



3013 (02-05-09)

ANNUAL REPORT

OF

Name: BLACK RIVER FALLS MUNICIPAL ELECTRIC AND WATER UTILITY

Principal Office: 119 NORTH WATER STREET
BLACK RIVER FALLS, WI 54615-1396

For the Year Ended: DECEMBER 31, 2009

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

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

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

GENERAL RULES FOR REPORTING

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

SIGNATURE PAGE

I TRENA LARSON of
(Person responsible for accounts)

BLACK RIVER FALLS MUNICIPAL ELECTRIC AND WATER UTILITY, certify that I
(Utility Name)

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

(Signature of person responsible for accounts) 03/16/2010
(Date)

OFFICE MANAGER
(Title)

SIGNATURE PAGE

Signature Page (Page ii)

General footnotes

ACCOUNTANTS' COMPILATION REPORT

To the Utility Commission
Black River Falls Municipal Utilities
Black River Falls, Wisconsin

We have compiled the balance sheets of the Black River Falls Municipal Electric and Water Utility, an enterprise fund of the City of Black River Falls 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 included in the accompanying prescribed form in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

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. Accordingly, these financial statements are not designed for those who are not informed about such differences. 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.

March 15, 2010

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: BLACK RIVER FALLS MUNICIPAL ELECTRIC AND WATER UTILITY

Utility Address: 119 NORTH WATER STREET
BLACK RIVER FALLS, WI 54615-1396

When was utility organized? 1/1/1904

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: TRENA LARSON

Title: OFFICE MANAGER

Office Address:

119 NORTH WATER STREET
BLACK RIVER FALLS, WI 54615-1398

Telephone: (715) 284 - 9463

Fax Number: (715) 284 - 2232

Email Address: tlarson@wppisys.org

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

Name: KIM SHULT

Title: SENIOR MANGER

Office Address: BAKER TILLY VIRCHOW KRAUSE, LLP

225 S SIXTH ST STE 2300
MINNEAPOLIS, MN 55402

Telephone: (612) 876 - 4912

Fax Number: (612) 238 - 9100

Email Address: kimberly.shult@bakertilly.com

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

Name: JOHN LUND

Title: PRESIDENT

Office Address:

P.O. BOX 516
BLACK RIVER FALLS, WI 54615

Telephone: (715) 284 - 4585

Fax Number:

Email Address:

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

YES

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

Name:

Title:

Office Address: BAKER TILLY VIRCHOW KRAUSE, LLP

225 S SIXTH ST STE 2300
MINNEAPOLIS, MN 55402

Telephone: (612) 876 - 4912 EXT

Fax Number: (612) 238 - 9100

Email Address:

IDENTIFICATION AND OWNERSHIP

Date of most recent audit report: 5/8/2009

Period covered by most recent audit: 1/1/08-12/31/08

Names and titles of utility management including manager or superintendent:

Name: GERALD EWERT

Title: ADMINISTRATOR

Office Address:

119 N WATER STREET
BLACK RIVER FALLS, WI 54615-1398

Telephone: (715) 284 - 9463

Fax Number: (715) 284 - 2232

Email Address: jewert@wppisys.org

Name of utility commission/committee: BLACK RIVER FALLS UTILITY COMMISSION

Names of members of utility commission/committee:

- MR EUGENE G BOISEN, SECRETARY
- MR FREDERICK A GOETTL, COMMISSIONER
- MR JOHN S LUND, PRESIDENT
- MR DONALD E MATHEWS, COMMISSIONER
- MR CHARLEEN A ONSTAD, COMMISSIONER

Is sewer service rendered by the utility? NO

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

Date of Ordinance: [REDACTED]

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

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

Firm Name: NONE

Contact Person:

Title:

Telephone:

Fax Number:

Email Address:

Contract/Agreement beginning-ending dates:

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

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	6,389,479	6,108,324	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	5,694,483	5,614,321	2
Depreciation Expense (403)	376,711	357,242	3
Amortization Expense (404-407)	6,113	6,113	4
Taxes (408)	321,442	307,549	5
Total Operating Expenses	6,398,749	6,285,225	
Net Operating Income	(9,270)	(176,901)	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	(9,270)	(176,901)	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	14,950	714	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	18,951	31,369	10
Miscellaneous Nonoperating Income (421)	85,426	14,150	11
Total Other Income	119,327	46,233	
Total Income	110,057	(130,668)	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(38,132)	(38,132)	12
Other Income Deductions (426)	112,734	109,743	13
Total Miscellaneous Income Deductions	74,602	71,611	
Income Before Interest Charges	35,455	(202,279)	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	113,295	92,008	14
Amortization of Debt Discount and Expense (428)	12,244	5,750	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	212	678	18
Interest Charged to Construction--Cr. (432)	28,734	11,152	19
Total Interest Charges	97,017	87,284	
Net Income	(61,562)	(289,563)	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	9,670,168	9,963,971	20
Balance Transferred from Income (433)	(61,562)	(289,563)	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	9,046	0	23
Appropriations of Surplus--Debit (436)	4,240	4,240	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	9,595,320	9,670,168	

DETAILS OF INCOME STATEMENT ACCOUNTS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
UTILITY OPERATING INCOME				
Operating Revenues (400):				
Derived	6,389,479	0	6,389,479	1
Total (Acct. 400):	6,389,479	0	6,389,479	
Operation and Maintenance Expense (401-402):				
Derived	5,694,483	0	5,694,483	2
Total (Acct. 401-402):	5,694,483	0	5,694,483	
Depreciation Expense (403):				
Derived	376,711	0	376,711	3
Total (Acct. 403):	376,711	0	376,711	
Amortization Expense (404-407):				
Derived	6,113	0	6,113	4
Total (Acct. 404-407):	6,113	0	6,113	
Taxes (408):				
Derived	321,442	0	321,442	5
Total (Acct. 408):	321,442	0	321,442	
Revenues from Utility Plant Leased to Others (412):				
NONE			0	6
Total (Acct. 412):	0	0	0	
Expenses of Utility Plant Leased to Others (413):				
NONE			0	7
Total (Acct. 413):	0	0	0	
TOTAL UTILITY OPERATING INCOME:	(9,270)	0	(9,270)	
OTHER INCOME				
Income from Merchandising, Jobbing and Contract Work (415-416):				
Derived	0	0	0	8
Total (Acct. 415-416):	0	0	0	
Income from Nonutility Operations (417):				
INCOME FROM NONUTILITY OPERATIONS	14,950		14,950	9
Total (Acct. 417):	14,950	0	14,950	
Nonoperating Rental Income (418):				
NONE			0	10
Total (Acct. 418):	0	0	0	
Interest and Dividend Income (419):				
INTEREST AND DIVIDENDS	18,951		18,951	11
Total (Acct. 419):	18,951	0	18,951	
Miscellaneous Nonoperating Income (421):				
Contributed Plant - Water		50,651	50,651	12
Contributed Plant - Electric		7,500	7,500	13

DETAILS OF INCOME STATEMENT ACCOUNTS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
OTHER INCOME				
Miscellaneous Nonoperating Income (421):				
REVENUE FROM MERCH JOB & CONSTRUCTION WORK	27,275		27,275	14
Total (Acct. 421):	27,275	58,151	85,426	
TOTAL OTHER INCOME:	61,176	58,151	119,327	
MISCELLANEOUS INCOME DEDUCTIONS				
Miscellaneous Amortization (425):				
Regulatory Liability (253) Amortization	(38,132)	0	(38,132)	15
NONE			0	16
Total (Acct. 425):	(38,132)	0	(38,132)	
Other Income Deductions (426):				
Depreciation Expense on Contributed Plant - Water	0	60,762	60,762	17
Depreciation Expense on Contributed Plant - Electric	0	51,972	51,972	18
NONE			0	19
Total (Acct. 426):	0	112,734	112,734	
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(38,132)	112,734	74,602	
INTEREST CHARGES				
Interest on Long-Term Debt (427):				
Derived	113,295	0	113,295	20
Total (Acct. 427):	113,295	0	113,295	
Amortization of Debt Discount and Expense (428):				
NONE	12,244		12,244	21
Total (Acct. 428):	12,244	0	12,244	
Amortization of Premium on Debt--Cr. (429):				
NONE			0	22
Total (Acct. 429):	0	0	0	
Interest on Debt to Municipality (430):				
Derived	0	0	0	23
Total (Acct. 430):	0	0	0	
Other Interest Expense (431):				
Derived	212	0	212	24
Total (Acct. 431):	212	0	212	
Interest Charged to Construction--Cr. (432):				
CAPITALIZED INTEREST	28,734		28,734	25
Total (Acct. 432):	28,734	0	28,734	
TOTAL INTEREST CHARGES:	97,017	0	97,017	
NET INCOME:	(6,979)	(54,583)	(61,562)	
EARNED SURPLUS				
Unappropriated Earned Surplus (Beginning of Year) (216):				
Derived	6,447,308	3,222,860	9,670,168	26
Total (Acct. 216):	6,447,308	3,222,860	9,670,168	

DETAILS OF INCOME STATEMENT ACCOUNTS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
EARNED SURPLUS				
Balance Transferred from Income (433):				
Derived	(6,979)	(54,583)	(61,562)	27
Total (Acct. 433):	(6,979)	(54,583)	(61,562)	
Miscellaneous Credits to Surplus (434):				
NONE			0	28
Total (Acct. 434):	0	0	0	
Miscellaneous Debits to Surplus--Debit (435):				
NONE	0		0	29
MISCELLANEOUS GENERAL EXPENSE	9,046	0	9,046	30
Total (Acct. 435)--Debit:	9,046	0	9,046	
Appropriations of Surplus--Debit (436):				
Detail appropriations to (from) account 215	4,240		4,240	31
Total (Acct. 436)--Debit:	4,240	0	4,240	
Appropriations of Income to Municipal Funds--Debit (439):				
NONE			0	32
Total (Acct. 439)--Debit:	0	0	0	
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	6,427,043	3,168,277	9,595,320	

DETAILS OF INCOME STATEMENT ACCOUNTS

Details of Income Statement Accounts (Page F-02)

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

Loss on Disposal of Plant

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
TRANSPORTATION					0	6
INSURANCE					0	7
INVENTORY					0	8
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	821,315	5,568,164	0	0	6,389,479	1
Less: interdepartmental sales	156	15,453	0	0	15,609	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained	1,545	11,448			12,993	5
Other Increases or (Decreases)						
to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	819,614	5,541,263	0	0	6,360,877	

