



3014 (02-05-09)

**ANNUAL REPORT**

OF

Name: SAUK CITY ELECTRIC AND WATER DEPARTMENT

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Principal Office: 726 WATER STREET  
SAUK CITY, WI 53583

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For the Year Ended: DECEMBER 31, 2009

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

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

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

## GENERAL RULES FOR REPORTING

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

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### SIGNATURE PAGE

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I VICKI BREUNIG of  
(Person responsible for accounts)

SAUK CITY ELECTRIC AND WATER DEPARTMENT, certify that I  
(Utility Name)

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

\_\_\_\_\_  
(Signature of person responsible for accounts)      04/01/2010  
(Date)

VILLAGE ADMINISTRATOR  
(Title)

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## SIGNATURE PAGE

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### Signature Page (Page ii)

#### General footnotes

##### ACCOUNTANTS' COMPILATION REPORT

Sauk City Electric and Water Department  
Sauk City, Wisconsin

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

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

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

Madison, Wisconsin  
April 1, 2010

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### IDENTIFICATION AND OWNERSHIP

**Exact Utility Name:** SAUK CITY ELECTRIC AND WATER DEPARTMENT

**Utility Address:** 726 WATER STREET  
SAUK CITY, WI 53583

**When was utility organized?** 12/1/1909

**Report any change in name:**

**Effective Date:**

**Utility Web Site:**

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

**Name:** VICKI BREUNIG

**Title:** VILLAGE ADMINISTRATOR

**Office Address:**

726 WATER STREET  
SAUK CITY, WI 53583

**Telephone:** (608) 643 - 3932

**Fax Number:** (608) 643 - 2462

**Email Address:** vicki@saukcity.net

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

**Name:** JAMIN FRIEDL, CPA

**Title:** MANAGER

**Office Address:** BAKER TILLY VIRCHOW KRAUSE, LLP

TEN TERRACE COURT  
P.O. BOX 7398  
MADISON, WI 53707-7398

**Telephone:** (608) 240 - 2507

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

**Email Address:** jamin.friedl@bakertilly.com

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

**Name:** JAMES ANDERSON

**Title:** VILLAGE PRESIDENT

**Office Address:**

726 WATER STREET  
SAUK CITY, WI 53583

**Telephone:** (608) 643 - 3932

**Fax Number:** (608) 643 - 2462

**Email Address:**

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

YES

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

**Name:**

**Title:**

**Office Address:** BAKER TILLY VIRCHOW KRAUSE, LLP

TEN TERRACE COURT  
P.O. BOX 7398  
MADISON, WI 53707-7398

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

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

**Email Address:** vicki.hellenbrand@bakertilly.com

### IDENTIFICATION AND OWNERSHIP

**Date of most recent audit report:** 12/31/2009

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

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

**Name:** HERMAN MACK

**Title:** PUBLIC WORKS DIRECTOR

**Office Address:**

726 WATER STREET  
SAUK CITY, WI 53583

**Telephone:** (608) 643 - 3932

**Fax Number:** (608) 643 - 2462

**Email Address:**

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

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

- JAMES ANDERSON, PRESIDENT
- ROBERT DEDERICH
- STEVE HAAG
- RICH MARKS
- LYNN RAUSCH
- MICHAEL ROGERS
- JOHN SCHMIDT

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

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

**Date of Ordinance:** [REDACTED]

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

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

**Firm Name:** NONE

**Contact Person:**

**Title:**

**Telephone:**

**Fax Number:**

**Email Address:**

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

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

## INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	3,701,908	3,704,384	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	2,881,062	3,379,830	2
Depreciation Expense (403)	371,711	319,084	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	196,934	157,118	5
<b>Total Operating Expenses</b>	<b>3,449,707</b>	<b>3,856,032</b>	
<b>Net Operating Income</b>	<b>252,201</b>	<b>(151,648)</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>252,201</b>	<b>(151,648)</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	8,542	31,152	10
Miscellaneous Nonoperating Income (421)	88,401	462,912	11
<b>Total Other Income</b>	<b>96,943</b>	<b>494,064</b>	
<b>Total Income</b>	<b>349,144</b>	<b>342,416</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	(14,229)	(14,229)	12
Other Income Deductions (426)	35,783	30,943	13
<b>Total Miscellaneous Income Deductions</b>	<b>21,554</b>	<b>16,714</b>	
<b>Income Before Interest Charges</b>	<b>327,590</b>	<b>325,702</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	108,108	112,790	14
Amortization of Debt Discount and Expense (428)	0	0	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	78,192	19
<b>Total Interest Charges</b>	<b>108,108</b>	<b>34,598</b>	
<b>Net Income</b>	<b>219,482</b>	<b>291,104</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	4,784,597	4,556,576	20
Balance Transferred from Income (433)	219,482	291,104	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)	52,528	63,083	25
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>4,951,551</b>	<b>4,784,597</b>	

## DETAILS OF INCOME STATEMENT ACCOUNTS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
<b>UTILITY OPERATING INCOME</b>				
<b>Operating Revenues (400):</b>				
Derived	3,701,908	0	3,701,908	1
<b>Total (Acct. 400):</b>	<b>3,701,908</b>	<b>0</b>	<b>3,701,908</b>	
<b>Operation and Maintenance Expense (401-402):</b>				
Derived	2,881,062	0	2,881,062	2
<b>Total (Acct. 401-402):</b>	<b>2,881,062</b>	<b>0</b>	<b>2,881,062</b>	
<b>Depreciation Expense (403):</b>				
Derived	371,711	0	371,711	3
<b>Total (Acct. 403):</b>	<b>371,711</b>	<b>0</b>	<b>371,711</b>	
<b>Amortization Expense (404-407):</b>				
Derived	0	0	0	4
<b>Total (Acct. 404-407):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Taxes (408):</b>				
Derived	196,934	0	196,934	5
<b>Total (Acct. 408):</b>	<b>196,934</b>	<b>0</b>	<b>196,934</b>	
<b>Revenues from Utility Plant Leased to Others (412):</b>				
NONE			0	6
<b>Total (Acct. 412):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Expenses of Utility Plant Leased to Others (413):</b>				
NONE			0	7
<b>Total (Acct. 413):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TOTAL UTILITY OPERATING INCOME:</b>	<b>252,201</b>	<b>0</b>	<b>252,201</b>	
<b>OTHER INCOME</b>				
<b>Income from Merchandising, Jobbing and Contract Work (415-416):</b>				
Derived	0	0	0	8
<b>Total (Acct. 415-416):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Income from Nonutility Operations (417):</b>				
NONE			0	9
<b>Total (Acct. 417):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Nonoperating Rental Income (418):</b>				
NONE			0	10
<b>Total (Acct. 418):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Interest and Dividend Income (419):</b>				
INVESTMENT INCOME	8,542		8,542	11
<b>Total (Acct. 419):</b>	<b>8,542</b>	<b>0</b>	<b>8,542</b>	
<b>Miscellaneous Nonoperating Income (421):</b>				
Contributed Plant - Water		38,162	38,162	12
Contributed Plant - Electric		50,239	50,239	13

## DETAILS OF INCOME STATEMENT ACCOUNTS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
<b>OTHER INCOME</b>				
<b>Miscellaneous Nonoperating Income (421):</b>				
NONE			0	14
<b>Total (Acct. 421):</b>	0	88,401	88,401	
<b>TOTAL OTHER INCOME:</b>	8,542	88,401	96,943	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>				
<b>Miscellaneous Amortization (425):</b>				
Regulatory Liability (253) Amortization	(14,229)	0	(14,229)	15
NONE			0	16
<b>Total (Acct. 425):</b>	(14,229)	0	(14,229)	
<b>Other Income Deductions (426):</b>				
Depreciation Expense on Contributed Plant - Water	0	14,764	14,764	17
Depreciation Expense on Contributed Plant - Electric	0	21,019	21,019	18
NONE			0	19
<b>Total (Acct. 426):</b>	0	35,783	35,783	
<b>TOTAL MISCELLANEOUS INCOME DEDUCTIONS:</b>	(14,229)	35,783	21,554	
<b>INTEREST CHARGES</b>				
<b>Interest on Long-Term Debt (427):</b>				
Derived	108,108	0	108,108	20
<b>Total (Acct. 427):</b>	108,108	0	108,108	
<b>Amortization of Debt Discount and Expense (428):</b>				
NONE			0	21
<b>Total (Acct. 428):</b>	0	0	0	
<b>Amortization of Premium on Debt--Cr. (429):</b>				
NONE			0	22
<b>Total (Acct. 429):</b>	0	0	0	
<b>Interest on Debt to Municipality (430):</b>				
Derived	0	0	0	23
<b>Total (Acct. 430):</b>	0	0	0	
<b>Other Interest Expense (431):</b>				
Derived	0	0	0	24
<b>Total (Acct. 431):</b>	0	0	0	
<b>Interest Charged to Construction--Cr. (432):</b>				
NONE			0	25
<b>Total (Acct. 432):</b>	0	0	0	
<b>TOTAL INTEREST CHARGES:</b>	108,108	0	108,108	
<b>NET INCOME:</b>	166,864	52,618	219,482	
<b>EARNED SURPLUS</b>				
<b>Unappropriated Earned Surplus (Beginning of Year) (216):</b>				
Derived	3,341,938	1,442,659	4,784,597	26
<b>Total (Acct. 216):</b>	3,341,938	1,442,659	4,784,597	

## DETAILS OF INCOME STATEMENT ACCOUNTS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
<b>EARNED SURPLUS</b>				
<b>Balance Transferred from Income (433):</b>				
Derived	166,864	52,618	219,482	27
<b>Total (Acct. 433):</b>	<b>166,864</b>	<b>52,618</b>	<b>219,482</b>	
<b>Miscellaneous Credits to Surplus (434):</b>				
NONE			0	28
<b>Total (Acct. 434):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Miscellaneous Debits to Surplus--Debit (435):</b>				
NONE			0	29
<b>Total (Acct. 435)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Appropriations of Surplus--Debit (436):</b>				
Detail appropriations to (from) account 215			0	30
<b>Total (Acct. 436)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Appropriations of Income to Municipal Funds--Debit (439):</b>				
NONE	52,528		52,528	31
<b>Total (Acct. 439)--Debit:</b>	<b>52,528</b>	<b>0</b>	<b>52,528</b>	
<b>UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):</b>	<b>3,456,274</b>	<b>1,495,277</b>	<b>4,951,551</b>	

