	11,619	35
Meters (370)	0	0.00%		36
Installations on Customers' Premises (371)	0	0.00%		37
Leased Property on Customers' Premises (372)	0	0.00%		38
Street Lighting and Signal Systems (373)	3,001	5.00%	824	39
Total Distribution Plant	986,386		80,226	
GENERAL PLANT				
Structures and Improvements (390)	0	0.00%		40
Office Furniture and Equipment (391)	0	0.00%		41
Computer Equipment (391.1)	0	0.00%		42
Transportation Equipment (392)	0	10.00%	60	43
Stores Equipment (393)	0	0.00%		44
Tools, Shop and Garage Equipment (394)	0	0.00%		45
Laboratory Equipment (395)	0	0.00%		46
Power Operated Equipment (396)	0	0.00%		47
Communication Equipment (397)	0	0.00%		48
SCADA Equipment (397.1)	0	0.00%		49
Miscellaneous Equipment (398)	0	0.00%		50
Total General Plant	0		60	
Total accum. prov. directly assignable	992,320		83,006	
Common Utility Plant Allocated to Electric Department	0	0.00%		51
Total accum. prov. for depreciation	992,320		83,006	
GENERAL PLANT				
Other Tangible Property (399)	0	0.00%		52
Total General Plant	0		0	
Total accum. prov. directly assignable	992,320		83,006	

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
364	4,459	3,528	152		248,900	30
365	15,980	8,126	1,848		179,770	31
366	177	70	14		2,525	32
367	9,324	2,201	478		393,244	33
368					0	34
369	764	997			194,322	35
370					0	36
371					0	37
372					0	38
373					3,825	39
	30,704	14,922	2,492	0	1,023,478	
390					0	40
391					0	41
391.1					0	42
392					60	43
393					0	44
394					0	45
395					0	46
396					0	47
397					0	48
397.1					0	49
398					0	50
	0	0	0	0	60	
	30,704	14,922	2,492	0	1,032,192	
					0	51
	30,704	14,922	2,492	0	1,032,192	
399					0	52
	0	0	0	0	0	
	30,704	14,922	2,492	0	1,032,192	

TRANSMISSION AND DISTRIBUTION LINES

Classification (a)	Miles of Line Owned					Total End of Year (f)	
	First of Year (b)	Additions During Year (c)	Retirements During Year (d)	Adjustments During Year (e)			
Primary Distribution System Voltage(s) -- Urban							
Pole Lines							
2.4/4.16 kV (4kV)	0				0		1
7.2/12.5 kV (12kV)	87	1	1		87		2
14.4/24.9 kV (25kV)	0				0		3
Other:							
NONE	0				0		4
Underground Lines							
2.4/4.16 kV (4kV)	0				0		5
7.2/12.5 kV (12kV)	99	1	1		99		6
14.4/24.9 kV (25kV)	0				0		7
Other:							
NONE	0				0		8
Primary Distribution System Voltage(s) -- Rural							
Pole Lines							
2.4/4.16 kV (4kV)	0				0		9
7.2/12.5 kV (12kV)	12				12		10
14.4/24.9 kV (25kV)	0				0		11
Other:							
NONE	0				0		12
Underground Lines							
2.4/4.16 kV (4kV)	0				0		13
7.2/12.5 kV (12kV)	7				7		14
14.4/24.9 kV (25kV)	0				0		15
Other:							
NONE	0				0		16
Transmission System							
Pole Lines							
34.5 kV	0				0		17
69 kV	10				10		18
115 kV	0				0		19
138 kV	0				0		20
Other:							
NONE	0				0		21
Underground Lines							
34.5 kV	0				0		22
69 kV	0				0		23
115 kV	0				0		24
138 kV	0				0		25
Other:							
NONE	0				0		26

RURAL LINE CUSTOMERS

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

Particulars (a)	Amount (b)	
Customers added on rural lines during year:		1
Farm Customers		2
Nonfarm Customers		3
Total	0	4
Customers on rural lines at end of year:		5
Rural Customers (served at rural rates):		6
Farm		7
Nonfarm		8
Total	0	9
Customers served at other than rural rates:		10
Farm	8	11
Nonfarm	305	12
Total	313	13
Total customers on rural lines at end of year	313	14