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	151,369	0	151,369	1
Electric operating expenses	462,290	17,378	479,668	2
Gas operating expenses	0	0	0	3
Heating operating expenses	0	0	0	4
Sewer operating expenses	0	0	0	5
Merchandising and jobbing	0	0	0	6
Other nonutility expenses	0	0	0	7
Water utility plant accounts	7,316	0	7,316	8
Electric utility plant accounts	33,649	1,448	35,097	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	5,826	251	6,077	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	19,077	(19,077)	0	18
All other accounts	0	0	0	19
Total Payroll	679,527	0	679,527	

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	3.2	1
Electric	9.0	2
Gas		3
Sewer	2.8	4

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101)	18,155,166	18,409,603	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	6,551,982	6,138,472	2
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
Total Net Utility Plant	11,603,184	12,271,131	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	6
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	7
Other Investments (124)	0	0	8
Sinking Funds (125)	115,251	101,888	9
Depreciation Fund (126)	0	0	10
Other Special Funds (128)	753,351	276,084	11
Total Other Property and Investments	868,602	377,972	
CURRENT AND ACCRUED ASSETS			
Cash (131)	167,287	1,392,433	12
Special Deposits (134)	83,264	83,864	13
Working Funds (135)			14
Temporary Cash Investments (136)			15
Notes Receivable (141)	0	0	16
Customer Accounts Receivable (142)	623,139	580,042	17
Other Accounts Receivable (143)	36,435	72,590	18
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	19
Receivables from Municipality (145)	32,527	18,243	20
Plant Materials and Operating Supplies (154)	229,451	246,980	21
Merchandise (155)	0	0	22
Other Materials and Supplies (156)	0	0	23
Stores Expense (163)	0	0	24
Prepayments (165)	0	0	25
Interest and Dividends Receivable (171)			26
Accrued Utility Revenues (173)			27
Miscellaneous Current and Accrued Assets (174)			28
Total Current and Accrued Assets	1,172,103	2,394,152	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	49,355	61,598	29
Extraordinary Property Losses (182)	92,644	0	30
Preliminary Survey and Investigation Charges (183)	1,096,257	0	31
Clearing Accounts (184)	0	0	32
Temporary Facilities (185)	0	0	33
Miscellaneous Deferred Debits (186)	0	0	34
Total Deferred Debits	1,238,256	61,598	
Total Assets and Other Debits	14,882,145	15,104,853	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	1,134,417	1,134,417	35
Appropriated Earned Surplus (215)	42,383	42,383	36
Unappropriated Earned Surplus (216)	9,595,320	9,670,168	37
Total Proprietary Capital	10,772,120	10,846,968	
LONG-TERM DEBT			
Bonds (221)	2,410,000	2,510,000	38
Advances from Municipality (223)	0	0	39
Other Long-Term Debt (224)	230,000	230,000	40
Total Long-Term Debt	2,640,000	2,740,000	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	41
Accounts Payable (232)	497,845	518,995	42
Payables to Municipality (233)	0	7,537	43
Customer Deposits (235)	23,701	21,791	44
Taxes Accrued (236)	240,671	235,786	45
Interest Accrued (237)	32,985	22,933	46
Tax Collections Payable (241)			47
Miscellaneous Current and Accrued Liabilities (242)	140,980	137,968	48
Total Current and Accrued Liabilities	936,182	945,010	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	49
Customer Advances for Construction (252)		900	50
Other Deferred Credits (253)	533,843	571,975	51
Total Deferred Credits	533,843	572,875	
OPERATING RESERVES			
Property Insurance Reserve (261)			52
Injuries and Damages Reserve (262)			53
Pensions and Benefits Reserve (263)			54
Miscellaneous Operating Reserves (265)			55
Total Operating Reserves	0	0	
Total Liabilities and Other Credits	14,882,145	15,104,853	

NET UTILITY PLANT

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

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
First of Year:					
Total Utility Plant - First of Year	8,817,215	0	0	9,592,388	1
	<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>				
Plant Accounts:					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	5,902,832	0	0	7,456,852	2
Utility Plant in Service - Contributed Plant (101.2)	3,112,333	0	0	1,450,244	3
Utility Plant Purchased or Sold (102)					4
Utility Plant Leased to Others (104)					5
Property Held for Future Use (105)				232,905	6
Completed Construction not Classified (106)					7
Construction Work in Progress (107)				0	8
Total Utility Plant	9,015,165	0	0	9,140,001	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (111.1)	1,294,470	0	0	3,765,656	9
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	834,722	0	0	586,718	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)				70,416	13
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					14
Accumulated Provision for Amortization of Property Held for Future Use (116)					15
Total Accumulated Provision	2,129,192	0	0	4,422,790	
Other Utility Plant Accounts:					
Utility Plant Acquisition Adjustments (117)					16
Accumulated Provision for Amortization of Utility Plant Acquisition Adjustments (118)					17
Other Utility Plant Adjustments (119)					18
Total Other Utility Plant Accounts	0	0	0	0	
Net Utility Plant	6,885,973	0	0	4,717,211	

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

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

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

Particulars (a)	Water (b)	Electric (c)	(d)	(e)	Total (f)	
Balance first of year (111.1)	1,113,507	3,655,483			4,768,990	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	149,108	227,603			376,711	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	6,555				6,555	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	0	94,526			94,526	10
Other credits (specify):						11
Adjustment to 323	49,300				49,300	12
Other adjustments		89			89	13
					0	14
					0	15
Total credits	204,963	322,218	0	0	527,181	16
Debits during year						17
Book cost of plant retired	20,374	201,842			222,216	18
Cost of removal	0	10,203			10,203	19
Other debits (specify):						20
Adjustments to W-10	3,626				3,626	21
					0	22
					0	23
					0	24
Total debits	24,000	212,045	0	0	236,045	25
Balance end of year (111.1)	1,294,470	3,765,656	0	0	5,060,126	26
Footnotes						27

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

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

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

Particulars (a)	Water (b)	Electric (c)	(d)	(e)	Total (f)	
Balance first of year (111.2)	770,335	534,838			1,305,173	1
Credits During Year						2
Accruals:						3
Charged Other Income Deductions (426)	60,762	51,972			112,734	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	0	0			0	10
Other credits (specify):						11
Adjustments/reclassifications W-12	3,625				3,625	12
					0	13
					0	14
					0	15
Total credits	64,387	51,972	0	0	116,359	16
Debits during year						17
Book cost of plant retired	0	0			0	18
Cost of removal	0	0			0	19
Other debits (specify):						20
Adjustments from E-11		92			92	21
					0	22
					0	23
					0	24
Total debits	0	92	0	0	92	25
Balance end of year (111.2)	834,722	586,718	0	0	1,421,440	26
Footnotes						27

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

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

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

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

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel (151)					0	0	1
Fuel stock expenses (152)					0	0	2
Plant mat. & oper. sup. (154)			203,795		203,795	218,100	3
Total Electric Utility					203,795	218,100	

Account	Total End of Year	Amount Prior Year	
Electric utility total	203,795	218,100	1
Water utility (154)	25,656	28,880	2
Sewer utility (154)		0	3
Heating utility (154)		0	4
Gas utility (154)		0	5
Merchandise (155)		0	6
Other materials & supplies (156)		0	7
Stores expense (163)		0	8
Total Materials and Supplies	229,451	246,980	

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

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

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
ELECTRIC BONDS ANTICIPATION NOTES 2008-DISCOUNT	4,812	428	0	1
ELECTRIC BONDS ANTICIPATION NOTES 2008-ISSUANCE COSTS	4,215	428	6,674	2
WATER SYSTEM REVENUE BONDS 1997	1,098	428	8,783	3
WATER SYSTEM REVENUE BONDS 2006	2,119	428	33,898	4
Total			49,355	
Unamortized premium on debt (251)				
NONE				5
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	1,134,417	1
Changes during year (explain):		
NONE	0	2
Balance end of year	<u><u>1,134,417</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)	
WATER SYS REVENUE BONDS 2003	07/10/2003	12/01/2017	2.52%	455,000	1
WATER SYS REVENUE BONDS 2006	03/28/2006	12/01/2025	4.10%	1,210,000	2
ELECTRIC BOND ANTICIPATION NOTES 2008	08/01/2008	08/01/2011	3.95%	745,000	3
Total Bonds (Account 221):				2,410,000	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances from Municipality (223)					
NONE	00/00/0000	00/00/0000	0.00%		1
Total for Account 223				0	
Other Long-Term Debt (224)					
TRUST FUND LOAN PAYABLE-HYDRO UNIT	09/05/2008	03/15/2018	4.25%	230,000	2
Total for Account 224				230,000	
Notes Payable (231)					
NONE	00/00/0000	00/00/0000	0.00%		3
Total for Account 231				0	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	235,786	1
Accruals:		
Charged water department expense	113,021	2
Charged electric department expense	208,421	3
Charged sewer department expense	1,827	4
Other (explain):		
NONE		5
Total Accruals and other credits	323,269	
Taxes paid during year:		
County, state and local taxes	235,786	6
Social Security taxes	45,216	7
PSC Remainder Assessment	5,451	8
Other (explain):		
Gross receipts tax	31,931	9
Total payments and other debits	318,384	
Balance end of year	240,671	

INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
ELECTRIC BOND ANTICIPATION NOTE 2008	11,152	28,734	28,283	11,603	1
WATER SYS REVENUE BONDS 2003	1,880	22,133	22,132	1,881	2
WATER SYS REVENUE BONDS 2006	4,357	52,653	52,708	4,302	3
Subtotal	17,389	103,520	103,123	17,786	
Advances from Municipality (223)					
NONE	0			0	4
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
STATE TRUST FUND LOAN-HYDRO UNIT	3,133	9,775	0	12,908	5
Subtotal	3,133	9,775	0	12,908	
Notes Payable (231)					
CUSTOMER DEPOSITS	2,411	212	332	2,291	* 6
Subtotal	2,411	212	332	2,291	
Total	22,933	113,507	103,455	32,985	

INTEREST ACCRUED (ACCT. 237)

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

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

Account 231 is interest accrued on customer deposits.

DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Sinking Funds (125):		
REDEMPTION ACCOUNT- WATER	55,213	3
REDEMPTION ACCOUNT- ELECTRIC	60,038	4
Total (Acct. 125):	115,251	
Depreciation Fund (126):		
NONE		5
Total (Acct. 126):	0	
Other Special Funds (128):		
BOILER INSURANCE- ELECTRIC AND WATER	85,833	6
RESERVE ACCOUNT- WATER	195,599	7
SINKING FUND CD- WATER	101,488	8
SINKING FUND CD- ELECTRIC	370,431	9
Total (Acct. 128):	753,351	
Special Deposits (134):		
LOCAL GOVERNMENT INVESTMENT POOL	83,264	10
Total (Acct. 134):	83,264	
Notes Receivable (141):		
NONE		11
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	71,620	12
Electric	551,519	13
Sewer (Regulated)		14
Other (specify):		
NONE		15
Total (Acct. 142):	623,139	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		16
Merchandising, jobbing and contract work		17
Other (specify):		
POLE CONTACTS REVENUE	22,000	18
THIRD PARTY BUY OUT- FLYING J	13,889	19
MISCELLANEOUS ACCOUNTS- ELECTRIC	538	20
MISCELLANEOUS ACCOUNTS- WATER	8	21
Total (Acct. 143):	36,435	

DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

Particulars (a)	Balance End of Year (b)	
Receivables from Municipality (145):		
CITY OF BLACK RIVER FALLS- TAX ROLL ITEMS	12,477	22
TOWN OF BROCKWAY- TAX ROLL ITEMS	1,231	23
CITY OF BLACK RIVER FALLS- OPERATING ITEMS	18,819	* 24
Total (Acct. 145):	32,527	
Prepayments (165):		
NONE		25
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
LOSS ON DISPOSAL OF DAM	92,644	* 26
Total (Acct. 182):	92,644	
Preliminary Survey and Investigation Charges (183):		
PRE-CONSTRUCTION COSTS FOR DAM RECONSTRUCTION	1,096,257	27
Total (Acct. 183):	1,096,257	
Clearing Accounts (184):		
NONE		28
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE		29
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
NONE		30
Total (Acct. 186):	0	
Payables to Municipality (233):		
NONE		31
Total (Acct. 233):	0	
Other Deferred Credits (253):		
Regulatory Liability	533,843	32
NONE		33
Total (Acct. 253):	533,843	

DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

Extraordinary Property Losses (Acct 182): amortization requires PSC authorization. Provide date of authorization.

The utility is currently applying for an electric rate increase with the Commission. The authorization is being requested with that application.

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

Receivables from Municipality (145): Amount due from city for safety costs and digger tickets \$24,593 less payable for insurance \$5,774.

RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service (101.1)	5,824,853	7,505,755	0	0	13,330,608	1
Materials and Supplies	27,268	210,947	0	0	238,215	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (111.1)	1,203,988	3,710,569	0	0	4,914,557	4
Customer Advances for Construction					0	5
Regulatory Liability	347,154	205,755	0	0	552,909	6
NONE					0	7
Average Net Rate Base	4,300,979	3,800,378	0	0	8,101,357	
Net Operating Income	91,728	(100,998)	0	0	(9,270)	8
Net Operating Income as a percent of						
Average Net Rate Base	2.13%	-2.66%	N/A	N/A	-0.11%	

**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	359,125	212,850	0	0	571,975	1
Add credits during year:					0	2
Deduct charges:						
Miscellaneous Amortization (425)	23,942	14,190	0	0	38,132	3
Other (specify):					0	4
Balance End of Year	335,183	198,660	0	0	533,843	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

Increase in electric rates in 2009 550-ER-103
Increase in water rates in 2010 550-WR-103

*

7. Any additional matters.

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	811,637	820,483	1
Total Sales of Water	811,637	820,483	
Other Operating Revenues			
Forfeited Discounts (470)	1,829	1,741	2
Rents from Water Property (472)	0	0	3
Interdepartmental Rents (473)	0	0	4
Other Water Revenues (474)	7,849	5,585	5
Total Other Operating Revenues	9,678	7,326	
Total Operating Revenues	821,315	827,809	
Operation and Maintenance Expenses			
Source of Supply Expense (600-617)	3,868	23,006	6
Pumping Expenses (620-633)	58,918	67,629	7
Water Treatment Expenses (640-652)	81,002	86,610	8
Transmission and Distribution Expenses (660-678)	79,882	92,510	9
Customer Accounts Expenses (901-906)	37,982	44,379	10
Sales Expenses (910)	0	0	11
Administrative and General Expenses (920-932)	205,806	184,285	12
Total Operation and Maintenance Expenses	467,458	498,419	
Other Operating Expenses			
Depreciation Expense (403)	149,108	137,441	13
Amortization Expense (404-407)		0	14
Taxes (408)	113,021	112,364	15
Total Other Operating Expenses	262,129	249,805	
Total Operating Expenses	729,587	748,224	
NET OPERATING INCOME	91,728	79,585	

WATER OPERATING REVENUES - SALES OF WATER

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

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential (460.1)				1
Commercial (460.2)				2
Industrial (460.3)				3
Public Authority (460.4)				4
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential (461.1)	1,230	53,080	293,180	5
Commercial (461.2)	260	55,226	210,621	6
Industrial (461.3)	24	10,322	34,584	7
Public Authority (461.4)	45	9,193	40,704	8
Total Metered Sales to General Customers (461)	1,559	127,821	579,089	
Private Fire Protection Service (462)	24		17,854	9
Public Fire Protection Service (463)	1		214,538	10
Other Water Sales (465)				11
Sales for Resale (466)		0	0	12
Interdepartmental Sales (467)	3	2,240	156	13
Total Sales of Water	1,587	130,061	811,637	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

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

OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		1
Other (specify):		
Wholesale fire protection billed		2
Amount billed (usually per rate schedule F-1 or Fd-1)	214,538	3
NONE		4
Total Public Fire Protection Service (463)	214,538	
Forfeited Discounts (470):		
NONE		5
Customer late payment charges	1,829	6
Other (specify):		
Total Forfeited Discounts (470)	1,829	
Rents from Water Property (472):		
NONE		7
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE		8
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
OTHER	1,624	9
Return on net investment in meters charged to sewer department	6,225	10
Other (specify):		
Total Other Water Revenues (474)	7,849	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
SOURCE OF SUPPLY EXPENSES			
Operation Supervision and Engineering (600)	0		1
Operation Labor and Expenses (601)	0		2
Purchased Water (602)	0		3
Miscellaneous Expenses (603)	0		4
Rents (604)	0		5
Maintenance Supervision and Engineering (610)	0		6
Maintenance of Structures and Improvements (611)	0		7
Maintenance of Collecting and Impounding Reservoirs (612)	0		8
Maintenance of Lake, River and Other Intakes (613)	0		9
Maintenance of Wells and Springs (614)	3,868	23,006	* 10
Maintenance of Supply Mains (616)	0		11
Maintenance of Miscellaneous Water Source Plant (617)	0		12
Total Source of Supply Expenses	3,868	23,006	
PUMPING EXPENSES			
Operation Supervision and Engineering (620)	18,352	23,422	13
Fuel for Power Production (621)	0		14
Power Production Labor and Expenses (622)	0		15
Fuel or Power Purchased for Pumping (623)	33,771	31,881	16
Pumping Labor and Expenses (624)	2,895	4,719	17
Expenses Transferred--Credit (625)	0		18
Miscellaneous Expenses (626)	0		19
Rents (627)	0		20
Maintenance Supervision and Engineering (630)	0		21
Maintenance of Structures and Improvements (631)	0		22
Maintenance of Power Production Equipment (632)	0		23
Maintenance of Pumping Equipment (633)	3,900	7,607	24
Total Pumping Expenses	58,918	67,629	
WATER TREATMENT EXPENSES			
Operation Supervision and Engineering (640)	0		25
Chemicals (641)	47,610	52,339	26
Operation Labor and Expenses (642)	27,106	33,497	27
Miscellaneous Expenses (643)	135		28
Rents (644)	0		29
Maintenance Supervision and Engineering (650)	0		30
Maintenance of Structures and Improvements (651)	0		31
Maintenance of Water Treatment Equipment (652)	6,286	639	32
Total Water Treatment Expenses	81,002	86,610	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Supervision and Engineering (660)	23,850	39,710	* 33
Storage Facilities Expenses (661)	0	0	34
Transmission and Distribution Lines Expenses (662)	12,939	13,820	35
Meter Expenses (663)	0	0	36
Customer Installations Expenses (664)	0	101	37
Miscellaneous Expenses (665)	0	0	38
Rents (666)	0	0	39
Maintenance Supervision and Engineering (670)	0	0	40
Maintenance of Structures and Improvements (671)	0	0	41
Maintenance of Distribution Reservoirs and Standpipes (672)	1,045	2,053	42
Maintenance of Transmission and Distribution Mains (673)	22,526	14,934	43
Maintenance of Services (675)	9,952	12,903	44
Maintenance of Meters (676)	5,857	2,595	45
Maintenance of Hydrants (677)	3,713	6,394	46
Maintenance of Miscellaneous Plant (678)		0	47
Total Transmission and Distribution Expenses	79,882	92,510	
CUSTOMER ACCOUNTS EXPENSES			
Supervision (901)	0	0	48
Meter Reading Expenses (902)	4,292	6,052	49
Customer Records and Collection Expenses (903)	31,792	37,453	50
Uncollectible Accounts (904)	1,545	9	51
Miscellaneous Customer Accounts Expenses (905)	353	865	52
Customer Service and Information Expenses (906)	0	0	53
Total Customer Accounts Expenses	37,982	44,379	
SALES EXPENSES			
Sales Expenses (910)		0	54
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	43,671	39,686	55
Office Supplies and Expenses (921)	9,159	8,036	56
Administrative Expenses Transferred--Credit (922)	0	0	57
Outside Services Employed (923)	23,226	26,176	58
Property Insurance (924)	4,671	779	59
Injuries and Damages (925)	5,225	10,388	60
Employee Pensions and Benefits (926)	90,729	79,101	61
Regulatory Commission Expenses (928)	5,427	0	62
Duplicate Charges--Credit (929)	0	0	63

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
ADMINISTRATIVE AND GENERAL EXPENSES			
Miscellaneous General Expenses (930)	11,100	8,013	64
Rents (931)	0	0	65
Maintenance of General Plant (932)	12,598	12,106	66
Total Administrative and General Expenses	205,806	184,285	
 Total Operation and Maintenance Expenses	467,458	498,419	

WATER OPERATION & MAINTENANCE EXPENSES

Water Operation & Maintenance Expenses (Page W-05)

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

Maintenance of Wells and Springs (614): During 2008, there was a large expense for well repairs, this is not a recurring item in 2009.