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

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

## REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	406,022	3,295,886	0	0	<b>3,701,908</b>	<b>1</b>
Less: interdepartmental sales	0		0	0	<b>0</b>	<b>2</b>
Less: interdepartmental rents	0	0		0	<b>0</b>	<b>3</b>
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				<b>0</b>	<b>4</b>
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					<b>0</b>	<b>5</b>
<b>Other Increases or (Decreases)</b>						
<b>to Operating Revenues - Specify:</b>						
NONE					<b>0</b>	<b>6</b>
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>406,022</b>	<b>3,295,886</b>	<b>0</b>	<b>0</b>	<b>3,701,908</b>	

## DISTRIBUTION OF TOTAL PAYROLL

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

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	100,786	0	100,786	1
Electric operating expenses	155,143	0	155,143	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	52,528	0	52,528	7
Water utility plant accounts	2,454	0	2,454	8
Electric utility plant accounts	25,670	0	25,670	9
Gas utility plant accounts	0	0	0	10
Heating utility plant accounts	0	0	0	11
Sewer utility plant accounts	0	0	0	12
Accum. prov. for depreciation of water plant	0	0	0	13
Accum. prov. for depreciation of electric plant	0	0	0	14
Accum. prov. for depreciation of gas plant	0	0	0	15
Accum. prov. for depreciation of heating plant	0	0	0	16
Accum. prov. for depreciation of sewer plant	0	0	0	17
Clearing accounts	0	0	0	18
All other accounts	0	0	0	19
<b>Total Payroll</b>	<b>336,581</b>	<b>0</b>	<b>336,581</b>	

### FULL-TIME EMPLOYEES (FTE)

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

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

Industry (a)	FTE (b)	
Water	3.3	1
Electric	3.3	2
Gas		3
Sewer		4

**BALANCE SHEET**

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
<b>UTILITY PLANT</b>			
Utility Plant (101)	12,088,443	11,709,193	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	4,729,200	4,343,652	2
<b>Net Utility Plant</b>	<b>7,359,243</b>	<b>7,365,541</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	
Investment in Municipality (123)	0	0	5
Other Investments (124)	157,779	106,441	6
Sinking Funds (125)	0	0	7
Depreciation Fund (126)	0	0	8
Other Special Funds (128)	0	0	9
<b>Total Other Property and Investments</b>	<b>157,779</b>	<b>106,441</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash (131)	841,423	696,466	10
Special Deposits (134)	0	0	11
Working Funds (135)			12
Temporary Cash Investments (136)			13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	331,754	323,545	15
Other Accounts Receivable (143)	2,348	16,417	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	32,275	19,149	18
Plant Materials and Operating Supplies (154)	111,818	91,203	19
Merchandise (155)	0	0	20
Other Materials and Supplies (156)	0	0	21
Stores Expense (163)	0	0	22
Prepayments (165)	0	0	23
Interest and Dividends Receivable (171)	476	1,020	24
Accrued Utility Revenues (173)			25
Miscellaneous Current and Accrued Assets (174)			26
<b>Total Current and Accrued Assets</b>	<b>1,320,094</b>	<b>1,147,800</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	0	0	27
Extraordinary Property Losses (182)	0	0	28
Preliminary Survey and Investigation Charges (183)	26,768	0	29
Clearing Accounts (184)	0	0	30
Temporary Facilities (185)	0	0	31
Miscellaneous Deferred Debits (186)	0	0	32
<b>Total Deferred Debits</b>	<b>26,768</b>	<b>0</b>	
<b>Total Assets and Other Debits</b>	<b>8,863,884</b>	<b>8,619,782</b>	

## BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	298,819	298,819	33
Appropriated Earned Surplus (215)			34
Unappropriated Earned Surplus (216)	4,951,551	4,784,597	35
<b>Total Proprietary Capital</b>	<b>5,250,370</b>	<b>5,083,416</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	0	0	36
Advances from Municipality (223)	0	0	37
Other Long-Term Debt (224)	2,340,863	2,461,588	38
<b>Total Long-Term Debt</b>	<b>2,340,863</b>	<b>2,461,588</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	39
Accounts Payable (232)	226,833	301,924	40
Payables to Municipality (233)	669,009	406,138	41
Customer Deposits (235)			42
Taxes Accrued (236)	51,285	13,331	43
Interest Accrued (237)	35,943	36,791	44
Tax Collections Payable (241)		0	45
Miscellaneous Current and Accrued Liabilities (242)	83,270	84,179	46
<b>Total Current and Accrued Liabilities</b>	<b>1,066,340</b>	<b>842,363</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	47
Customer Advances for Construction (252)	4,784	6,548	48
Other Deferred Credits (253)	201,527	225,867	49
<b>Total Deferred Credits</b>	<b>206,311</b>	<b>232,415</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)			50
Injuries and Damages Reserve (262)			51
Pensions and Benefits Reserve (263)			52
Miscellaneous Operating Reserves (265)			53
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>Total Liabilities and Other Credits</b>	<b>8,863,884</b>	<b>8,619,782</b>	

## NET UTILITY PLANT

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

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
<b>First of Year:</b>					
Total Utility Plant - First of Year	4,871,494	0	0	6,837,699	1
	<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>				
<b>Plant Accounts:</b>					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	3,683,145	0	0	6,516,581	2
Utility Plant in Service - Contributed Plant (101.2)	1,281,331	0	0	607,386	3
Utility Plant Purchased or Sold (102)					4
Utility Plant Leased to Others (104)					5
Property Held for Future Use (105)					6
Completed Construction not Classified (106)					7
Construction Work in Progress (107)					8
<b>Total Utility Plant</b>	<b>4,964,476</b>	<b>0</b>	<b>0</b>	<b>7,123,967</b>	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (111.1)	1,317,795	0	0	2,968,565	9
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	262,534	0	0	180,306	10
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					11
Accumulated Provision for Depreciation of Property Held for Future Use (113)					12
Accumulated Provision for Amortization of Utility Plant in Service (114)					13
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					14
Accumulated Provision for Amortization of Property Held for Future Use (116)					15
<b>Total Accumulated Provision</b>	<b>1,580,329</b>	<b>0</b>	<b>0</b>	<b>3,148,871</b>	
<b>Other Utility Plant Accounts:</b>					
Utility Plant Acquisition Adjustments (117)					16
Accumulated Provision for Amortization of Utility Plant Acquisition Adjustments (118)					17
Other Utility Plant Adjustments (119)					18
<b>Total Other Utility Plant Accounts</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net Utility Plant</b>	<b>3,384,147</b>	<b>0</b>	<b>0</b>	<b>3,975,096</b>	

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

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

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

Particulars (a)	Water (b)	Electric (c)	(d)	(e)	Total (f)	
<b>Balance first of year (111.1)</b>	1,235,761	2,698,428			<b>3,934,189</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	90,119	281,592			<b>371,711</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	5,596				<b>5,596</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage	33	3,270			<b>3,303</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
					<b>0</b>	<b>13</b>
					<b>0</b>	<b>14</b>
					<b>0</b>	<b>15</b>
<b>Total credits</b>	<b>95,748</b>	<b>284,862</b>	<b>0</b>	<b>0</b>	<b>380,610</b>	<b>16</b>
<b>Debits during year</b>						<b>17</b>
Book cost of plant retired	13,714	14,725			<b>28,439</b>	<b>18</b>
Cost of removal					<b>0</b>	<b>19</b>
Other debits (specify):						<b>20</b>
					<b>0</b>	<b>21</b>
					<b>0</b>	<b>22</b>
					<b>0</b>	<b>23</b>
					<b>0</b>	<b>24</b>
<b>Total debits</b>	<b>13,714</b>	<b>14,725</b>	<b>0</b>	<b>0</b>	<b>28,439</b>	<b>25</b>
<b>Balance end of year (111.1)</b>	<b>1,317,795</b>	<b>2,968,565</b>	<b>0</b>	<b>0</b>	<b>4,286,360</b>	<b>26</b>
<b>Footnotes</b>						<b>27</b>

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

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

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

Particulars (a)	Water (b)	Electric (c)	(d)	(e)	Total (f)	
<b>Balance first of year (111.2)</b>	250,176	159,287			<b>409,463</b>	1
<b>Credits During Year</b>						2
<b>Accruals:</b>						3
Charged Other Income Deductions (426)	14,764	21,019			<b>35,783</b>	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					<b>0</b>	6
Accruals charged other						7
accounts (specify):						8
					<b>0</b>	9
Salvage					<b>0</b>	10
Other credits (specify):						11
					<b>0</b>	12
					<b>0</b>	13
					<b>0</b>	14
					<b>0</b>	15
<b>Total credits</b>	<b>14,764</b>	<b>21,019</b>	<b>0</b>	<b>0</b>	<b>35,783</b>	16
<b>Debits during year</b>						17
Book cost of plant retired	2,406	0			<b>2,406</b>	18
Cost of removal					<b>0</b>	19
Other debits (specify):						20
					<b>0</b>	21
					<b>0</b>	22
					<b>0</b>	23
					<b>0</b>	24
<b>Total debits</b>	<b>2,406</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,406</b>	25
<b>Balance end of year (111.2)</b>	<b>262,534</b>	<b>180,306</b>	<b>0</b>	<b>0</b>	<b>442,840</b>	26
<b>Footnotes</b>						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
<b>Total Nonutility Property (121)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Less accum. prov. depr. & amort. (122)	0			0	3
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

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

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

## MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
<b>Electric Utility</b>							
Fuel (151)					0	0	1
Fuel stock expenses (152)					0	0	2
Plant mat. & oper. sup. (154)			101,815		101,815	83,669	3
<b>Total Electric Utility</b>					<b>101,815</b>	<b>83,669</b>	

Account	Total End of Year	Amount Prior Year	
Electric utility total	101,815	83,669	1
Water utility (154)	10,003	7,534	2
Sewer utility (154)		0	3
Heating utility (154)		0	4
Gas utility (154)		0	5
Merchandise (155)		0	6
Other materials & supplies (156)		0	7
Stores expense (163)		0	8
<b>Total Materials and Supplies</b>	<b>111,818</b>	<b>91,203</b>	