MONTHLY PEAK DEMAND AND ENERGY USAGE

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

Monthly Peak						Monthly Energy Usage	
Month (a)		kW (b)	Day of Week (c)	Date (MM/DD/YYYY) (d)	Time Beginning (HH:MM) (e)	(kWh) (000's) (f)	
January	01	19,246	Monday	01/26/2009	19:00	10,859	1
February	02	18,530	Tuesday	02/03/2009	19:00	9,447	2
March	03	17,297	Thursday	03/12/2009	11:00	9,503	3
April	04	15,669	Wednesday	04/01/2009	11:00	8,465	4
May	05	17,550	Wednesday	05/20/2009	15:00	8,327	5
June	06	23,557	Tuesday	06/23/2009	15:00	9,042	6
July	07	19,899	Friday	07/10/2009	16:00	9,235	7
August	08	21,845	Friday	08/14/2009	16:00	9,976	8
September	09	19,371	Thursday	09/10/2009	17:00	9,708	9
October	10	16,334	Monday	10/12/2009	20:00	9,382	10
November	11	17,705	Monday	11/30/2009	18:00	9,138	11
December	12	20,062	Tuesday	12/15/2009	18:00	10,773	12
Total		227,065				113,855	

System Name River Falls

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

Type of Reading	Supplier	
60 minutes integrated	Wisconsin Public Power Inc.	1

ELECTRIC ENERGY ACCOUNT

Particulars (a)	kWh (000's) (b)	
Source of Energy		
Generation (excluding Station Use):		
Fossil Steam		1
Nuclear Steam		2
Hydraulic	1,184	3
Internal Combustion Turbine		4
Internal Combustion Reciprocating	447	5
Non-Conventional (wind, photovoltaic, etc.)		6
Total Generation	1,631	7
Purchases	113,855	8
Interchanges:		
In (gross)		9
Out (gross)		10
Net	0	11
Transmission for/by others (wheeling):		
Received		12
Delivered		13
Net	0	14
Total Source of Energy	115,486	15
Disposition of Energy		
Sales to Ultimate Consumers (including interdepartmental sales)	112,092	18
Sales For Resale	447	19
Energy Used by the Company (excluding station use):		
Electric Utility		21
Common (office, shops, garages, etc. serving 2 or more util. depts.)		22
Total Used by Company	0	23
Total Sold and Used	112,539	24
Energy Losses:		
Transmission Losses (if applicable)		26
Distribution Losses	2,947	27
Total Energy Losses	2,947	28
Loss Percentage (% Total Energy Losses of Total Source of Energy)	2.5518%	29
Total Disposition of Energy	115,486	30

SALES OF ELECTRICITY BY RATE SCHEDULE

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

Type of Sales/Rate Class Title (a)	Rate Schedule (b)	Avg. No. of Customers (c)	kWh (000 Omitted) (d)	(e)	(f)
Residential Sales					
RESIDENTIAL SERVICE	RG-1	5,245	41,697		1
RESIDENTIAL SERVICE	RG-2	9	242		2
Total Sales for Residential Sales		5,254	41,939		
Commercial & Industrial					
GENERAL SERVICE	CG-1	600	15,244		3
LARGE POWER SERVICES	CP-1	71	18,999		4
LARGE POWER TIME OF DAY SERVICE	CP-2	12	18,260		5
INDUSTRIAL TIME OF DAY SERVICE	CP-3	2	16,743		6
Total Sales for Commercial & Industrial		685	69,246		
Public Street & Highway Lighting					
STREET LIGHTING SERVICES	MS-1	15	891		7
AREA LIGHTING SERVICES	MS-2	92	1		8
PARKING LOT LIGHTS	MS-3	1	7		9
PATHWAY LIGHTS	MS-4	3	8		10
Total Sales for Public Street & Highway Lighting		111	907		
Sales for Resale					
WPPI GENERATION OUTPUT AGREEMENT	WR-1	1	447		11
Total Sales for Sales for Resale		1	447		
TOTAL SALES FOR ELECTRICITY		6,051	112,539		

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)	
		4,524,898	137,167	4,662,065	1
		21,306	500	21,806	2
0	0	4,546,204	137,667	4,683,871	
		1,561,909	55,104	1,617,013	3
65,622	84,937	1,716,259	67,922	1,784,181	4
44,548	54,839	1,453,350	70,908	1,524,258	5
39,755	54,476	1,335,846	60,844	1,396,690	6
149,925	194,252	6,067,364	254,778	6,322,142	
		206,885	2,677	209,562	7
		14,331		14,331	8
		4,639	21	4,660	9
		7,973	29	8,002	10
0	0	233,828	2,727	236,555	
		931,502		931,502	11
0	0	931,502	0	931,502	
149,925	194,252	11,778,898	395,172	12,174,070	

SALES OF ELECTRICITY BY RATE SCHEDULE

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

If Rate Schedule Name is not one selected from the dropdown list, please explain.