Operation Supervision and Engineering (660): Decrease due to labor allocated based on actual time worked.

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		103,083	102,847	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		1,827	1,550	2
Net property tax equivalent		101,256	101,297	
Social Security		11,027	10,737	3
PSC Remainder Assessment		738	330	4
Other (specify): NONE			0	5
Total tax expense		113,021	112,364	

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			Jackson				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.173283				3
County tax rate	mills		6.272414				4
Local tax rate	mills		7.449655				5
School tax rate	mills		7.192995				6
Voc. school tax rate	mills		2.031008				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		23.119355				10
Less: state credit	mills		1.152000				11
Net tax rate	mills		21.967355				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		7.449655				14
Combined School Tax Rate	mills		9.224003				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		16.673658				17
Total Tax Rate	mills		23.119355				18
Ratio of Local and School Tax to Total	dec.		0.721199				19
Total tax net of state credit	mills		21.967355				20
Net Local and School Tax Rate	mills		15.842837				21
Utility Plant, Jan. 1	\$	6,827,469	6,827,469				22
Materials & Supplies	\$	28,880	28,880				23
Subtotal	\$	6,856,349	6,856,349				24
Less: Plant Outside Limits	\$	243,946	243,946				25
Taxable Assets	\$	6,612,403	6,612,403				26
Assessment Ratio	dec.		0.984000				27
Assessed Value	\$	6,506,605	6,506,605				28
Net Local & School Rate	mills		15.842837				29
Tax Equiv. Computed for Current Year	\$	103,083	103,083				30
Tax Equivalent per 1994 PSC Report	\$	59,419					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	103,083					34
Footnotes							35

PROPERTY TAX EQUIVALENT (WATER)

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

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

The City Council has exempted all new major improvements for 10 years from the property tax equivalent. As a result, not all of the net utility plant reported is used for the tax calculation.

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT						
Organization (301)	0				0	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
Total Intangible Plant	0	0	0	0	0	
SOURCE OF SUPPLY PLANT						
Land and Land Rights (310)	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)	299,293				299,293	8
Supply Mains (316)	23,906				23,906	9
Other Water Source Plant (317)	0				0	10
Total Source of Supply Plant	323,199	0	0	0	323,199	
PUMPING PLANT						
Land and Land Rights (320)	91,335				91,335	11
Structures and Improvements (321)	1,145,904				1,145,904	12
Other Power Production Equipment (323)	37,571			49,300	86,871	13 *
Electric Pumping Equipment (325)	258,052				258,052	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	0				0	16
Total Pumping Plant	1,532,862	0	0	49,300	1,582,162	
WATER TREATMENT PLANT						
Land and Land Rights (330)	0				0	17
Structures and Improvements (331)	0				0	18
Sand or Other Media Filtration Equipment (332)	273,204				273,204	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
Total Water Treatment Plant	273,204	0	0	0	273,204	
TRANSMISSION AND DISTRIBUTION PLANT						
Land and Land Rights (340)	341				341	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	86,476				86,476	24
Transmission and Distribution Mains (343)	2,265,780	60,460	3,773		2,322,467	25
Services (345)	368,185	12,007	240		379,952	26
Meters (346)	234,431	37,281	11,731		259,981	27
Hydrants (348)	309,610	11,473			321,083	28

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT						
Other Transmission and Distribution Plant (349)	0				0	29
Total Transmission and Distribution Plant	3,264,823	121,221	15,744	0	3,370,300	
GENERAL PLANT						
Land and Land Rights (389)	2,802				2,802	30
Structures and Improvements (390)	86,671				86,671	31
Office Furniture and Equipment (391)	5,260				5,260	32
Computer Equipment (391.1)	15,527	2,009	4,630		12,906	33
Transportation Equipment (392)	45,670	3,802			49,472	34
Stores Equipment (393)	21				21	35
Tools, Shop and Garage Equipment (394)	24,508				24,508	36
Laboratory Equipment (395)	17,374				17,374	37
Power Operated Equipment (396)	0				0	38
Communication Equipment (397)	2,815				2,815	39
SCADA Equipment (397.1)	152,138				152,138	40
Miscellaneous Equipment (398)	0				0	41
Total General Plant	352,786	5,811	4,630	0	353,967	
Total utility plant in service directly assignable	5,746,874	127,032	20,374	49,300	5,902,832	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	5,746,874	127,032	20,374	49,300	5,902,832	

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

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

If Adjustments for any account are nonzero, please explain.

Account 323: Adjustment necessary to correct error several years ago for a removal of equipment recorded twice. This was discovered during the 2009 rate case. The adjustment was also added back to accumulated depreciation.

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT						
Organization (301)	0				0	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
Total Intangible Plant	0	0	0	0	0	
SOURCE OF SUPPLY PLANT						
Land and Land Rights (310)	0				0	4
Structures and Improvements (311)	0				0	5
Collecting and Impounding Reservoirs (312)	0				0	6
Lake, River and Other Intakes (313)	0				0	7
Wells and Springs (314)	268,043				268,043	8
Supply Mains (316)	0				0	9
Other Water Source Plant (317)	0				0	10
Total Source of Supply Plant	268,043	0	0	0	268,043	
PUMPING PLANT						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	269,683				269,683	12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	24,587				24,587	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	0				0	16
Total Pumping Plant	294,270	0	0	0	294,270	
WATER TREATMENT PLANT						
Land and Land Rights (330)	0				0	17
Structures and Improvements (331)	0				0	18
Sand or Other Media Filtration Equipment (332)	5,466				5,466	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
Total Water Treatment Plant	5,466	0	0	0	5,466	
TRANSMISSION AND DISTRIBUTION PLANT						
Land and Land Rights (340)	0				0	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	211,874				211,874	24
Transmission and Distribution Mains (343)	1,589,466	35,619			1,625,085	25
Services (345)	450,308	6,208			456,516	26
Meters (346)	0				0	27
Hydrants (348)	223,908	9,211			233,119	28

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT						
Other Transmission and Distribution Plant (349)	0				0	29
Total Transmission and Distribution Plant	2,475,556	51,038	0	0	2,526,594	
GENERAL PLANT						
Land and Land Rights (389)	0				0	30
Structures and Improvements (390)	0				0	31
Office Furniture and Equipment (391)	0				0	32
Computer Equipment (391.1)	17,960				17,960	33
Transportation Equipment (392)	0				0	34
Stores Equipment (393)	0				0	35
Tools, Shop and Garage Equipment (394)	0				0	36
Laboratory Equipment (395)	0				0	37
Power Operated Equipment (396)	0				0	38
Communication Equipment (397)	0				0	39
SCADA Equipment (397.1)	0				0	40
Miscellaneous Equipment (398)	0				0	41
Total General Plant	17,960	0	0	0	17,960	
Total utility plant in service directly assignable	3,061,295	51,038	0	0	3,112,333	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	3,061,295	51,038	0	0	3,112,333	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

--Plant Financed by Utility or Municipality--

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
SOURCE OF SUPPLY PLANT				
Structures and Improvements (311)	0	0.00%		1
Collecting and Impounding Reservoirs (312)	0	0.00%		2
Lake, River and Other Intakes (313)	0	0.00%		3
Wells and Springs (314)	94,689	2.90%	8,680	4
Supply Mains (316)	5,240	1.80%	432 *	5
Other Water Source Plant (317)	0	0.00%		6
Total Source of Supply Plant	99,929		9,112	
PUMPING PLANT				
Structures and Improvements (321)	166,641	3.20%	36,668 *	7
Other Power Production Equipment (323)	(49,893)	4.40%	2,737 *	8
Electric Pumping Equipment (325)	63,673	4.40%	11,354	9
Diesel Pumping Equipment (326)	0	0.00%		10
Other Pumping Equipment (328)	0	0.00%		11
Total Pumping Plant	180,421		50,759	
WATER TREATMENT PLANT				
Structures and Improvements (331)	0	0.00%		12
Sand or Other Media Filtration Equipment (332)	33,296	3.30%	9,016 *	13
Membrane Filtration Equipment (333)	0	0.00%		14
Other Water Treatment Equipment (334)	0	0.00%		15
Total Water Treatment Plant	33,296		9,016	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	0	0.00%		16
Distribution Reservoirs and Standpipes (342)	55,925	1.30%		* 17
Transmission and Distribution Mains (343)	369,515	1.30%	29,823 *	* 18
Services (345)	107,058	2.90%	10,847 *	* 19
Meters (346)	91,567	5.50%	13,595 *	* 20
Hydrants (348)	45,704	2.20%	6,938 *	* 21
Other Transmission and Distribution Plant (349)	0	0.00%		22
Total Transmission and Distribution Plant	669,769		61,203	
GENERAL PLANT				
Structures and Improvements (390)	26,287	2.90%	2,514	23
Office Furniture and Equipment (391)	3,063	5.80%	305	24
Computer Equipment (391.1)	12,914	5.80%	0 *	* 25
Transportation Equipment (392)	23,110	13.30%	6,327 *	* 26
Stores Equipment (393)	21	13.30%	0	27
Tools, Shop and Garage Equipment (394)	20,237	5.80%	1,422	28
Laboratory Equipment (395)	6,494	5.80%	1,009	29

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314					103,369	4
316				1	5,673 *	5
317					0	6
	0	0	0	1	109,042	
321				10,000	213,309 *	7
323				45,062	(2,094) *	8
325				0	75,027	9
326					0	10
328					0	11
	0	0	0	55,062	286,242	
331					0	12
332				(10,000)	32,312 *	13
333					0	14
334					0	15
	0	0	0	(10,000)	32,312	
341					0	16
342				1	55,926 *	17
343	3,773			361	395,926 *	18
345	240			63	117,728 *	19
346	11,731			90	93,521 *	20
348				96	52,738 *	21
349					0	22
	15,744	0	0	611	715,839	
390					28,801	23
391					3,368	24
391.1	4,630			(2)	8,282 *	25
392				1	29,438 *	26
393					21	27
394					21,659	28
395					7,503	29

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

--Plant Financed by Utility or Municipality--

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
GENERAL PLANT				
Power Operated Equipment (396)	0	0.00%		30
Communication Equipment (397)	2,974	9.20%	0 *	31
SCADA Equipment (397.1)	34,992	9.20%	13,996	32
Miscellaneous Equipment (398)	0	0.00%		33
Total General Plant	130,092		25,573	
Total accum. prov. directly assignable	1,113,507		155,663	
 Common Utility Plant Allocated to Water Department	 0	 0.00%		 34
Total accum. prov. for depreciation	1,113,507		155,663	

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
396					0	30
397				1	2,975 *	31
397.1					48,988	32
398					0	33
	4,630	0	0	0	151,035	
	20,374	0	0	45,674	1,294,470	
					0	34
	20,374	0	0	45,674	1,294,470	

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

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

If End of Year Balance is less than zero, please explain.