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

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

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
<b>Unamortized debt discount &amp; expense (181)</b>				
NONE				1
NONE				2
<b>Total</b>			<b>0</b>	
<b>Unamortized premium on debt (251)</b>				
NONE				3
<b>Total</b>			<b>0</b>	

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

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

Particulars (a)	Amount (b)	
Balance first of year	298,819	1
<b>Changes during year (explain):</b>		
NONE		2
<b>Balance end of year</b>	<u><u>298,819</u></u>	

### BONDS (ACCT. 221)

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

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

## NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
<b>Advances from Municipality (223)</b>					
NONE	00/00/0000	00/00/0000	0.00%		1
<b>Total for Account 223</b>				<b>0</b>	
<b>Other Long-Term Debt (224)</b>					
2009 TEMPORARY BORROWING	02/10/2009	02/19/2019	4.19%	70,000	2
2004 GO NOTE	10/01/2004	10/01/2014	4.19%	465,502	3
2007 GO NOTE	09/12/2007	08/12/2017	4.54%	1,777,737	4
1999 GO NOTE	07/30/1999	07/30/2009	4.50%	0	5
2002 GO NOTE	04/18/2002	04/18/2012	3.90%	27,624	6
<b>Total for Account 224</b>				<b>2,340,863</b>	
<b>Notes Payable (231)</b>					
NONE	00/00/0000	00/00/0000	0.00%		7
<b>Total for Account 231</b>				<b>0</b>	

### TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	13,331	1
<b>Accruals:</b>		
Charged water department expense	81,812	2
Charged electric department expense	115,124	3
Charged sewer department expense	1,543	4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>198,479</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	133,496	6
Social Security taxes	23,259	7
PSC Remainder Assessment	3,644	8
<b>Other (explain):</b>		
Sales Tax Collection Credit	(618)	9
Wisconsin Gross Receipts Tax	744	10
<b>Total payments and other debits</b>	<b>160,525</b>	
<b>Balance end of year</b>	<b>51,285</b>	

### INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
<b>Bonds (221)</b>					
NONE				0	1
<b>Subtotal</b>	0	0	0	0	
<b>Advances from Municipality (223)</b>					
NONE	0			0	2
<b>Subtotal</b>	0	0	0	0	
<b>Other Long-Term Debt (224)</b>					
2007 GO NOTES	31,322	83,044	84,070	30,296	3
1999 GO NOTES	1,374	1,462	1,462	1,374	4
2002 GO NOTES	349	1,396	1,478	267	5
2004 GO NOTES	3,746	19,635	20,487	2,894	6
2009 TEMPORARY BORROWING	0	2,571	1,459	1,112	7
<b>Subtotal</b>	<b>36,791</b>	<b>108,108</b>	<b>108,956</b>	<b>35,943</b>	
<b>Notes Payable (231)</b>					
NONE	0			0	8
<b>Subtotal</b>	0	0	0	0	
<b>Total</b>	<b>36,791</b>	<b>108,108</b>	<b>108,956</b>	<b>35,943</b>	

## DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

Particulars (a)	Balance End of Year (b)	
<b>Investment in Municipality (123):</b>		
NONE		1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
ACCUMULATED LEAVE CASH ACCOUNT	103,359	2
EQUIPMENT REPLACEMENT	54,420	3
<b>Total (Acct. 124):</b>	<b>157,779</b>	
<b>Sinking Funds (125):</b>		
NONE		4
<b>Total (Acct. 125):</b>	<b>0</b>	
<b>Depreciation Fund (126):</b>		
NONE		5
<b>Total (Acct. 126):</b>	<b>0</b>	
<b>Other Special Funds (128):</b>		
NONE		6
<b>Total (Acct. 128):</b>	<b>0</b>	
<b>Special Deposits (134):</b>		
NONE		7
<b>Total (Acct. 134):</b>	<b>0</b>	
<b>Notes Receivable (141):</b>		
NONE		8
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	25,844	9
Electric	293,604	10
Sewer (Regulated)		11
<b>Other (specify):</b>		
REFUSE RECEIVABLE	12,306	12
<b>Total (Acct. 142):</b>	<b>331,754</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		13
Merchandising, jobbing and contract work		14
<b>Other (specify):</b>		
OTHER MISC A/R	2,348	15
<b>Total (Acct. 143):</b>	<b>2,348</b>	
<b>Receivables from Municipality (145):</b>		
RECEIVABLE FROM SEWER UTILITY	26,025	* 16
RECEIVABLE FROM MUNICIPALITY	6,250	* 17
<b>Total (Acct. 145):</b>	<b>32,275</b>	

## DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

Particulars (a)	Balance End of Year (b)	
<b>Prepayments (165):</b>		
NONE		18
<b>Total (Acct. 165):</b>	<b>0</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE		19
<b>Total (Acct. 182):</b>	<b>0</b>	
<b>Preliminary Survey and Investigation Charges (183):</b>		
PRELIMINARY SURVEY AND INVESTIGATION	26,768	20
<b>Total (Acct. 183):</b>	<b>26,768</b>	
<b>Clearing Accounts (184):</b>		
NONE		21
<b>Total (Acct. 184):</b>	<b>0</b>	
<b>Temporary Facilities (185):</b>		
NONE		22
<b>Total (Acct. 185):</b>	<b>0</b>	
<b>Miscellaneous Deferred Debits (186):</b>		
NONE		23
<b>Total (Acct. 186):</b>	<b>0</b>	
<b>Payables to Municipality (233):</b>		
PAYABLE TO MUNI FOR UTILITY WORK PERFORMED	15,508	24
CASH IMPLICITLY FINANCED	653,501	* 25
<b>Total (Acct. 233):</b>	<b>669,009</b>	
<b>Other Deferred Credits (253):</b>		
Regulatory Liability	199,210	26
COMMITMENT TO COMMUNITY	2,317	27
<b>Total (Acct. 253):</b>	<b>201,527</b>	

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## DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

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

145- This receivable relates to the sewer utility portion of preliminary survey engineering cost related to improvements on highway 12, which is scheduled to start construction in 2012.

145 - The receivable from the municipality is for the municipality's public fire protection bill.

233 - The utilities' cash and investments commingled with the entire municipality. The payable to the municipality is related to the utilities' deficit of commingled cash and the tax equivalent.

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## RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
<b>Add Average:</b>						
Utility Plant in Service (101.1)	3,654,532	5,677,541	0	0	9,332,073	1
Materials and Supplies	8,768	92,742	0	0	101,510	2
<b>Other (specify):</b>						
NONE					0	3
<b>Less Average:</b>						
Reserve for Depreciation (111.1)	1,276,778	2,833,496	0	0	4,110,274	4
Customer Advances for Construction					0	5
Regulatory Liability	139,729	66,595	0	0	206,324	6
NONE					0	7
<b>Average Net Rate Base</b>	<b>2,246,793</b>	<b>2,870,192</b>	<b>0</b>	<b>0</b>	<b>5,116,985</b>	
Net Operating Income	27,352	224,849	0	0	252,201	8
<b>Net Operating Income as a percent of</b>						
<b>Average Net Rate Base</b>	<b>1.22%</b>	<b>7.83%</b>	<b>N/A</b>	<b>N/A</b>	<b>4.93%</b>	

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Balance First of Year	144,547	68,892	0	0	213,439	1
<b>Add credits during year:</b>						
NONE					0	2
<b>Deduct charges:</b>						
Miscellaneous Amortization (425)	9,636	4,593	0	0	14,229	3
<b>Other (specify):</b>						
NONE					0	4
<b>Balance End of Year</b>	<b>134,911</b>	<b>64,299</b>	<b>0</b>	<b>0</b>	<b>199,210</b>	

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## IMPORTANT CHANGES DURING THE YEAR

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Report changes of any of the following types:

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1. Acquisitions.

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2. Leaseholder changes.

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3. Extensions of service.

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4. Estimated changes in revenues due to rate changes.

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5. Obligations incurred or assumed, excluding commercial paper.

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6. Formal proceedings with the Public Service Commission.

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7. Any additional matters.

## WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
<b>Operating Revenues</b>			
<b>Sales of Water</b>			
Sales of Water (460-467)	379,598	380,437	1
<b>Total Sales of Water</b>	<b>379,598</b>	<b>380,437</b>	
<b>Other Operating Revenues</b>			
Forfeited Discounts (470 )	629	512	2
Rents from Water Property (472 )	20,167	16,506	3
Interdepartmental Rents (473 )	0	0	4
Other Water Revenues (474 )	5,628	9,455	5
<b>Total Other Operating Revenues</b>	<b>26,424</b>	<b>26,473</b>	
<b>Total Operating Revenues</b>	<b>406,022</b>	<b>406,910</b>	
<b>Operation and Maintenance Expenses</b>			
Source of Supply Expenses (600-605)	3,531	4,700	6
Pumping Expenses (620-625)	36,961	45,669	7
Water Treatment Expenses (630-635)	7,121	7,907	8
Transmission and Distribution Expenses (640-655)	52,393	328,334	9
Customer Accounts Expenses (901-906)	15,908	15,026	10
Sales Expenses (910 )	0	0	11
Administrative and General Expenses (920-935)	90,826	81,140	12
<b>Total Operation and Maintenance Expenses</b>	<b>206,740</b>	<b>482,776</b>	
<b>Other Operating Expenses</b>			
Depreciation Expense (403 )	90,119	89,757	13
Amortization Expense (404-407)		0	14
Taxes (408 )	81,811	81,033	15
<b>Total Other Operating Expenses</b>	<b>171,930</b>	<b>170,790</b>	
<b>Total Operating Expenses</b>	<b>378,670</b>	<b>653,566</b>	
<b>NET OPERATING INCOME</b>	<b>27,352</b>	<b>(246,656)</b>	