WR-1 WPPI Generation Output Agreement. This is the generation output agreement with our wholesale supplier.

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	WPPI ENERGY				1
Point of Delivery	Power Plant				2
Type of Power Purchased (firm, dump, etc.)	Firm				3
Voltage at Which Delivered	69000				4
Point of Metering	Utility Substation				5
Total of 12 Monthly Maximum Demands -- kW	227,065				6
Average load factor	68.6877%				7
Total Cost of Purchased Power	7,950,403				8
Average cost per kWh	0.0698				9
On-Peak Hours (if applicable)	0700-2100				10
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	11
January	4,930	5,928			12
February	4,537	4,911			13
March	4,597	4,906			14
April	4,263	4,202			15
May	3,858	4,470			16
June	4,663	4,378			17
July	4,805	4,430			18
August	4,782	5,194			19
September	4,797	4,911			20
October	4,595	4,787			21
November	4,213	4,925			22
December	5,141	5,632			23
Total kWh (000)	55,181	58,674			24

Footnotes:

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

Footnotes:

PRODUCTION STATISTICS TOTALS

Particulars (a)	Total (b)	
Name of Plant		1
Unit Identification		2
Type of Generation		3
kWh Net Generation (000)	1,631	4
Is Generation Metered or Estimated?		5
Is Exciter & Station Use Metered or Estimated?		6
60-Minute Maximum Demand--kW (est. if not meas.)	17,635	7
Date and Hour of Such Maximum Demand	6/16/2009 11	8
Load Factor	0.0106	9
Maximum Net Generation in Any One Day	60,362	10
Date of Such Maximum	6/16/2009	11
Number of Hours Generators Operated	140	12
Maximum Continuous or Dependable Capacity--kW	19,767	13
Is Plant Owned or Leased?		14
Total Production Expenses	442,328	15
Cost per kWh of Net Generation (\$)	271	16
Monthly Net Generation --- kWh (000):		
January	120	17
February	112	18
March	161	19
April	188	20
May	155	21
June	163	22
July	118	23
August	161	24
September	95	25
October	124	26
November	127	27
December	107	28
Total kWh (000)	1,631	29
Gas Consumed--Therms	42,362	30
Average Cost per Therm Burned (\$)	42,362.0000	31
Fuel Oil Consumed Barrels (42 gal.)	117	32
Average Cost per Barrel of Oil Burned (\$)	113.9800	33
Specific Gravity	28	34
Average BTU per Gallon	232	35
Lubricating Oil Consumed--Gallons	0	36
Average Cost per Gallon (\$)		37
kWh Net Generation per Gallon of Fuel Oil	91	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 (\$)	0.0298	53
Footnote		54