Account 323: This account is negative due to prior year disposals. Current assets are being depreciated so the negative balance should correct itself in the next year.

If Accumulated Depreciation End of Year Balance is greater than the equivalent Plant in Service (Financed by Utility or Municipality) EOY Balance, please explain.

Acct 397: This account is slightly overdepreciated, however no depreciation expense has been taken in 2009.

If Adjustments for any account are nonzero, please explain.

Account 323: The adjustment is to correct a \$49,300 error in a prior year for disposing of an asset twice. The corresponding adjustment is on W-08. Another adjustment of \$4,238 was made to transfer negative balance from W-10.

Accounts 321 and 332: Reclassification was necessary for these accounts to match the utility's records. The adjustments offset for a \$0 net affect.

Other accounts have minor adjustments to adjust to utility accounting records. Some of the adjustments have offsets on W-10.

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

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ACCUMULATED PROVISION FOR DEPRECIATION - WATER

--Plant Financed by Contributions--

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
SOURCE OF SUPPLY PLANT				
Structures and Improvements (311)	0	0.00%		1
Collecting and Impounding Reservoirs (312)	0	0.00%		2
Lake, River and Other Intakes (313)	0	0.00%		3
Wells and Springs (314)	99,308	2.90%	7,773	* 4
Supply Mains (316)	0	0.00%		5
Other Water Source Plant (317)	0	0.00%		6
Total Source of Supply Plant	99,308		7,773	
PUMPING PLANT				
Structures and Improvements (321)	104,313	3.20%	8,630	* 7
Other Power Production Equipment (323)	(4,238)	4.40%	0	* 8
Electric Pumping Equipment (325)	6,266	4.40%	1,082	* 9
Diesel Pumping Equipment (326)	0	0.00%		10
Other Pumping Equipment (328)	0	0.00%		11
Total Pumping Plant	106,341		9,712	
WATER TREATMENT PLANT				
Structures and Improvements (331)	0	0.00%		12
Sand or Other Media Filtration Equipment (332)	3,237	3.30%	182	13
Membrane Filtration Equipment (333)	0	0.00%		14
Other Water Treatment Equipment (334)	0	0.00%		15
Total Water Treatment Plant	3,237		182	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	0	0.00%		16
Distribution Reservoirs and Standpipes (342)	137,020	1.30%	4,025	17
Transmission and Distribution Mains (343)	227,126	1.30%	20,895	* 18
Services (345)	122,993	2.90%	13,149	* 19
Meters (346)	0	0.00%		20
Hydrants (348)	36,433	2.20%	5,026	* 21
Other Transmission and Distribution Plant (349)	0	0.00%		22
Total Transmission and Distribution Plant	523,572		43,095	
GENERAL PLANT				
Structures and Improvements (390)	0	0.00%		23
Office Furniture and Equipment (391)	0	0.00%		24
Computer Equipment (391.1)	37,877	1.00%		* 25
Transportation Equipment (392)	0	0.00%		26
Stores Equipment (393)	0	0.00%		27
Tools, Shop and Garage Equipment (394)	0	0.00%		28
Laboratory Equipment (395)	0	0.00%		29

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314				2	107,083	* 4
316					0	5
317					0	6
	0	0	0	2	107,083	
321				1	112,944	* 7
323				4,238	0	* 8
325				1	7,349	* 9
326					0	10
328					0	11
	0	0	0	4,240	120,293	
331					0	12
332					3,419	13
333					0	14
334					0	15
	0	0	0	0	3,419	
341					0	16
342				0	141,045	17
343				(361)	247,660	* 18
345				(159)	135,983	* 19
346					0	20
348				(96)	41,363	* 21
349					0	22
	0	0	0	(616)	566,051	
390					0	23
391					0	24
391.1				(1)	37,876	* 25
392					0	26
393					0	27
394					0	28
395					0	29

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

--Plant Financed by Contributions--

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
GENERAL PLANT				
Power Operated Equipment (396)	0	0.00%		30
Communication Equipment (397)	0	0.00%		31
SCADA Equipment (397.1)	0	0.00%		32
Miscellaneous Equipment (398)	0	0.00%		33
Total General Plant	37,877		0	
Total accum. prov. directly assignable	770,335		60,762	
Common Utility Plant Allocated to Water Department	0	0.00%		34
Total accum. prov. for depreciation	770,335		60,762	

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
396					0	30
397					0	31
397.1					0	32
398					0	33
	0	0	0	(1)	37,876	
	0	0	0	3,625	834,722	
					0	34
	0	0	0	3,625	834,722	

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

Accumulated Provision for Depreciation - Water --Plant Financed by Contributions-- (Page W-12)

If Accumulated Depreciation End of Year Balance is greater than the equivalent Plant in Service (Financed by Contributions) EOY Balance, please explain.

Account 391.1: The A/D is greater than the asset balance. No deprecation has been taken for 2009.

If Adjustments for any account are nonzero, please explain.

Account 323: The account has been negative for several years. There are no contributed assets in this account, so the negative balance is being adjusted to utility financed plant on W-10.

Other accounts are adjusted for minor amounts to match PSC report to utility accounting records. Several have offsetting adjustments on W-08.

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

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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			9,691	9,691	1
February			8,979	8,979	2
March			10,654	10,654	3
April			10,417	10,417	4
May			12,340	12,340	5
June			13,022	13,022	6
July			15,220	15,220	7
August			12,972	12,972	8
September			13,553	13,553	9
October			10,956	10,956	10
November			9,515	9,515	11
December			9,426	9,426	12
Total annual pumpage	0	0	136,745	136,745	

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):	136,745	1
Less: Gallons (000's) used in the treatment process:	2,285	2
Subtotal: Gallons (000's) entering distribution system:	134,460	3
Less: Gallons (000's) sold:	130,061	4
Gallons (000's) entering distribution system but not sold:	4,399	5
Estimated Water Usage:		6
Gallons (000's) used to flush mains:	431	7
Gallons (000's) used for fire protection:	5	8
Gallons (000's) used to prevent freezing of distribution system:		9
Gallons (000's) used for other system uses:		10
Subtotal Estimated Usage:	436	11
Estimated Water Losses:		12
Gallons (000's) lost due to main leaks or breaks:	400	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:	3,563	17
Subtotal of Estimated Losses:	3,963	18
Percentage of water entering distribution system sold:	97%	19
Percentage of unaccounted for water:	3%	20
If more than 15%, indicate causes:		21

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

OTHER STATISTICS

Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)	716	22
Date of maximum: 05/22/2009		23
Cause of maximum: Fill community swimming pool		24
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)	203	25
Date of minimum: 11/01/2009		26
Total KWH used by the utility (include pumping, treatment facilities and other utility operations):	211,013	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:	4	32
Number of service breaks repaired this year:	0	33
Population served (estimate the number of individuals served):		34
Inside municipality?	3,618	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)	
450 RYE BLUFF ROAD	6	160	30	504,000	Yes	1
550 RYE BLUFF ROAD	5	168	30	403,200	Yes	2
W9869 AIRPORT ROAD	4	104	24	792,000	Yes	3
W9885 AIRPORT ROAD	3	84	18	374,400	Yes	4

SOURCES OF WATER SUPPLY - SURFACE WATERS

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

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	ANNE DRIVE BOOSTER STATION	VAN BUREN BOOSTER STATION	WELL 3	1
Location	333 ANNE DRIVE	1225 VAN BUREN STREET	W9885 AIRPORT ROAD	2
Purpose	B	B	P	3
Destination	D	D	D	4
Pump Manufacturer	CRANE-DEMING	CRANE	LAYNE NORTHWEST	5
Year Installed	2006	2005	1979	6
Type	CENTRIFUGAL	CENTRIFUGAL	VERTICAL TURBINE	7
Actual Capacity (gpm)	250	250	250	8
Pump Motor or Standby Engine Mfr	EMERSON	US MOTORS	WESTINGHOUSE	9
Year Installed	2006	2005	1979	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	20	20	20	12
Footnotes				13
				14

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	WELL 4	WELL 5	WELL 6	15
Location	W9869 AIRPORT ROAD	550 RYE BLUFF ROAD	450 RYE BLUFF ROAD	16
Purpose	P	P	P	17
Destination	D	D	D	18
Pump Manufacturer	LAYNE NORTH WEST	LAYNE NORTH WEST	LAYNE NORTH WEST	19
Year Installed	1995	1995	1995	20
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	21
Actual Capacity (gpm)	600	300	350	22
Pump Motor or Standby Engine Mfr	US MOTOR	US MOTOR	US MOTOR	23
Year Installed	1995	1995	1995	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	40	25	25	26
Footnotes				27
				28

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	TANK 1	TANK 2	TANK 3	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	R	ET	3 4
Year constructed	1923	1970	1978	5 6
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	STEEL	7 8
Elevation difference in feet (See Headnote 3.)	72	72	131	9 10
Total capacity in gallons (actual)	150,000	500,000	250,000	11 12
WATER TREATMENT PLANT				13
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	GAS	OTHER	14 15
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	WELLHOUSE	16 17 18
Filters, type (gravity, pressure, other, none)	PRESSURE	PRESSURE	NONE	19 20
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.3549	1.3358	1.3358	21 22 23
Is a corrosion control chemical used (yes, no)?	Y	Y	Y	24 25
Is water fluoridated (yes, no)?	Y	Y	Y	26 27
Footnotes				28

WATER MAINS

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

Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	Number of Feet			Adjustments Increase or (Decrease) (g)	End of Year (h)	
			First of Year (d)	Added During Year (e)	Retired During Year (f)			
M	D	0.750	5,280				5,280	1
M	D	1.000	747				747	2
M	D	1.500	5,624				5,624	3
M	D	2.000	8,583	0	660		7,923	4
M	D	4.000	4,762	0	530		4,232	5
P	D	4.000	300				300	6
M	D	6.000	64,418				64,418	7
P	D	6.000	3,195				3,195	8
M	D	8.000	44,582	1,100	120		45,562	9
M	S	8.000	2,701				2,701	10
M	D	10.000	9,871				9,871	11
M	D	12.000	21,529				21,529	12
M	S	12.000	0				0	13
M	T	12.000	1,464				1,464	14
Total Within Municipality			173,056	1,100	1,310	0	172,846	
M	D	12.000	5,530				5,530	15
M	S	12.000	0				0	16
Total Outside of Municipality			5,530	0	0	0	5,530	
Total Utility			178,586	1,100	1,310	0	178,376	

WATER MAINS

Water Mains (Page W-19)

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

The mains added were financed partially from a grant (\$35,618) with the remaining amount paid for by the utility.