## WATER OPERATING REVENUES - SALES OF WATER

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

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential (460.1 )				1
Commercial (460.2 )				2
Industrial (460.3 )				3
Public Authority (460.4 )				4
<b>Total Unmetered Sales to General Customers (460)</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Metered Sales to General Customers (461)				
Residential (461.1 )	1,252	69,799	183,652	5
Commercial (461.2 )	140	26,421	47,696	6
Industrial (461.3 )				7
Public Authority (461.4 )	16	2,341	8,346	8
<b>Total Metered Sales to General Customers (461)</b>	<b>1,408</b>	<b>98,561</b>	<b>239,694</b>	
Private Fire Protection Service (462 )	1		6,943	9
Public Fire Protection Service (463 )	1		132,961	10
Other Water Sales (465 )				11
Sales for Resale (466 )		0	0	12
Interdepartmental Sales (467 )				13
<b>Total Sales of Water</b>	<b>1,410</b>	<b>98,561</b>	<b>379,598</b>	

### SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

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

## OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
<b>Public Fire Protection Service (463):</b>		
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		1
<b>Other (specify):</b>		
Wholesale fire protection billed		2
Amount billed (usually per rate schedule F-1 or Fd-1)	132,961	3
NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>132,961</b>	
<b>Forfeited Discounts (470):</b>		
NONE		5
Customer late payment charges	629	6
<b>Other (specify):</b>		
<b>Total Forfeited Discounts (470)</b>	<b>629</b>	
<b>Rents from Water Property (472):</b>		
RENTAL OF WATER PROPERTY	20,167	7
<b>Total Rents from Water Property (472)</b>	<b>20,167</b>	
<b>Interdepartmental Rents (473):</b>		
NONE		8
<b>Total Interdepartmental Rents (473)</b>	<b>0</b>	
<b>Other Water Revenues (474):</b>		
BULK WATER SALES AND MISCELLANEOUS REVENUES	2,078	9
NONE		10
Return on net investment in meters charged to sewer department	3,550	11
<b>Other (specify):</b>		
<b>Total Other Water Revenues (474)</b>	<b>5,628</b>	

## WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
<b>SOURCE OF SUPPLY EXPENSES</b>			
Operation Labor (600)		0	1
Purchased Water (601)		0	2
Operation Supplies and Expenses (602)	3,125	4,700	3
Maintenance of Water Source Plant (605)	406	0	4
<b>Total Source of Supply Expenses</b>	<b>3,531</b>	<b>4,700</b>	
<b>PUMPING EXPENSES</b>			
Operation Labor (620)	1,160	272	5
Fuel for Power Production (621)		0	6
Fuel or Power Purchased for Pumping (622)	24,000	21,377	7
Operation Supplies and Expenses (623)	555	4,000	8
Maintenance of Pumping Plant (625)	11,246	20,020	9
<b>Total Pumping Expenses</b>	<b>36,961</b>	<b>45,669</b>	
<b>WATER TREATMENT EXPENSES</b>			
Operation Labor (630)	1,059	626	10
Chemicals (631)	6,062	6,035	11
Operation Supplies and Expenses (632)		0	12
Maintenance of Water Treatment Plant (635)	0	1,246	13
<b>Total Water Treatment Expenses</b>	<b>7,121</b>	<b>7,907</b>	
<b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>			
Operation Labor (640)	7,935	8,088	14
Operation Supplies and Expenses (641)	496	0	15
Maintenance of Distribution Reservoirs and Standpipes (650)	658	297,856	* 16
Maintenance of Mains (651)	19,010	7,609	* 17
Maintenance of Services (652)	5,591	7,588	18
Maintenance of Meters (653)	15,090	5,938	* 19
Maintenance of Hydrants (654)	3,613	1,255	20
Maintenance of Other Plant (655)		0	21
<b>Total Transmission and Distribution Expenses</b>	<b>52,393</b>	<b>328,334</b>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>			
Meter Reading Labor (901)	3,081	2,794	22
Accounting and Collecting Labor (902)	11,582	11,164	23
Supplies and Expenses (903)	1,245	1,068	24
Uncollectible Accounts (904)		0	25

## WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
<b>CUSTOMER ACCOUNTS EXPENSES</b>			
Customer Service and Information Expenses (906)		0	26
<b>Total Customer Accounts Expenses</b>	<b>15,908</b>	<b>15,026</b>	
<b>SALES EXPENSES</b>			
Sales Expenses (910)		0	27
<b>Total Sales Expenses</b>	<b>0</b>	<b>0</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>			
Administrative and General Salaries (920)	18,509	17,957	28
Office Supplies and Expenses (921)	1,293	866	29
Administrative Expenses Transferred--Credit (922)		0	30
Outside Services Employed (923)	27,150	18,521	31
Property Insurance (924)	4,120	5,664	32
Injuries and Damages (925)		0	33
Employee Pensions and Benefits (926)	33,259	30,246	34
Regulatory Commission Expenses (928)		0	35
Miscellaneous General Expenses (930)	1,977	2,482	36
Transportation Expenses (933)	2,948	3,842	37
Maintenance of General Plant (935)	1,570	1,562	38
<b>Total Administrative and General Expenses</b>	<b>90,826</b>	<b>81,140</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>206,740</b>	<b>482,776</b>	

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## WATER OPERATION & MAINTENANCE EXPENSES

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

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

625 - There were two significant lateral repair projects in 2008 while there was only routine maintenance required during 2009.

650 - In 2008 the water utility painted the water tower for approximately \$296,000.

651 - Increase is mainly due to a decrease in capital related work performed by utility personell during 2009 compared to 2008.

652 - Due to increased meter testing in 2009.

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### 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		75,291	75,889	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		1,545	1,433	2
<b>Net property tax equivalent</b>		<b>73,746</b>	<b>74,456</b>	
Social Security		7,665	6,208	3
PSC Remainder Assessment		400	369	4
Other (specify): NONE			0	5
<b>Total tax expense</b>		<b>81,811</b>	<b>81,033</b>	

## PROPERTY TAX EQUIVALENT (WATER)

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

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Sauk				1
<b>SUMMARY OF TAX RATES</b>							<b>2</b>
State tax rate	mills		0.172305				3
County tax rate	mills		4.272788				4
Local tax rate	mills		6.180259				5
School tax rate	mills		9.294738				6
Voc. school tax rate	mills		1.333142				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>21.253232</b>				<b>10</b>
Less: state credit	mills		1.379567				11
<b>Net tax rate</b>	mills		<b>19.873665</b>				<b>12</b>
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							<b>13</b>
<b>Local Tax Rate</b>	mills		<b>6.180259</b>				<b>14</b>
<b>Combined School Tax Rate</b>	mills		<b>10.627880</b>				<b>15</b>
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				<b>16</b>
<b>Total Local &amp; School Tax</b>	mills		<b>16.808139</b>				<b>17</b>
<b>Total Tax Rate</b>	mills		<b>21.253232</b>				<b>18</b>
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.790851</b>				<b>19</b>
<b>Total tax net of state credit</b>	mills		<b>19.873665</b>				<b>20</b>
<b>Net Local and School Tax Rate</b>	mills		<b>15.717107</b>				<b>21</b>
Utility Plant, Jan. 1	\$	4,871,494	4,871,494				22
Materials & Supplies	\$	7,534	7,534				23
<b>Subtotal</b>	\$	<b>4,879,028</b>	<b>4,879,028</b>				<b>24</b>
Less: Plant Outside Limits	\$	0	0				25
<b>Taxable Assets</b>	\$	<b>4,879,028</b>	<b>4,879,028</b>				<b>26</b>
Assessment Ratio	dec.		0.981833				27
<b>Assessed Value</b>	\$	<b>4,790,391</b>	<b>4,790,391</b>				<b>28</b>
<b>Net Local &amp; School Rate</b>	mills		<b>15.717107</b>				<b>29</b>
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>75,291</b>	<b>75,291</b>				<b>30</b>
Tax Equivalent per 1994 PSC Report	\$	62,313					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>75,291</b>					<b>34</b>
Footnotes							35

## WATER UTILITY PLANT IN SERVICE

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>INTANGIBLE PLANT</b>						
Organization (301)	488				488	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
<b>Total Intangible Plant</b>	<b>488</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>488</b>	
<b>SOURCE OF SUPPLY PLANT</b>						
Land and Land Rights (310)	30,100				30,100	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)	211,100				211,100	8
Supply Mains (316)	0				0	9
Other Water Source Plant (317)	0				0	10
<b>Total Source of Supply Plant</b>	<b>241,200</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>241,200</b>	
<b>PUMPING PLANT</b>						
Land and Land Rights (320)	5,945				5,945	11
Structures and Improvements (321)	226,691				226,691	12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	497,185				497,185	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	3,098				3,098	16
<b>Total Pumping Plant</b>	<b>732,919</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>732,919</b>	
<b>WATER TREATMENT PLANT</b>						
Land and Land Rights (330)	0				0	17
Structures and Improvements (331)	0				0	18
Sand or Other Media Filtration Equipment (332)	11,891	10,831			22,722	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
<b>Total Water Treatment Plant</b>	<b>11,891</b>	<b>10,831</b>	<b>0</b>	<b>0</b>	<b>22,722</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>						
Land and Land Rights (340)	123				123	22
Structures and Improvements (341)	32,262				32,262	23
Distribution Reservoirs and Standpipes (342)	392,712				392,712	24
Transmission and Distribution Mains (343)	1,037,159	45,739	3,524		1,079,374	25
Services (345)	258,509	1,963	390		260,862	26
Meters (346)	181,697	12,407	9,800		184,304	27
Hydrants (348)	248,602				248,602	28

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>						
Other Transmission and Distribution Plant (349)	1,649				1,649	29
<b>Total Transmission and Distribution Plant</b>	<b>2,152,713</b>	<b>60,109</b>	<b>13,714</b>	<b>0</b>	<b>2,199,108</b>	
<b>GENERAL PLANT</b>						
Land and Land Rights (389)	38,626				38,626	30
Structures and Improvements (390)	368,092				368,092	31
Office Furniture and Equipment (391)	445				445	32
Computer Equipment (391.1)	32,943				32,943	33
Transportation Equipment (392)	32,608				32,608	34
Stores Equipment (393)	0				0	35
Tools, Shop and Garage Equipment (394)	8,380				8,380	36
Laboratory Equipment (395)	513				513	37
Power Operated Equipment (396)	0				0	38
Communication Equipment (397)	4,918				4,918	39
SCADA Equipment (397.1)	0				0	40
Miscellaneous Equipment (398)	183				183	41
<b>Total General Plant</b>	<b>486,708</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>486,708</b>	
<b>Total utility plant in service directly assignable</b>	<b>3,625,919</b>	<b>70,940</b>	<b>13,714</b>	<b>0</b>	<b>3,683,145</b>	
Common Utility Plant Allocated to Water Department (300)	0				0	42
<b>Total utility plant in service</b>	<b>3,625,919</b>	<b>70,940</b>	<b>13,714</b>	<b>0</b>	<b>3,683,145</b>	