PRODUCTION STATISTICS

Particulars (a)	Plant (b)	Plant (c)	Plant (d)	Plant (e)	
Name of Plant	Junction	Junction D	Powell Fal		1
Unit Identification	Engines	No. 1	No. 2		2
Type of Generation	RECIP	HYDRO	HYDRO		3
kWh Net Generation (000)	447	781	403		4
Is Generation Metered or Estimated?	M	M	M		5
Is Exciter & Station Use Metered or Estimated?	M	M	M		6
60-Minute Maximum Demand--kW (est. if not meas.)	17,635				7
Date and Hour of Such Maximum Demand	6/16/2009 11				8
Load Factor	0.0029				9
Maximum Net Generation in Any One Day	60,362	4,690	2,532		10
Date of Such Maximum	06/16/2009	03/15/2009	03/11/2009		11
Number of Hours Generators Operated	140	8,431	8,026		12
Maximum Continuous or Dependable Capacity--kW	19,422	235	110		13
Is Plant Owned or Leased?	O	O	O		14
Total Production Expenses	384,615	38,091	19,622		15
Cost per kWh of Net Generation (\$)	860.4362	48.7721	48.6898		16
Monthly Net Generation --- kWh (000):					
January	34	58	28		17
February	29	55	28		18
March	32	86	43		19
April	69	80	39		20
May	70	51	34		21
June	59	65	39		22
July	19	63	36		23
August	40	79	42		24
September	0	59	36		25
October	28	71	25		26
November	42	58	27		27
December	25	56	26		28
Total kWh (000)	447	781	403		29
Gas Consumed--Therms	42,362				30
Average Cost per Therm Burned (\$)	0.5453				31
Fuel Oil Consumed Barrels (42 gal.)	117				32
Average Cost per Barrel of Oil Burned (\$)	113.9800				33
Specific Gravity	28				34
Average BTU per Gallon	232				35
Lubricating Oil Consumed--Gallons					36
Average Cost per Gallon (\$)					37
kWh Net Generation per Gallon of Fuel Oil	91				38
kWh Net Generation per Gallon of Lubr. Oil					39
Does plant produce steam for heating or other purposes in addition to elec. generation?	N				40
Coal consumed--tons (2,000 lbs.)					41
Average Cost per Ton (\$)					42
Kind of Coal Used					43
Average BTU per Pound					44
Water Evaporated--Thousands of Pounds					45
Is Water Evaporated, Metered or Estimated?					46
Lbs. of Steam per Lb. of Coal or Equivalent Fuel					47
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.					48
Based on Total Coal Used at Plant					49
Based on Coal Used Solely in Electric Generation					50
Average BTU per kWh Net Generation					51
Total Cost of Fuel (Oil and/or Coal) per kWh Net Generation (\$)	0.0298				52
Footnotes					53
					54

STEAM PRODUCTION PLANTS

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

Boilers

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

1

Turbine-Generators

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

INTERNAL COMBUSTION GENERATION PLANTS

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

Prime Movers

Name of Plant (a)	Unit No. (b)	Year Installed (c)	Type (Recip. or Turbine) (d)	Manufacturer (e)	RPM (f)	Rated HP Each Unit (g)	
Junction D	5	1965	Diesel/Gas	Fairbanks Morse	720	2,880	1
Junction E	6	1965	Diesel/Gas	Fairbanks Morse	900	3,960	2
Junction F	7	1972	Diesel/Gas	Cooper Bessemer	400	7,750	3
Junction G	8	1979	Diesel	General Motors	600	400	4
Junction H	9	1999	Diesel/Gas	Cooper Bessemer	400	7,750	5
Junction I	0	2001	Diesel/Gas	Cooper Bessemer	327	4,000	6
Total						26,740	

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)
1965	4,160	51	2,850	3,330	2,850	2,459	1
1965	4,160	48	2,050	2,500	2,050	1,915	2
1972	12,470	133	5,600	7,000	5,600	5,903	3
1979	2,400		300	375	300	0	4
1999	4,160	136	5,600	7,000	5,600	6,050	5
2001	4,160	79	3,000	3,750	2,500	3,095	6
Total		447	19,400	23,955	18,900	19,422	

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)	
Junction	Kinnickinn	Attended	Vertical	1	1,948	450	335	1				
Powell Falls	Kinnickinn	Unattended	Vertical	1	1,948	240	167	2				
							Total	502				

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)			
42	42	1,948	2,400	781	250	312	250	235	1
20	20	1,948	2,400	403	125	156	125	110	2
Total				1,184	375	468	375	345	

SUBSTATION EQUIPMENT

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

Particulars (a)	Utility Designation					
	(b)	(c)	(d)	(e)	(f)	
Name of Substation	North Sub	Power Plan	Power Pln2	South Fork	UWRF	1
Voltage--High Side	115,000	69,000	69,000	69,000	12,470	2
Voltage--Low Side	12,470	12,470	4,160	12,470	4,160	3
Num. Main Transformers in Operation	1	1	1	1	1	4
Total Capacity of Transformers in kVA	25,000	25,000	7,500	20,000	7,500	5
Number of Spare Transformers on Hand	0	0	0	0	1	6
15-Minute Maximum Demand in kW						7
Dt and Hr of Such Maximum Demand						8
Kwh Output						9
Footnotes						10

SUBSTATION EQUIPMENT (continued)

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

SUBSTATION EQUIPMENT (continued)