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	803		4		799		1
M	1.000	710	4			714		2
M	1.250	9				9		3
M	1.500	67				67		4
P	1.500	2				2		5
M	2.000	49				49		6
P	2.000	2				2		7
M	3.000	3				3		8
P	4.000	2				2		9
M	4.000	7				7		10
M	6.000	19	2			21		11
M	8.000	6				6		12
M	10.000	1				1		13
M	12.000	1				1		14
Total Utility		1,681	6	4	0	1,683	0	

WATER SERVICES

Water Services (Page W-20)

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

The services were financed partially with a grant (\$6,207) with the rest financed by the utility.

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

All utility-owned services are in use.

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.
6. Do not include station meters in the meter inventory used to complete these tables.

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	1,477	100	142	(5)	1,430	199	1
0.750	118		3	1	116	8	2
1.000	71		0		71	1	3
1.250	3		0		3	0	4
1.500	29		0	3	32	10	5
2.000	28		1		27	7	6
3.000	12		0		12	8	7
4.000	6		0		6	5	8
Total:	1,744	100	146	(1)	1,697	238	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	1,224	151	7	14	0	34	1,430	1
0.750	80	16	4	4	0	12	116	2
1.000	10	34	7	10	0	10	71	3
1.250	1	2	0	0	0	0	3	4
1.500	0	17	0	7	0	8	32	5
2.000	0	12	3	9	0	3	27	6
3.000	0	8	1	3	0	0	12	7
4.000	0	3	1	2	0	0	6	8
Total:	1,315	243	23	49	0	67	1,697	

METERS

Meters (Page W-21)

Explain all reported adjustments.

The adjustments are to reconciled to utility billing meter records.

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

Yes

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	8				8	1
Within Municipality	268	4			272	2
Total Fire Hydrants	276	4	0	0	280	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

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

Number of hydrants operated during year:	276
Number of distribution system valves end of year:	462
Number of distribution valves operated during year:	260

ELECTRIC OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Electricity			
Sales of Electricity (440-448)	5,517,173	5,234,922	1
Total Sales of Electricity	5,517,173	5,234,922	
Other Operating Revenues			
Forfeited Discounts (450)	12,109	10,166	2
Miscellaneous Service Revenues (451)	4	60	3
Sales of Water and Water Power (453)	0	0	4
Rent from Electric Property (454)	38,477	35,225	5
Interdepartmental Rents (455)	0	0	6
Other Electric Revenues (456)	401	142	7
Total Other Operating Revenues	50,991	45,593	
Total Operating Revenues	5,568,164	5,280,515	
Operation and Maintenance Expenses			
Power Production Expenses (500-557)	4,364,423	4,230,544	8
Transmission Expenses (560-573)	11,179	26,186	9
Distribution Expenses (580-598)	316,826	325,812	10
Customer Accounts Expenses (901-905)	107,473	101,483	11
Customer Service and Information Expenses (906)	615	1,556	12
Sales Expenses (911-916)	0	0	13
Administrative and General Expenses (920-932)	426,509	430,321	14
Total Operation and Maintenance Expenses	5,227,025	5,115,902	
Other Expenses			
Depreciation Expense (403)	227,603	219,801	15
Amortization Expense (404-407)	6,113	6,113	16
Taxes (408)	208,421	195,185	17
Total Other Expenses	442,137	421,099	
Total Operating Expenses	5,669,162	5,537,001	
NET OPERATING INCOME	(100,998)	(256,486)	

OTHER OPERATING REVENUES (ELECTRIC)

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

Particulars (a)	Amount (b)	
Forfeited Discounts (450):		
Customer late payment charges	12,109	1
Other (specify):		
NONE		2
Total Forfeited Discounts (450)	12,109	
Miscellaneous Service Revenues (451):		
MISCELLANEOUS SERVICE REVENUES	4	3
Total Miscellaneous Service Revenues (451)	4	
Sales of Water and Water Power (453):		
NONE		4
Total Sales of Water and Water Power (453)	0	
Rent from Electric Property (454):		
CELL TOWER RENTAL	16,477	5
POLE CONTRACT RENTAL	22,000	6
Total Rent from Electric Property (454)	38,477	
Interdepartmental Rents (455):		
NONE		7
Total Interdepartmental Rents (455)	0	
Other Electric Revenues (456):		
OTHER REVENUES	401	8
Total Other Electric Revenues (456)	401	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
POWER PRODUCTION EXPENSES			
STEAM POWER GENERATION EXPENSES			
Operation Supervision and Engineering (500)	0		1
Fuel (501)	0		2
Steam Expenses (502)	0		3
Steam from Other Sources (503)	0		4
Steam Transferred -- Credit (504)	0		5
Electric Expenses (505)	0		6
Miscellaneous Steam Power Expenses (506)	0		7
Rents (507)	0		8
Maintenance Supervision and Engineering (510)	0		9
Maintenance of Structures (511)	0		10
Maintenance of Boiler Plant (512)	0		11
Maintenance of Electric Plant (513)	0		12
Maintenance of Miscellaneous Steam Plant (514)	0		13
Total Steam Power Generation Expenses	0	0	
HYDRAULIC POWER GENERATION EXPENSES			
Operation Supervision and Engineering (535)	50,069	67,037	14
Water for Power (536)	0	0	15
Hydraulic Expenses (537)	26,568	12,095	* 16
Electric Expenses (538)	0		17
Miscellaneous Hydraulic Power Generation Expenses (539)	0		18
Rents (540)	0		19
Maintenance Supervision and Engineering (541)	0		20
Maintenance of Structures (542)	0		21
Maintenance of Reservoirs, Dams and Waterways (543)	23,836	11,379	* 22
Maintenance of Electric Plant (544)	0		23
Maintenance of Miscellaneous Hydraulic Plant (545)	0		24
Total Hydraulic Power Generation Expenses	100,473	90,511	
OTHER POWER GENERATION EXPENSES			
Operation Supervision and Engineering (546)	0		25
Fuel (547)	209		26
Generation Expenses (548)	0		27
Miscellaneous Other Power Generation Expenses (549)	0		28
Rents (550)	0		29
Maintenance Supervision and Engineering (551)	0		30
Maintenance of Structures (552)	0		31
Maintenance of Generating and Electric Plant (553)	7	1,496	32

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
POWER PRODUCTION EXPENSES			
OTHER POWER GENERATION EXPENSES			
Maintenance of Miscellaneous Other Power Generating Plant (554)	0	14	33
Total Other Power Generation Expenses	7	1,719	
OTHER POWER SUPPLY EXPENSES			
Purchased Power (555)	4,263,900	4,135,007	34
System Control and Load Dispatching (556)		0	35
Other Expenses (557)	43	3,307	36
Total Other Power Supply Expenses	4,263,943	4,138,314	
Total Power Production Expenses	4,364,423	4,230,544	
TRANSMISSION EXPENSES			
Operation Supervision and Engineering (560)	4,820	6,636	37
Load Dispatching (561)	181	0	38
Station Expenses (562)	0	0	39
Overhead Line Expenses (563)	0	0	40
Underground Line Expenses (564)	0	0	41
Miscellaneous Transmission Expenses (566)	0	0	42
Rents (567)	0	0	43
Maintenance Supervision and Engineering (568)	0	0	44
Maintenance of Structures (569)	0	0	45
Maintenance of Station Equipment (570)	347	5,207	46
Maintenance of Overhead Lines (571)	5,831	14,343	47
Maintenance of Underground Lines (572)	0	0	48
Maintenance of Miscellaneous Transmission Plant (573)		0	49
Total Transmission Expenses	11,179	26,186	
DISTRIBUTION EXPENSES			
Operation Supervision and Engineering (580)	129,034	116,731	50
Load Dispatching (581)	0	0	51
Station Expenses (582)	3,075	2,524	52
Overhead Line Expenses (583)	26,028	31,591	53
Underground Line Expenses (584)	1,445	776	54
Street Lighting and Signal System Expenses (585)	6,092	3,010	55
Meter Expenses (586)	28,853	25,352	56
Customer Installations Expenses (587)	0	0	57
Miscellaneous Distribution Expenses (588)	1,890	24,954	* 58
Rents (589)	0	0	59
Maintenance Supervision and Engineering (590)	0	0	60
Maintenance of Structures (591)	0	46	61
Maintenance of Station Equipment (592)	0	0	62
Maintenance of Overhead Lines (593)	113,857	118,080	63

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
DISTRIBUTION EXPENSES			
Maintenance of Underground Lines (594)		0	64
Maintenance of Line Transformers (595)		4	65
Maintenance of Street Lighting and Signal Systems (596)	5,669	2,457	66
Maintenance of Meters (597)	883	287	67
Maintenance of Miscellaneous Distribution Plant (598)	0	0	68
Total Distribution Expenses	316,826	325,812	
CUSTOMER ACCOUNTS EXPENSES			
Supervision (901)	0	0	69
Meter Reading Expenses (902)	42,144	40,798	70
Customer Records and Collection Expenses (903)	53,881	59,264	71
Uncollectible Accounts (904)	11,448	1,421	72
Miscellaneous Customer Accounts Expenses (905)	0	0	73
Customer Service and Information Expenses (906)	615	1,556	74
Total Customer Accounts Expenses	108,088	103,039	
SALES EXPENSES			
Supervision (911)		0	75
Demonstrating and Selling Expenses (912)		0	76
Advertising Expenses (913)		0	77
Miscellaneous Sales Expenses (916)		0	78
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	28,614	42,367	* 79
Office Supplies and Expenses (921)	15,722	15,032	80
Administrative Expenses Transferred -- Credit (922)	0	0	81
Outside Services Employed (923)	26,544	34,923	82
Property Insurance (924)	7,821	3,177	83
Injuries and Damages (925)	10,710	15,726	84
Employee Pensions and Benefits (926)	241,906	195,709	* 85
Regulatory Commission Expenses (928)	2,840	0	86
Duplicate Charges -- Credit (929)	0	0	87
Miscellaneous General Expenses (930)	17,154	35,325	* 88
Rents (931)	0	0	89
Maintenance of General Plant (932)	75,198	88,062	90
Total Administrative and General Expenses	426,509	430,321	
Total Operation and Maintenance Expenses	5,227,025	5,115,902	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Electric Operation & Maintenance Expenses (Page E-03)

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

Operation Supervision (535): Labor allocation based on actual time by area on timecards. Total wage expense in electric increased 1%.