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>INTANGIBLE PLANT</b>						
Organization (301)	0				0	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>						
Land and Land Rights (310)	0				0	4
Structures and Improvements (311)	0				0	5
Collecting and Impounding Reservoirs (312)	0				0	6
Lake, River and Other Intakes (313)	0				0	7
Wells and Springs (314)	0				0	8
Supply Mains (316)	0				0	9
Other Water Source Plant (317)	0				0	10
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>PUMPING PLANT</b>						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	0				0	12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	0				0	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	0				0	16
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>						
Land and Land Rights (330)	0				0	17
Structures and Improvements (331)	0				0	18
Sand or Other Media Filtration Equipment (332)	0				0	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>						
Land and Land Rights (340)	0				0	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	0				0	24
Transmission and Distribution Mains (343)	907,687	29,289	2,166		934,810	25
Services (345)	190,109	4,543	240		194,412	26
Meters (346)	0				0	27
Hydrants (348)	147,779	4,330			152,109	28

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>						
Other Transmission and Distribution Plant (349)	0				0	29
<b>Total Transmission and Distribution Plant</b>	<b>1,245,575</b>	<b>38,162</b>	<b>2,406</b>	<b>0</b>	<b>1,281,331</b>	
<b>GENERAL PLANT</b>						
Land and Land Rights (389)	0				0	30
Structures and Improvements (390)	0				0	31
Office Furniture and Equipment (391)	0				0	32
Computer Equipment (391.1)	0				0	33
Transportation Equipment (392)	0				0	34
Stores Equipment (393)	0				0	35
Tools, Shop and Garage Equipment (394)	0				0	36
Laboratory Equipment (395)	0				0	37
Power Operated Equipment (396)	0				0	38
Communication Equipment (397)	0				0	39
SCADA Equipment (397.1)	0				0	40
Miscellaneous Equipment (398)	0				0	41
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>1,245,575</b>	<b>38,162</b>	<b>2,406</b>	<b>0</b>	<b>1,281,331</b>	
Common Utility Plant Allocated to Water Department (300)	0				0	42
<b>Total utility plant in service</b>	<b>1,245,575</b>	<b>38,162</b>	<b>2,406</b>	<b>0</b>	<b>1,281,331</b>	

## SOURCES OF WATER SUPPLY - STATISTICS

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

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			8,560	<b>8,560</b>	1
February			8,186	<b>8,186</b>	2
March			8,864	<b>8,864</b>	3
April			9,603	<b>9,603</b>	4
May			10,459	<b>10,459</b>	5
June			11,794	<b>11,794</b>	6
July			14,063	<b>14,063</b>	7
August			11,504	<b>11,504</b>	8
September			13,464	<b>13,464</b>	9
October			8,909	<b>8,909</b>	10
November			8,015	<b>8,015</b>	11
December			8,994	<b>8,994</b>	12
<b>Total annual pumpage</b>	<b>0</b>	<b>0</b>	<b>122,415</b>	<b>122,415</b>	

## WATER LOSS AND OTHER STATISTICS

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

**WATER LOSS STATISTICS**

Source of Water Supply Statistics - Total Annual Pumpage (000's):	122,415	1
Less: Gallons (000's) used in the treatment process:		2
Subtotal: Gallons (000's) entering distribution system:	<b>122,415</b>	3
Less: Gallons (000's) sold:	98,561	4
Gallons (000's) entering distribution system but not sold:	<b>23,854</b>	5
Estimated Water Usage:		6
Gallons (000's) used to flush mains:	2,500	7
Gallons (000's) used for fire protection:	200	8
Gallons (000's) used to prevent freezing of distribution system:		9
Gallons (000's) used for other system uses:	2,900	10
Subtotal Estimated Usage:	<b>5,600</b>	11
Estimated Water Losses:		12
Gallons (000's) lost due to main leaks or breaks:	4,500	13
Gallons (000's) lost due to service leaks or breaks:		14
Gallons (000's) lost due to hydrant leaks, tank overflows and pressure reducing valves:		15
Gallons (000's) for unauthorized usage such as vandalism and theft:		16
Gallons (000's) not accounted for:	<b>13,754</b>	17
Subtotal of Estimated Losses:	<b>18,254</b>	18
Percentage of water entering distribution system sold:	<b>81%</b>	19
Percentage of unaccounted for water:	<b>11%</b>	20
If more than 25%, indicate causes:		21

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

**OTHER STATISTICS**

Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)	872	22
Date of maximum: 09/15/2009		23
Cause of maximum: Hydrant flushing		24
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)	194	25
Date of minimum: 01/24/2009		26
Total KWH used by the utility (include pumping, treatment facilities and other utility operations):	208,861	27
If water is purchased:		28
Vendor Name:		29
Point of Delivery:		30
What percentage of purchased water is surface water?		31
Number of main breaks repaired this year:	1	32
Number of service breaks repaired this year:	3	33
Population served (estimate the number of individuals served):		34
Inside municipality?		35
Outside municipality?		36

## SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
1100 BATES	BG 954	560	10	166,000	Yes	1
241 ASH	CN 884	280	10	186,000	Yes	2

## SOURCES OF WATER SUPPLY - SURFACE WATERS

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

### PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	1
Identification	#1 BOOSTER	#2 BOOSTER	BG 954	1
Location	124 ASH	124 ASH	1314 BATES	2
Purpose	B	B	P	3
Destination	D	D	D	4
Pump Manufacturer	CORNELL	CORNELL	LAYNE	5
Year Installed	1993	1993	1987	6
Type	CENTRIFUGAL	CENTRIFUGAL	VERTICAL TURBINE	7
Actual Capacity (gpm)	1,200	1,200	1,200	8
Pump Motor or Standby Engine Mfr	MARATHON ELECTRIC	MARATHON ELECTRIC	HIGH TRUSH	9 10
Year Installed	1993	1993	1987	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	100	100	150	13
Footnotes				14

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	15
Identification	CN884	GENERATOR		15
Location	124 ASH	124 ASH		16
Purpose	P	S		17
Destination	D	D		18
Pump Manufacturer	LAYNE	???		19
Year Installed	1993	1993		20
Type	VERTICAL TURBINE	VERTICAL TURBINE		21
Actual Capacity (gpm)	1,200	1,000		22
Pump Motor or Standby Engine Mfr	USEM	CUMMINGS		23 24
Year Installed	1993	1993		25
Type	ELECTRIC	NATURAL GAS		26
Horsepower	100	319		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	#2	#5		1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	R		3
Year constructed	1976	1993		4
Primary material (earthen, steel, concrete, other)	STEEL	CONCRETE		5
Elevation difference in feet (See Headnote 3.)	135	12		6
Total capacity in gallons (actual)	300,000	300,000		7
<b>WATER TREATMENT PLANT</b>				<b>8</b>
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID		9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE		10
Filters, type (gravity, pressure, other, none)	NONE	NONE		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	300.0000	300.0000		12
Is a corrosion control chemical used (yes, no)?	N	N		13
Is water fluoridated (yes, no)?	Y	Y		14
Footnotes				15

## WATER MAINS

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

Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	Number of Feet			Adjustments Increase or (Decrease) (g)	End of Year (h)	
			First of Year (d)	Added During Year (e)	Retired During Year (f)			
M	D	4.000	1,036				1,036	1
M	D	6.000	65,436	348	569		65,215	2
M	D	8.000	20,287	221			20,508	3
M	D	10.000	37,895				37,895	4
<b>Total Within Municipality</b>			<b>124,654</b>	<b>569</b>	<b>569</b>	<b>0</b>	<b>124,654</b>	
<b>Total Utility</b>			<b>124,654</b>	<b>569</b>	<b>569</b>	<b>0</b>	<b>124,654</b>	

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## WATER MAINS

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**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.**

Water mains added during the year relate to the Oak Street and the TIF # 8 projects. All water main projects performed during 2009 were replacement projects and were financed by the utility and the municipality.

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## 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	873				873		1
L	0.750	142				142		2
M	1.000	195	7	7		195		3
M	1.250	15				15		4
M	1.500	21				21		5
M	2.000	29				29		6
<b>Total Utility</b>		<b>1,275</b>	<b>7</b>	<b>7</b>	<b>0</b>	<b>1,275</b>	<b>0</b>	

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## WATER SERVICES

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### Water Services (Page W-20)

If Utility-Owned Service Not In Use at End of Year is reported as zero, please explain.

All Sauk City water utility plant was in service as of year end.