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

ELECTRIC DISTRIBUTION METERS & LINE TRANSFORMERS

Particulars (a)	Number of Watt-Hour Meters (b)	Line Transformers		Total Cap. (kVA) (d)	
		Number (c)			
Number first of year	6,026	1,377		78,044	* 1
Acquired during year	125	7		95	2
Total	6,151	1,384		78,139	3
Retired during year	59	22		1,538	4
Sales, transfers or adjustments increase (decrease)				(205)	5
Number end of year	6,092	1,362		76,396	6
Number end of year accounted for as follows:					7
In customers' use	5,938	1,294		66,514	8
In utility's use	48	1		5,000	9
Locked meters on customers' premises					10
In stock	106	67		4,882	12
Total end of year	6,092	1,362		76,396	13

ELECTRIC DISTRIBUTION METERS & LINE TRANSFORMERS

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

General footnotes

Adjustment in Tranformer Kva - adjusting Tranformer Conitnuing Property Records

STREET LIGHTING EQUIPMENT

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

Particulars (a)	Watts (b)	Number Each Type (c)	kWh Used Annually (d)	
Street Lighting Non-Ornamental				
Sodium Vapor	100	433	216,917	1
Sodium Vapor	150	438	324,579	2
Sodium Vapor	250	84	104,772	3
Sodium Vapor	400	4	7,962	4
Total		959	654,230	
Ornamental				
Sodium Vapor	100	59	29,557	5
Sodium Vapor	250	166	207,049	6
Total		225	236,606	
Other				
NONE				7
Total		0	0	

ELECTRIC OPERATING SECTION FOOTNOTES

Electric Operation & Maintenance Expenses (Page E-03)

For values that represent an increase or a decrease when compared to the previous year of greater than 15%, but not less \$10,000, please explain.

Account 546 - Decrease of \$17,801. Considerably less time was spent in the supervision of operation projects and more time was spent on performing maintenance, particularly by Mark Freeborn and Bruce Lloyd.

Account 547 - Decrease of \$31,726. Purchase Gas Adjustment for Power Generator showed a decrease of \$29,364 for the Power Plant and Water Heater.

Account 551 - Decrease of \$19,876. Considerably less time was spent in the supervision of operations projects and more time was spent on performing maintenance, particularly by Mark Freeborn and Bruce Lloyd.

Account 552 - Increase of \$18,853. Fisher Companies - Roof repair over #7 & #9 Engines.

Account 563 - Decrease of \$64,393. Temporary Removal & Reinstallation of RF-6 line for Wasson Bridge.

Account 570 - Increase of \$22,024. Energis - RNB-5, RNB-6, and RNB-12 breaker and RNA-4 switch maintenance

Account 571 - Increase of \$41,692. St Croix Tree Service - Tree Trimming/Transmission Lines.

Account 584 - Decrease of \$38,903. Field switched out all PMH's and inspected , operated, and lubed all of them.

Account 588 - Increase of \$11,456. School & Training coded to this account in 2009.

Account 591 - Decrease of \$11,992. Reconfigured yard a Public Works building to accomadate the inventory move.

Account 592 - Decrease of \$61,878. Energis High Voltage - South Fork Sub Maintenance.

Account 594 - Decrease of \$14,109. Finished all repairs from underground inspections in 2007

Account 595 - Decrease of \$11,899. Repair Transformers

Account 906 - Increase of \$36,667. Full year of Powerful Choice program.

Account 931 - Increase of \$30,352. Moved office to New City Hall Building. Rent increase reflects cost of new building.

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

If Adjustments for any account are nonzero, please explain.

All adjustments are to reclassify from CIAC to Utility Financed Plant

ELECTRIC OPERATING SECTION FOOTNOTES

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

If Adjustments for any account are nonzero, please explain.

All adjustments are for reclassifying CIAC plant to Utility Financed plant.

Accumulated Provision for Depreciation - Electric --Plant Financed by Utility or Municipality-- (Page E-0)

If Adjustments for any account are nonzero, please explain.

All adjustments are for items retired before fully depreciated.

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

If Rate Schedule Name is not one selected from the dropdown list, please explain.

WR-1 WPPI Generation Output Agreement. This is the generation output agreement with our wholesale supplier.

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

General footnotes

Adjustment in Tranformer Kva - adjusting Transformer Conitining Property Records