Hydraulic Expenses (537): During 2009, incurred costs to repair rings in hydro #1.

Maintenance of Reservoirs, Dams and Waterways (543): Labor allocation is based on actual time by area on timecards. Total wage expense in electric increased 1% in 2009.

Miscellaneous Distribution Expenses (588): Labor allocation based on actual time by area on timecards.

Uncollectible Accounts (904): The utility wrote off a large customer account balance after bankruptcy settlement.

Administrative and General Salaries (920): Labor allocation based on actual time by area on timecards. Total wage expense in electric increased 1%.

Employee Pensions and Benefits (926): Health insurance costs increased including premiums and payments under high deductible self insurance plan.

Miscellaneous General Expenses: In 2008, there were several miscellaneous costs including parking lot maintenance. Decreased in 2009, and is comparable to 2007 expense.

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		137,593	132,939	1
Social Security		34,185	33,996	2
Wisconsin Gross Receipts Tax		31,931	23,083	3
PSC Remainder Assessment		4,712	5,167	4
Other (specify): NONE			0	5
Total tax expense		208,421	195,185	

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			Jackson				1
SUMMARY OF TAX RATES							
State tax rate	mills		0.173283				2
County tax rate	mills		6.272414				3
Local tax rate	mills		7.449655				4
School tax rate	mills		7.192995				5
Voc. school tax rate	mills		2.031008				6
Other tax rate - Local	mills		0.000000				7
Other tax rate - Non-Local	mills		0.000000				8
Total tax rate	mills		23.119355				9
Less: state credit	mills		1.152000				10
Net tax rate	mills		21.967355				11
PROPERTY TAX EQUIVALENT CALCULATION							
Local Tax Rate	mills		7.449655				12
Combined School Tax Rate	mills		9.224003				13
Other Tax Rate - Local	mills		0.000000				14
Total Local & School Tax	mills		16.673658				15
Total Tax Rate	mills		23.119355				16
Ratio of Local and School Tax to Total	dec.		0.721199				17
Total tax net of state credit	mills		21.967355				18
Net Local and School Tax Rate	mills		15.842837				19
Utility Plant, Jan. 1	\$	9,592,388	9,592,388				20
Materials & Supplies	\$	218,100	218,100				21
Subtotal	\$	9,810,488	9,810,488				22
Less: Plant Outside Limits	\$	984,388	984,388				23
Taxable Assets	\$	8,826,100	8,826,100				24
Assessment Ratio	dec.		0.984000				25
Assessed Value	\$	8,684,882	8,684,882				26
Net Local & School Rate	mills		15.842837				27
Tax Equiv. Computed for Current Year	\$	137,593	137,593				28
Tax Equivalent per 1994 PSC Report	\$	97,064					29
Any lower tax equivalent as authorized by municipality (see note 5)	\$						30
Tax equiv. for current year (see note 5)	\$	137,593					31
Footnotes							32

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT						
Organization (301)	0				0	1
Franchises and Consents (302)	244,513				244,513	2
Miscellaneous Intangible Plant (303)	0				0	3
Total Intangible Plant	244,513	0	0	0	244,513	
STEAM PRODUCTION PLANT						
Land and Land Rights (310)	0				0	4
Structures and Improvements (311)	0				0	5
Boiler Plant Equipment (312)	0				0	6
Engines and Engine Driven Generators (313)	0				0	7
Turbogenerator Units (314)	0				0	8
Accessory Electric Equipment (315)	0				0	9
Miscellaneous Power Plant Equipment (316)	0				0	10
Total Steam Production Plant	0	0	0	0	0	
HYDRAULIC PRODUCTION PLANT						
Land and Land Rights (330)	20,992				20,992	11
Structures and Improvements (331)	51,942				51,942	12
Reservoirs, Dams and Waterways (332)	597,726		178,960		418,766	13
Water Wheels, Turbines and Generators (333)	298,099		425		297,674	14
Accessory Electric Equipment (334)	652,140	8,609			660,749	15
Miscellaneous Power Plant Equipment (335)	0				0	16
Roads, Railroads and Bridges (336)	0				0	17
Total Hydraulic Production Plant	1,620,899	8,609	179,385	0	1,450,123	
OTHER PRODUCTION PLANT						
Land and Land Rights (340)	0				0	18
Structures and Improvements (341)	145,226				145,226	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)	53,594				53,594	23
Miscellaneous Power Plant Equipment (346)	0				0	24
Total Other Production Plant	198,820	0	0	0	198,820	
TRANSMISSION PLANT						
Land and Land Rights (350)	3,572				3,572	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 \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION PLANT						
Poles and Fixtures (355)	123,363				123,363	29
Overhead Conductors and Devices (356)	130,625				130,625	30
Underground Conduit (357)	0				0	31
Underground Conductors and Devices (358)	0				0	32
Roads and Trails (359)	0				0	33
Total Transmission Plant	257,560	0	0	0	257,560	
DISTRIBUTION PLANT						
Land and Land Rights (360)	34,471				34,471	34
Structures and Improvements (361)	0				0	35
Station Equipment (362)	1,047,177	3,579	10,560		1,040,196	36
Storage Battery Equipment (363)	0				0	37
Poles, Towers and Fixtures (364)	758,064	23,090	2,736		778,418	38
Overhead Conductors and Devices (365)	980,335	10,073	2,219		988,189	39
Underground Conduit (366)	0				0	40
Underground Conductors and Devices (367)	270,993	26,703	138		297,558	41
Line Transformers (368)	851,676	5,830	1,558		855,948	* 42
Services (369)	340,321	13,384	11		353,694	43
Meters (370)	210,823	4,433	3,358		211,898	* 44
Installations on Customers' Premises (371)	0				0	45
Leased Property on Customers' Premises (372)	0				0	46
Street Lighting and Signal Systems (373)	129,132	5,435	1,877		132,690	47
Total Distribution Plant	4,622,992	92,527	22,457	0	4,693,062	
GENERAL PLANT						
Land and Land Rights (389)	12,222				12,222	48
Structures and Improvements (390)	119,754				119,754	49
Office Furniture and Equipment (391)	33,428	1,690			35,118	50
Computer Equipment (391.1)	23,903	1,209			25,112	51
Transportation Equipment (392)	285,984				285,984	52
Stores Equipment (393)	3,532				3,532	53
Tools, Shop and Garage Equipment (394)	48,003				48,003	54
Laboratory Equipment (395)	33,020				33,020	55
Power Operated Equipment (396)	41,556				41,556	56
Communication Equipment (397)	8,473				8,473	57
SCADA Equipment (397.1)	0				0	58
Miscellaneous Equipment (398)	0				0	59
Other Tangible Property (399)	0				0	60
Total General Plant	609,875	2,899	0	0	612,774	
Total utility plant in service directly assignable	7,554,659	104,035	201,842	0	7,456,852	

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
Common Utility Plant Allocated to Electric Department (300)	0				0	61
Total utility plant in service	7,554,659	104,035	201,842	0	7,456,852	

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

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

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

Acct 332: The dam is no longer in service. Construction of a new dam is expected to begin in 2010.

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT						
Organization (301)	0				0	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
Total Intangible Plant	0	0	0	0	0	
STEAM PRODUCTION PLANT						
Land and Land Rights (310)	0				0	4
Structures and Improvements (311)	0				0	5
Boiler Plant Equipment (312)	0				0	6
Engines and Engine Driven Generators (313)	0				0	7
Turbogenerator Units (314)	0				0	8
Accessory Electric Equipment (315)	0				0	9
Miscellaneous Power Plant Equipment (316)	0				0	10
Total Steam Production Plant	0	0	0	0	0	
HYDRAULIC PRODUCTION PLANT						
Land and Land Rights (330)	0				0	11
Structures and Improvements (331)	1,952				1,952	12
Reservoirs, Dams and Waterways (332)	116,872				116,872	13
Water Wheels, Turbines and Generators (333)	0				0	14
Accessory Electric Equipment (334)	0				0	15
Miscellaneous Power Plant Equipment (335)	0				0	16
Roads, Railroads and Bridges (336)	0				0	17
Total Hydraulic Production Plant	118,824	0	0	0	118,824	
OTHER PRODUCTION PLANT						
Land and Land Rights (340)	0				0	18
Structures and Improvements (341)	0				0	19
Fuel Holders, Producers and Accessories (342)	0				0	20
Prime Movers (343)	0				0	21
Generators (344)	0				0	22
Accessory Electric Equipment (345)	0				0	23
Miscellaneous Power Plant Equipment (346)	0				0	24
Total Other Production Plant	0	0	0	0	0	
TRANSMISSION PLANT						
Land and Land Rights (350)	0				0	25
Structures and Improvements (352)	0				0	26
Station Equipment (353)	0				0	27
Towers and Fixtures (354)	0				0	28

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION PLANT						
Poles and Fixtures (355)	20,172				20,172	29
Overhead Conductors and Devices (356)	37,578				37,578	30
Underground Conduit (357)	0				0	31
Underground Conductors and Devices (358)	0				0	32
Roads and Trails (359)	0				0	33
Total Transmission Plant	57,750	0	0	0	57,750	
DISTRIBUTION PLANT						
Land and Land Rights (360)	0				0	34
Structures and Improvements (361)	0				0	35
Station Equipment (362)	0				0	36
Storage Battery Equipment (363)	0				0	37
Poles, Towers and Fixtures (364)	189,573				189,573	38
Overhead Conductors and Devices (365)	93,713	90			93,803	39
Underground Conduit (366)	0				0	40
Underground Conductors and Devices (367)	709,974	5,226			715,200	41
Line Transformers (368)	300				300	42
Services (369)	155,836	2,185			158,021	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)	85,510				85,510	47
Total Distribution Plant	1,234,906	7,501	0	0	1,242,407	
GENERAL PLANT						
Land and Land Rights (389)	0				0	48
Structures and Improvements (390)	0				0	49
Office Furniture and Equipment (391)	0				0	50
Computer Equipment (391.1)	31,263				31,263	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--