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## 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)	
0.750	1,484	156	137		1,503	149	1
1.000	20	10	1		29	0	2
1.250	2		1		1	0	3
1.500	29		1		28	1	4
2.000	19				19	9	5
3.000	3				3	2	6
4.000	2				2	2	7
<b>Total:</b>	<b>1,559</b>	<b>166</b>	<b>140</b>	<b>0</b>	<b>1,585</b>	<b>163</b>	

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

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.750	1,396	88	0	5	0	14	1,503	1
1.000	0	18	0	2	0	9	29	2
1.250	0	1	0	0	0	0	1	3
1.500	0	26	0	1	0	1	28	4
2.000	0	13	0	6	0	0	19	5
3.000	0	3	0	0	0	0	3	6
4.000	0	0	0	2	0	0	2	7
<b>Total:</b>	<b>1,396</b>	<b>149</b>	<b>0</b>	<b>16</b>	<b>0</b>	<b>24</b>	<b>1,585</b>	

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## METERS

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**Meters (Page W-21)**

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

Yes

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## HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
<b>Fire Hydrants</b>						
Outside of Municipality	0				0	1
Within Municipality	220	1			221	2
<b>Total Fire Hydrants</b>	<b>220</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>221</b>	
<b>Flushing Hydrants</b>						
	0				0	3
<b>Total Flushing Hydrants</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

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

Number of hydrants operated during year:	190
Number of distribution system valves end of year:	556
Number of distribution valves operated during year:	340

**ELECTRIC OPERATING REVENUES & EXPENSES**

Particulars (a)	This Year (b)	Last Year (c)	
<b>Operating Revenues</b>			
<b>Sales of Electricity</b>			
Sales of Electricity (440-448)	3,284,268	3,287,328	1
<b>Total Sales of Electricity</b>	<b>3,284,268</b>	<b>3,287,328</b>	
<b>Other Operating Revenues</b>			
Forfeited Discounts (450 )	6,744	6,242	2
Miscellaneous Service Revenues (451 )	3,030	1,374	3
Sales of Water and Water Power (453 )	0	0	4
Rent from Electric Property (454 )	1,844	2,530	5
Interdepartmental Rents (455 )	0	0	6
Other Electric Revenues (456 )	0	0	7
Amortization of Construction Grants (457 )	0	0	8
<b>Total Other Operating Revenues</b>	<b>11,618</b>	<b>10,146</b>	
<b>Total Operating Revenues</b>	<b>3,295,886</b>	<b>3,297,474</b>	
<b>Operation and Maintenance Expenses</b>			
Power Production Expenses (500-546)	2,294,335	2,494,772	9
Transmission Expenses (550-553)	0	0	10
Distribution Expenses (560-576)	131,030	158,102	11
Customer Accounts Expenses (901-904)	43,924	41,083	12
Customer Service and Information Expenses (906 )	0	0	13
Sales Expenses (910 )	0	0	14
Administrative and General Expenses (920-935)	205,033	203,097	15
<b>Total Operation and Maintenance Expenses</b>	<b>2,674,322</b>	<b>2,897,054</b>	
<b>Other Expenses</b>			
Depreciation Expense (403 )	281,592	229,327	16
Amortization Expense (404-407)		0	17
Taxes (408 )	115,123	76,085	18
<b>Total Other Expenses</b>	<b>396,715</b>	<b>305,412</b>	
<b>Total Operating Expenses</b>	<b>3,071,037</b>	<b>3,202,466</b>	
<b>NET OPERATING INCOME</b>	<b>224,849</b>	<b>95,008</b>	

## OTHER OPERATING REVENUES (ELECTRIC)

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

Particulars (a)	Amount (b)	
<b>Forfeited Discounts (450):</b>		
Customer late payment charges	6,744	1
<b>Other (specify):</b>		
NONE		2
<b>Total Forfeited Discounts (450)</b>	<b>6,744</b>	
<b>Miscellaneous Service Revenues (451):</b>		
OTHER ELECTRIC REVENUES	3,030	3
<b>Total Miscellaneous Service Revenues (451)</b>	<b>3,030</b>	
<b>Sales of Water and Water Power (453):</b>		
NONE		4
<b>Total Sales of Water and Water Power (453)</b>	<b>0</b>	
<b>Rent from Electric Property (454):</b>		
RENT FROM ELECTRIC PROPERTY	1,844	5
<b>Total Rent from Electric Property (454)</b>	<b>1,844</b>	
<b>Interdepartmental Rents (455):</b>		
NONE		6
<b>Total Interdepartmental Rents (455)</b>	<b>0</b>	
<b>Other Electric Revenues (456):</b>		
NONE		7
<b>Total Other Electric Revenues (456)</b>	<b>0</b>	
<b>Amortization of Construction Grants (457):</b>		
NONE		8
<b>Total Amortization of Construction Grants (457)</b>	<b>0</b>	

## ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
<b>POWER PRODUCTION EXPENSES</b>			
<b>STEAM POWER GENERATION EXPENSES</b>			
Operation Supervision and Labor (500)	0		1
Fuel (501)	0		2
Operation Supplies and Expenses (502)	0		3
Steam from Other Sources (503)	0		4
Steam Transferred -- Credit (504)	0		5
Maintenance of Steam Production Plant (506)	0		6
<b>Total Steam Power Generation Expenses</b>	<b>0</b>	<b>0</b>	
<b>HYDRAULIC POWER GENERATION EXPENSES</b>			
Operation Supervision and Labor (530)	0		7
Water for Power (531)	0		8
Operation Supplies and Expenses (532)	0		9
Maintenance of Hydraulic Production Plant (535)	0		10
<b>Total Hydraulic Power Generation Expenses</b>	<b>0</b>	<b>0</b>	
<b>OTHER POWER GENERATION EXPENSES</b>			
Operation Supervision and Labor (538)	0		11
Fuel (539)	0		12
Operation Supplies and Expenses (540)	0		13
Maintenance of Other Power Production Plant (543)	0		14
<b>Total Other Power Generation Expenses</b>	<b>0</b>	<b>0</b>	
<b>OTHER POWER SUPPLY EXPENSES</b>			
Purchased Power (545)	2,294,335	2,494,772	15
Other Expenses (546)	0		16
<b>Total Other Power Supply Expenses</b>	<b>2,294,335</b>	<b>2,494,772</b>	
<b>Total Power Production Expenses</b>	<b>2,294,335</b>	<b>2,494,772</b>	
<b>TRANSMISSION EXPENSES</b>			
Operation Supervision and Labor (550)	0		17
Operation Supplies and Expenses (551)	0		18
Maintenance of Transmission Plant (553)	0		19
<b>Total Transmission Expenses</b>	<b>0</b>	<b>0</b>	
<b>DISTRIBUTION EXPENSES</b>			
Operation Supervision Expenses (560)	23,632	16,175	* 20
Line and Station Labor (561)	0	7,584	* 21
Line and Station Supplies and Expenses (562)	19,696	16,836	22
Street Lighting and Signal System Expenses (565)	0	0	23
Meter Expenses (566)	371	188	24

## ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
<b>DISTRIBUTION EXPENSES</b>			
Customer Installations Expenses (567)	543	470	25
Miscellaneous Distribution Expenses (569)	9,360	6,355	26
Maintenance of Structures and Equipment (571)	0	0	27
Maintenance of Lines (572)	50,330	78,041	* 28
Maintenance of Line Transformers (573)	1,880	2,674	29
Maintenance of Street Lighting and Signal Systems (574)	12,188	22,518	* 30
Maintenance of Meters (575)	10,895	5,521	31
Maintenance of Miscellaneous Distribution Plant (576)	2,135	1,740	32
<b>Total Distribution Expenses</b>	<b>131,030</b>	<b>158,102</b>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>			
Meter Reading Labor (901)	9,181	9,847	33
Accounting and Collecting Labor (902)	26,549	23,935	34
Supplies and Expenses (903)	8,194	7,301	35
Uncollectible Accounts (904)	0	0	36
Customer Service and Information Expenses (906)		0	37
<b>Total Customer Accounts Expenses</b>	<b>43,924</b>	<b>41,083</b>	
<b>SALES EXPENSES</b>			
Sales Expenses (910)		0	38
<b>Total Sales Expenses</b>	<b>0</b>	<b>0</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>			
Administrative and General Salaries (920)	18,509	17,957	39
Office Supplies and Expenses (921)	2,463	2,970	40
Administrative Expenses Transferred -- Credit (922)		0	41
Outside Services Employed (923)	29,740	44,751	* 42
Property Insurance (924)	18,404	13,236	43
Injuries and Damages (925)		0	44
Employee Pensions and Benefits (926)	99,727	83,637	45
Regulatory Commission Expenses (928)		0	46
Miscellaneous General Expenses (930)	20,644	19,102	47
Transportation Expenses (933)	8,665	16,768	48
Maintenance of General Plant (935)	6,881	4,676	49
<b>Total Administrative and General Expenses</b>	<b>205,033</b>	<b>203,097</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>2,674,322</b>	<b>2,897,054</b>	

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## ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

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

574 - There was overall less street light maintenance required in 2009 vs 2008.

572 - Overall decrease in maintenance. Additionally, in 2008 there was a reclassification of items from CWIP to expense as they didn't meet the capitalization threshold.

561 - No line station maintenance in 2009.

560 - There was a decrease in capital projects in 2009 in comparison to 2008 resulting in more labor being allocated to O&M in 2009.

923 - The decrease in outside services is related to the construction of a new substation in 2008. During 2009 the utility didn't have any projects that were as large as the construction of the substation.

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**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		96,159	57,607	1
Social Security		15,594	15,911	2
Wisconsin Gross Receipts Tax		744	732	3
PSC Remainder Assessment		3,244	2,532	4
Other (specify): SALES TAX COLLECTION CREDIT		(618)	(697)	5
<b>Total tax expense</b>		<u><u>115,123</u></u>	<u><u>76,085</u></u>	

## 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			Sauk				1
<b>SUMMARY OF TAX RATES</b>							<b>2</b>
State tax rate	mills		0.172305				3
County tax rate	mills		4.272788				4
Local tax rate	mills		6.180259				5
School tax rate	mills		9.294738				6
Voc. school tax rate	mills		1.333142				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>21.253232</b>				<b>10</b>
Less: state credit	mills		1.379567				11
<b>Net tax rate</b>	mills		<b>19.873665</b>				<b>12</b>
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							<b>13</b>
<b>Local Tax Rate</b>	mills		<b>6.180259</b>				<b>14</b>
<b>Combined School Tax Rate</b>	mills		<b>10.627880</b>				<b>15</b>
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				<b>16</b>
<b>Total Local &amp; School Tax</b>	mills		<b>16.808139</b>				<b>17</b>
<b>Total Tax Rate</b>	mills		<b>21.253232</b>				<b>18</b>
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.790851</b>				<b>19</b>
<b>Total tax net of state credit</b>	mills		<b>19.873665</b>				<b>20</b>
<b>Net Local and School Tax Rate</b>	mills		<b>15.717107</b>				<b>21</b>
Utility Plant, Jan. 1	\$	<b>6,837,699</b>	6,837,699				22
Materials & Supplies	\$	<b>83,669</b>	83,669				23
<b>Subtotal</b>	\$	<b>6,921,368</b>	<b>6,921,368</b>				<b>24</b>
Less: Plant Outside Limits	\$	<b>690,038</b>	690,038				25
<b>Taxable Assets</b>	\$	<b>6,231,330</b>	<b>6,231,330</b>				<b>26</b>
Assessment Ratio	dec.		0.981833				27
<b>Assessed Value</b>	\$	<b>6,118,125</b>	<b>6,118,125</b>				<b>28</b>
<b>Net Local &amp; School Rate</b>	mills		<b>15.717107</b>				<b>29</b>
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>96,159</b>	<b>96,159</b>				<b>30</b>
Tax Equivalent per 1994 PSC Report	\$	39,635					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32 33
<b>Tax equiv. for current year (see note 5)</b>	\$	<b>96,159</b>					<b>34</b>
Footnotes							35

## ELECTRIC UTILITY PLANT IN SERVICE

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

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

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

## ELECTRIC UTILITY PLANT IN SERVICE

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>TRANSMISSION PLANT</b>						
Poles and Fixtures (355)	0				0	29
Overhead Conductors and Devices (356)	0				0	30
Underground Conduit (357)	0				0	31
Underground Conductors and Devices (358)	0				0	32
Roads and Trails (359)	0				0	33
<b>Total Transmission Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>DISTRIBUTION PLANT</b>						
Land and Land Rights (360)	92,022				92,022	34
Structures and Improvements (361)	47,791				47,791	35
Station Equipment (362)	150,697	71,468		1,424,006	1,646,171	* 36
Storage Battery Equipment (363)	0				0	37
Poles, Towers and Fixtures (364)	614,369	48,267	2,413		660,223	38
Overhead Conductors and Devices (365)	665,796	108,349	5,417		768,728	* 39
Underground Conduit (366)	58,129				58,129	40
Underground Conductors and Devices (367)	602,952				602,952	41
Line Transformers (368)	834,682	25,505	5,955		854,232	42
Services (369)	288,424	12,973			301,397	43
Meters (370)	197,831	1,784	940		198,675	44
Installations on Customers' Premises (371)	549				549	45
Leased Property on Customers' Premises (372)	0				0	46
Street Lighting and Signal Systems (373)	165,809				165,809	47
<b>Total Distribution Plant</b>	<b>3,719,051</b>	<b>268,346</b>	<b>14,725</b>	<b>1,424,006</b>	<b>5,396,678</b>	
<b>GENERAL PLANT</b>						
Land and Land Rights (389)	38,542				38,542	48
Structures and Improvements (390)	390,348				390,348	49
Office Furniture and Equipment (391)	13,481				13,481	50
Computer Equipment (391.1)	53,959				53,959	51
Transportation Equipment (392)	506,890	74			506,964	52
Stores Equipment (393)	0				0	53
Tools, Shop and Garage Equipment (394)	25,869				25,869	54
Laboratory Equipment (395)	2,596				2,596	55
Power Operated Equipment (396)	63,600				63,600	56
Communication Equipment (397)	20,750	379			21,129	57
SCADA Equipment (397.1)	0				0	58
Miscellaneous Equipment (398)	3,415				3,415	59
Other Tangible Property (399)	0				0	60
<b>Total General Plant</b>	<b>1,119,450</b>	<b>453</b>	<b>0</b>	<b>0</b>	<b>1,119,903</b>	
<b>Total utility plant in service directly assignable</b>	<b>4,838,501</b>	<b>268,799</b>	<b>14,725</b>	<b>1,424,006</b>	<b>6,516,581</b>	

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
Common Utility Plant Allocated to Electric Department (300)	0				0	61
<b>Total utility plant in service</b>	<b>4,838,501</b>	<b>268,799</b>	<b>14,725</b>	<b>1,424,006</b>	<b>6,516,581</b>	

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

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

**If Additions for any Accounts exceed \$50,000, please explain.**

362 - Sauk City purchased a substation from Alliant Energy in 2009.

365 - Addition related to HWY 12 OH line project.

**If Adjustments for any account are nonzero, please explain.**

362 - This is related to the substation project completed in 2008 which was recorded in CCNC in prior year and reclassified during 2009.

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

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3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

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

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
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4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>TRANSMISSION PLANT</b>						
Poles and Fixtures (355)	0				0	29
Overhead Conductors and Devices (356)	0				0	30
Underground Conduit (357)	0				0	31
Underground Conductors and Devices (358)	0				0	32
Roads and Trails (359)	0				0	33
<b>Total Transmission Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>DISTRIBUTION PLANT</b>						
Land and Land Rights (360)	0				0	34
Structures and Improvements (361)	0				0	35
Station Equipment (362)	0				0	36
Storage Battery Equipment (363)	0				0	37
Poles, Towers and Fixtures (364)	51,933	1,299			53,232	38
Overhead Conductors and Devices (365)	66,766			183,615	250,381	* 39
Underground Conduit (366)	7,177				7,177	40
Underground Conductors and Devices (367)	138,953				138,953	41
Line Transformers (368)	0				0	42
Services (369)	63,148	30,895			94,043	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)	63,600				63,600	47
<b>Total Distribution Plant</b>	<b>391,577</b>	<b>32,194</b>	<b>0</b>	<b>183,615</b>	<b>607,386</b>	
<b>GENERAL PLANT</b>						
Land and Land Rights (389)	0				0	48
Structures and Improvements (390)	0				0	49
Office Furniture and Equipment (391)	0				0	50
Computer Equipment (391.1)	0				0	51
Transportation Equipment (392)	0				0	52
Stores Equipment (393)	0				0	53
Tools, Shop and Garage Equipment (394)	0				0	54
Laboratory Equipment (395)	0				0	55
Power Operated Equipment (396)	0				0	56
Communication Equipment (397)	0				0	57
SCADA Equipment (397.1)	0				0	58
Miscellaneous Equipment (398)	0				0	59

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>GENERAL PLANT</b>						
Other Tangible Property (399)	0				0	60
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>391,577</b>	<b>32,194</b>	<b>0</b>	<b>183,615</b>	<b>607,386</b>	
Common Utility Plant Allocated to Electric Department (300)	0				0	61
<b>Total utility plant in service</b>	<b>391,577</b>	<b>32,194</b>	<b>0</b>	<b>183,615</b>	<b>607,386</b>	

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

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

**If Adjustments for any account are nonzero, please explain.**

365 - This is related to work done by ATC related to an underbuild that was recorded to CCNC in prior year and reclassified in 2009.

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## TRANSMISSION AND DISTRIBUTION LINES

Classification (a)	Miles of Line Owned					Total End of Year (f)	
	First of Year (b)	Additions During Year (c)	Retirements During Year (d)	Adjustments During Year (e)			
<b>Primary Distribution System Voltage(s) -- Urban</b>							
<b>Pole Lines</b>							
2.4/4.16 kV (4kV)	0				0		1
7.2/12.5 kV (12kV)	51	0	0		51		2
14.4/24.9 kV (25kV)	0				0		3
<b>Other:</b>							
NONE	0				0		4
<b>Underground Lines</b>							
2.4/4.16 kV (4kV)	0				0		5
7.2/12.5 kV (12kV)	5				5		6
14.4/24.9 kV (25kV)	0				0		7
<b>Other:</b>							
NONE	0				0		8
<b>Primary Distribution System Voltage(s) -- Rural</b>							
<b>Pole Lines</b>							
2.4/4.16 kV (4kV)	0				0		9
7.2/12.5 kV (12kV)	1				1		10
14.4/24.9 kV (25kV)	0				0		11
<b>Other:</b>							
NONE	0				0		12
<b>Underground Lines</b>							
2.4/4.16 kV (4kV)	0				0		13
7.2/12.5 kV (12kV)	0				0		14
14.4/24.9 kV (25kV)	0				0		15
<b>Other:</b>							
NONE	0				0		16
<b>Transmission System</b>							
<b>Pole Lines</b>							
34.5 kV	0				0		17
69 kV	0				0		18
115 kV	0				0		19
138 kV	0				0		20
<b>Other:</b>							
NONE	0				0		21
<b>Underground Lines</b>							
34.5 kV	0				0		22
69 kV	0				0		23
115 kV	0				0		24
138 kV	0				0		25
<b>Other:</b>							
NONE	0				0		26

## RURAL LINE CUSTOMERS

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

Particulars (a)	Amount (b)	
Customers added on rural lines during year:		1
Farm Customers		2
Nonfarm Customers		3
<b>Total</b>	<b>0</b>	<b>4</b>
Customers on rural lines at end of year:		5
Rural Customers (served at rural rates):		6
Farm	15	7
Nonfarm	52	8
<b>Total</b>	<b>67</b>	<b>9</b>
Customers served at other than rural rates:		10
Farm		11
Nonfarm		12
<b>Total</b>	<b>0</b>	<b>13</b>
<b>Total customers on rural lines at end of year</b>	<b>67</b>	<b>14</b>

## MONTHLY PEAK DEMAND AND ENERGY USAGE

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

Monthly Peak						Monthly Energy Usage	
Month (a)		kW (b)	Day of Week (c)	Date (MM/DD/YYYY) (d)	Time Beginning (HH:MM) (e)	(kWh) (000's) (f)	
January	01	6,179	Thursday	01/15/2009	18:00	3,486	1
February	02	5,658	Tuesday	02/03/2009	18:00	2,888	2
March	03	6,571	Friday	02/27/2009	11:00	2,930	3
April	04	4,895	Monday	04/13/2009	12:00	2,808	4
May	05	5,195	Thursday	05/21/2009	14:00	2,390	5
June	06	7,710	Monday	06/29/2009	17:00	2,736	6
July	07	5,262	Monday	07/27/2009	15:00	3,046	7
August	08	6,784	Friday	08/14/2009	17:00	2,830	8
September	09	5,623	Tuesday	09/15/2009	16:00	2,765	9
October	10	4,737	Thursday	10/15/2009	12:00	2,491	10
November	11	6,734	Thursday	11/05/2009	15:00	2,340	11
December	12	5,842	Tuesday	12/15/2009	18:00	3,161	12
<b>Total</b>		<b>71,190</b>				<b>33,871</b>	

**System Name** Sauk City Water & Light

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

Type of Reading	Supplier	
15 minutes integrated	Alliant Utilities	1

## 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).

Month (a)	Monthly Peak				Monthly Energy Usage (kWh) (000's) (f)
	kW (b)	Day of Week (c)	Date (MM/DD/YYYY) (d)	Time Beginning (HH:MM) (e)	
January	01				13
February	02				14
March	03				15
April	04				16
May	05				17
June	06				18
July	07				19
August	08				20
September	09				21
October	10				22
November	11				23
December	12				24
<b>Total</b>	<u>0</u>				<u>0</u>

**System Name** Sauk City Water & Light

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

Type of Reading	Supplier
15 minutes integrated	ALLIANT UTILITIES

## ELECTRIC ENERGY ACCOUNT

Particulars (a)	kWh (000's) (b)	
<b>Source of Energy</b>		
<b>Generation (excluding Station Use):</b>		
Fossil Steam		1
Nuclear Steam		2
Hydraulic		3
Internal Combustion Turbine		4
Internal Combustion Reciprocating		5
Non-Conventional (wind, photovoltaic, etc.)		6
<b>Total Generation</b>	<b>0</b>	7
Purchases	33,971	8
Interchanges:		
In (gross)		9
Out (gross)		10
Net	<b>0</b>	11
Transmission for/by others (wheeling):		
Received		12
Delivered		13
Net	<b>0</b>	14
<b>Total Source of Energy</b>	<b>33,971</b>	15
<b>Disposition of Energy</b>		
Sales to Ultimate Consumers (including interdepartmental sales)	31,989	18
Sales For Resale		19
<b>Energy Used by the Company (excluding station use):</b>		
Electric Utility		21
Common (office, shops, garages, etc. serving 2 or more util. depts.)		22
<b>Total Used by Company</b>	<b>0</b>	23
<b>Total Sold and Used</b>	<b>31,989</b>	24
<b>Energy Losses:</b>		
Transmission Losses (if applicable)		26
Distribution Losses	1,982	27
<b>Total Energy Losses</b>	<b>1,982</b>	28
<b>Loss Percentage (% Total Energy Losses of Total Source of Energy)</b>	<b>5.8344%</b>	29
<b>Total Disposition of Energy</b>	<b>33,971</b>	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)
<b>Residential Sales</b>					
RESIDENTIAL	RG-1	1,505	11,427		1
<b>Total Sales for Residential Sales</b>		<b>1,505</b>	<b>11,427</b>		
<b>Commercial &amp; Industrial</b>					
LARGE POWER	CP-1	23	5,857		2
GENERAL SERVICE	CP-1	278	7,205		3
LARGE POWER TOD	CP-2	7	7,206		4
<b>Total Sales for Commercial &amp; Industrial</b>		<b>308</b>	<b>20,268</b>		
<b>Public Street &amp; Highway Lighting</b>					
PUBLIC STREET AND HIGHWAY LIGHTING	MS-1	3	289		5
ATHLETIC FIELD LIGHTING	MS-2	1	5		6
<b>Total Sales for Public Street &amp; Highway Lighting</b>		<b>4</b>	<b>294</b>		
<b>Sales for Resale</b>					
NONE					7
<b>Total Sales for Sales for Resale</b>		<b>0</b>	<b>0</b>		
<b>TOTAL SALES FOR ELECTRICITY</b>		<b>1,817</b>	<b>31,989</b>		

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

Demand kW (e)	Customer or Distribution kW (f)	Tariff Revenues (g)	PCAC Revenues (h)	Total Revenues (g)+(h)	
		1,317,274	(38,572)	1,278,702	1
<b>0</b>	<b>0</b>	<b>1,317,274</b>	<b>(38,572)</b>	<b>1,278,702</b>	
16,156	25,217	557,648	(14,736)	542,912	2
		798,704	(26,730)	771,974	3
20,243	24,789	648,621	(16,994)	631,627	4
<b>36,399</b>	<b>50,006</b>	<b>2,004,973</b>	<b>(58,460)</b>	<b>1,946,513</b>	
		59,208	(717)	58,491	5
		577	(15)	562	6
<b>0</b>	<b>0</b>	<b>59,785</b>	<b>(732)</b>	<b>59,053</b>	
				0	7
<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>36,399</b>	<b>50,006</b>	<b>3,382,032</b>	<b>(97,764)</b>	<b>3,284,268</b>	

### PURCHASED POWER STATISTICS

Use separate columns for each point of delivery, where a different wholesale supplier contract applies.

Particulars (a)	(b)		(c)		
Name of Vendor	Alliant Utilities				1
Point of Delivery	SAUK CITY				2
Type of Power Purchased (firm, dump, etc.)	Firm				3
Voltage at Which Delivered	12.4				4
Point of Metering	Alliant Sub-Station				5
Total of 12 Monthly Maximum Demands -- kW	71,190				6
Average load factor	<b>65.3682%</b>				7
Total Cost of Purchased Power	2,294,335				8
Average cost per kWh	<b>0.0675</b>				9
On-Peak Hours (if applicable)	8:00 - 22:00				10
Monthly purchases --- kWh (000):	<b>On-peak</b>	<b>Off-peak</b>	<b>On-peak</b>	<b>Off-peak</b>	11
January	1,629	1,857			12
February	1,459	1,429			13
March	1,492	1,438			14
April	1,391	1,417			15
May	1,330	1,161			16
June	1,481	1,255			17
July	1,518	1,527			18
August	1,471	1,359			19
September	1,333	1,431			20
October	1,301	1,191			21
November	1,197	1,143			22
December	1,429	1,732			23
<b>Total kWh (000)</b>	<b>17,031</b>	<b>16,940</b>			24

Footnotes:

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

Footnotes:

## PRODUCTION STATISTICS TOTALS

Particulars (a)	Total (b)	1
Name of Plant		1
Unit Identification		2
Type of Generation		3
kWh Net Generation (000)	0	4
Is Generation Metered or Estimated?		5
Is Exciter & Station Use Metered or Estimated?		6
60-Minute Maximum Demand--kW (est. if not meas.)	0	7
Date and Hour of Such Maximum Demand		8
<b>Load Factor</b>		9
Maximum Net Generation in Any One Day	0	10
Date of Such Maximum		11
Number of Hours Generators Operated		12
Maximum Continuous or Dependable Capacity--kW	0	13
Is Plant Owned or Leased?		14
Total Production Expenses	0	15
<b>Cost per kWh of Net Generation (\$)</b>		16
Monthly Net Generation --- kWh (000):		17
January	0	17
February	0	18
March	0	19
April	0	20
May	0	21
June	0	22
July	0	23
August	0	24
September	0	25
October	0	26
November	0	27
December	0	28
<b>Total kWh (000)</b>	0	29
Gas Consumed--Therms	0	30
Average Cost per Therm Burned (\$)	0.0000	31
Fuel Oil Consumed Barrels (42 gal.)	0	32
Average Cost per Barrel of Oil Burned (\$)		33
Specific Gravity		34
Average BTU per Gallon		35
Lubricating Oil Consumed--Gallons	0	36
Average Cost per Gallon (\$)		37
kWh Net Generation per Gallon of Fuel Oil		38
kWh Net Generation per Gallon of Lubr. Oil		39
Does plant produce steam for heating or other purposes in addition to elec. generation?		40
Coal consumed--tons (2,000 lbs.)	0	42
Average Cost per Ton (\$)		43
Kind of Coal Used		44
Average BTU per Pound		45
Water Evaporated--Thousands of Pounds	0	46
Is Water Evaporated, Metered or Estimated?		47
Lbs. of Steam per Lb. of Coal or Equivalent Fuel		48
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.		49
Based on Total Coal Used at Plant		50
Based on Coal Used Solely in Electric Generation		51
Average BTU per kWh Net Generation		52
Total Cost of Fuel (Oil and/or Coal) per kWh Net Generation (\$)		53
Footnote		54

## PRODUCTION STATISTICS

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

1

### Turbine-Generators

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

## INTERNAL COMBUSTION GENERATION PLANTS

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

### Prime Movers

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

## INTERNAL COMBUSTION GENERATION PLANTS (cont.)

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

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

1

## HYDRAULIC GENERATING PLANTS

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

### HYDRAULIC GENERATING PLANTS (cont.)

Rated Head (i)	Operating Head (j)	Year Installed (k)	Generators				Total Rated Plant Capacity (kW) (p)	Total Maximum Continuous Plant Capacity (kW) (q)
			Voltage (kV) (l)	kWh Generated by Each Unit During Year (000's) (m)	Rated Unit Capacity			
					kW (n)	kVA (o)		
			<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1</b>

### SUBSTATION EQUIPMENT

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

Particulars (a)	Utility Designation		(f)
	(b)	(c)	
Name of Substation	Phillip St	Oak St	1
Voltage--High Side	69,000	69,000	2
Voltage--Low Side	7,200	7,200	3
Num. Main Transformers in Operation	1	1	4
Total Capacity of Transformers in kVA	22,000	10,000	5
Number of Spare Transformers on Hand	0	0	6
15-Minute Maximum Demand in kW		0	7
Dt and Hr of Such Maximum Demand			8
Kwh Output		0	9
Footnotes			10

### SUBSTATION EQUIPMENT (continued)

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

### SUBSTATION EQUIPMENT (continued)

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

## ELECTRIC DISTRIBUTION METERS & LINE TRANSFORMERS

Particulars (a)	Number of Watt-Hour Meters (b)	Line Transformers		13
		Number (c)	Total Cap. (kVA) (d)	
Number first of year	1,861	383	29,544	1
Acquired during year	42	4	875	2
<b>Total</b>	<b>1,903</b>	<b>387</b>	<b>30,419</b>	<b>3</b>
Retired during year	20	5	300	4
Sales, transfers or adjustments increase (decrease)				5
<b>Number end of year</b>	<b>1,883</b>	<b>382</b>	<b>30,119</b>	<b>6</b>
<b>Number end of year accounted for as follows:</b>				<b>7</b>
In customers' use	1,846	361	29,391	8
In utility's use				9
Locked meters on customers' premises				10
In stock	37	21	728	11
<b>Total end of year</b>	<b>1,883</b>	<b>382</b>	<b>30,119</b>	<b>12</b>

## STREET LIGHTING EQUIPMENT

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

Particulars (a)	Watts (b)	Number Each Type (c)	kWh Used Annually (d)	
<b>Street Lighting Non-Ornamental</b>				
Sodium Vapor	150	199	144,739	1
Sodium Vapor	250	112	149,925	2
<b>Total</b>		<b>311</b>	<b>294,664</b>	
<b>Ornamental</b>				
Sodium Vapor	150	29	29	3
<b>Total</b>		<b>29</b>	<b>29</b>	
<b>Other</b>				
NONE		0		4
<b>Total</b>		<b>0</b>	<b>0</b>	