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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 \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
GENERAL PLANT						
Other Tangible Property (399)	0				0	60
Total General Plant	31,263	0	0	0	31,263	
Total utility plant in service directly assignable	1,442,743	7,501	0	0	1,450,244	
Common Utility Plant Allocated to Electric Department (300)	0				0	61
Total utility plant in service	1,442,743	7,501	0	0	1,450,244	

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC

--Plant Financed by Utility or Municipality--

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
STEAM PRODUCTION PLANT				
Structures and Improvements (311)	0	0.00%		1
Boiler Plant Equipment (312)	0	0.00%		2
Engines and Engine Driven Generators (313)	0	0.00%		3
Turbogenerator Units (314)	0	0.00%		4
Accessory Electric Equipment (315)	0	0.00%		5
Miscellaneous Power Plant Equipment (316)	0	0.00%		6
Total Steam Production Plant	0		0	
HYDRAULIC PRODUCTION PLANT				
Structures and Improvements (331)	51,942	2.10%	0	7
Reservoirs, Dams and Waterways (332)	220,571	2.10%	10,671	8
Water Wheels, Turbines and Generators (333)	111,390	2.10%	6,256	9
Accessory Electric Equipment (334)	525,125	3.50%	22,976	10
Miscellaneous Power Plant Equipment (335)	0	0.00%		11
Roads, Railroads and Bridges (336)	0	0.00%		12
Total Hydraulic Production Plant	909,028		39,903	
OTHER PRODUCTION PLANT				
Structures and Improvements (341)	145,226	3.40%		13
Fuel Holders, Producers and Accessories (342)	(2,110)	3.40%		* 14
Prime Movers (343)	415	3.40%		* 15
Generators (344)	(36,658)	3.40%		* 16
Accessory Electric Equipment (345)	41,178	3.40%	1,822	17
Miscellaneous Power Plant Equipment (346)	0	0.00%		18
Total Other Production Plant	148,051		1,822	
TRANSMISSION PLANT				
Structures and Improvements (352)	0	0.00%		19
Station Equipment (353)	0	0.00%		20
Towers and Fixtures (354)	0	0.00%		21
Poles and Fixtures (355)	101,883	3.30%	3,951	22
Overhead Conductors and Devices (356)	90,194	3.30%	3,880	23
Underground Conduit (357)	0	0.00%		24
Underground Conductors and Devices (358)	0	0.00%		25
Roads and Trails (359)	0	0.00%		26
Total Transmission Plant	192,077		7,831	
DISTRIBUTION PLANT				
Structures and Improvements (361)	0	0.00%		27
Station Equipment (362)	573,218	3.20%	33,456	28
Storage Battery Equipment (363)	0	0.00%		29

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314					0	4
315					0	5
316					0	6
	0	0	0	0	0	
331					51,942	7
332	178,960		93,193		145,475	8
333	425		420		117,641	9
334					548,101	10
335					0	11
336					0	12
	179,385	0	93,613	0	863,159	
341					145,226	13
342					(2,110) *	14
343					415 *	15
344					(36,658) *	16
345					43,000	17
346					0	18
	0	0	0	0	149,873	
352					0	19
353					0	20
354					0	21
355			120		105,954	22
356			38		94,112	23
357					0	24
358					0	25
359					0	26
	0	0	158	0	200,066	
361					0	27
362	10,560				596,114	28
363					0	29

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

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
DISTRIBUTION PLANT				
Poles, Towers and Fixtures (364)	297,306	3.90%	29,961	30
Overhead Conductors and Devices (365)	361,740	3.10%	30,514 *	31
Underground Conduit (366)	0	0.00%		32
Underground Conductors and Devices (367)	24,691	3.30%	9,312	33
Line Transformers (368)	414,582	3.30%	28,273	34
Services (369)	159,922	4.10%	14,227	35
Meters (370)	66,155	5.00%	10,678	36
Installations on Customers' Premises (371)	0	0.00%		37
Leased Property on Customers' Premises (372)	0	0.00%		38
Street Lighting and Signal Systems (373)	7,739	4.10%	6,023	39
Total Distribution Plant	1,905,353		162,444	
GENERAL PLANT				
Structures and Improvements (390)	83,184	2.50%	2,993	40
Office Furniture and Equipment (391)	10,723	6.30%	2,212	41
Computer Equipment (391.1)	20,708	20.00%	4,403	42
Transportation Equipment (392)	285,984	20.00%	0	43
Stores Equipment (393)	3,532	6.70%		44
Tools, Shop and Garage Equipment (394)	31,931	6.70%	3,216	45
Laboratory Equipment (395)	19,784	6.70%	2,212	46
Power Operated Equipment (396)	41,555	6.70%	0	47
Communication Equipment (397)	3,573	6.70%	567	48
SCADA Equipment (397.1)	0	0.00%		49
Miscellaneous Equipment (398)	0	0.00%		50
Total General Plant	500,974		15,603	
Total accum. prov. directly assignable	3,655,483		227,603	
Common Utility Plant Allocated to Electric Department	0	0.00%		51
Total accum. prov. for depreciation	3,655,483		227,603	
GENERAL PLANT				
Other Tangible Property (399)	0	0.00%		52
Total General Plant	0		0	
Total accum. prov. directly assignable	3,655,483		227,603	

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
364	2,736	4,000	101		320,632	30
365	2,219	3,244		89	386,880 *	31
366					0	32
367	138	201	0		33,664	33
368	1,558				441,297	34
369	11	13			174,125	35
370	3,358				73,475	36
371					0	37
372					0	38
373	1,877	2,745	654		9,794	39
	22,457	10,203	755	89	2,035,981	
390					86,177	40
391					12,935	41
391.1					25,111	42
392					285,984	43
393					3,532	44
394					35,147	45
395					21,996	46
396					41,555	47
397					4,140	48
397.1					0	49
398					0	50
	0	0	0	0	516,577	
	201,842	10,203	94,526	89	3,765,656	
					0	51
	201,842	10,203	94,526	89	3,765,656	
399					0	52
	0	0	0	0	0	
	201,842	10,203	94,526	89	3,765,656	

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

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

If End of Year Balance is less than zero, please explain.

Account 344 and 342 are negative due to retirements in 2006. There are no longer any assets in these accounts to depreciate.

Account 331 is overdepreciated by \$59. The utility will adjust in 2010.

If Accumulated Depreciation End of Year Balance is greater than the equivalent Plant in Service (Financed by Utility or Municipality) EOY Balance, please explain.

Acct 343 - The asset balance is \$0 due to retirement, however A/D was not cleared in the year of disposal. The utility will correct the balance in 2010.

If Adjustments for any account are nonzero, please explain.

A minor adjustment was made to 365 to adjust balances to utility records.

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

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

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
STEAM PRODUCTION PLANT				
Structures and Improvements (311)	0	0.00%		1
Boiler Plant Equipment (312)	0	0.00%		2
Engines and Engine Driven Generators (313)	0	0.00%		3
Turbogenerator Units (314)	0	0.00%		4
Accessory Electric Equipment (315)	0	0.00%		5
Miscellaneous Power Plant Equipment (316)	0	0.00%		6
Total Steam Production Plant	0		0	
HYDRAULIC PRODUCTION PLANT				
Structures and Improvements (331)	1,952	2.10%	58	* 7
Reservoirs, Dams and Waterways (332)	76,643	2.10%	2,456	8
Water Wheels, Turbines and Generators (333)	0	0.00%		9
Accessory Electric Equipment (334)	0	0.00%		10
Miscellaneous Power Plant Equipment (335)	0	0.00%		11
Roads, Railroads and Bridges (336)	0	0.00%		12
Total Hydraulic Production Plant	78,595		2,514	
OTHER PRODUCTION PLANT				
Structures and Improvements (341)	0	0.00%		13
Fuel Holders, Producers and Accessories (342)	0	0.00%		14
Prime Movers (343)	0	0.00%		15
Generators (344)	0	0.00%		16
Accessory Electric Equipment (345)	0	0.00%		17
Miscellaneous Power Plant Equipment (346)	0	0.00%		18
Total Other Production Plant	0		0	
TRANSMISSION PLANT				
Structures and Improvements (352)	0	0.00%		19
Station Equipment (353)	0	0.00%		20
Towers and Fixtures (354)	0	0.00%		21
Poles and Fixtures (355)	3,662	3.30%	786	22
Overhead Conductors and Devices (356)	6,199	3.00%	1,166	23
Underground Conduit (357)	0	0.00%		24
Underground Conductors and Devices (358)	0	0.00%		25
Roads and Trails (359)	0	0.00%		26
Total Transmission Plant	9,861		1,952	
DISTRIBUTION PLANT				
Structures and Improvements (361)	0	0.00%		27
Station Equipment (362)	0	0.00%		28
Storage Battery Equipment (363)	0	0.00%		29

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314					0	4
315					0	5
316					0	6
	0	0	0	0	0	
331					2,010	* 7
332				0	79,099	8
333					0	9
334					0	10
335					0	11
336					0	12
	0	0	0	0	81,109	
341					0	13
342					0	14
343					0	15
344					0	16
345					0	17
346					0	18
	0	0	0	0	0	
352					0	19
353					0	20
354					0	21
355					4,448	22
356					7,365	23
357					0	24
358					0	25
359					0	26
	0	0	0	0	11,813	
361					0	27
362					0	28
363					0	29

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC

--Plant Financed by Contributions--

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
DISTRIBUTION PLANT				
Poles, Towers and Fixtures (364)	65,232	3.90%	7,394	30
Overhead Conductors and Devices (365)	46,568	3.10%	2,905	31
Underground Conduit (366)	0	0.00%		32
Underground Conductors and Devices (367)	188,114	3.30%	22,010	* 33
Line Transformers (368)	240	3.30%	8	34
Services (369)	91,806	4.10%	6,389	35
Meters (370)	0	0.00%		36
Installations on Customers' Premises (371)	0	0.00%		37
Leased Property on Customers' Premises (372)	0	0.00%		38
Street Lighting and Signal Systems (373)	27,596	4.10%	4,363	39
Total Distribution Plant	419,556		43,069	
GENERAL PLANT				
Structures and Improvements (390)	0	0.00%		40
Office Furniture and Equipment (391)	0	0.00%		41
Computer Equipment (391.1)	26,826	20.00%	4,437	42
Transportation Equipment (392)	0	0.00%		43
Stores Equipment (393)	0	0.00%		44
Tools, Shop and Garage Equipment (394)	0	0.00%		45
Laboratory Equipment (395)	0	0.00%		46
Power Operated Equipment (396)	0	0.00%		47
Communication Equipment (397)	0	0.00%		48
SCADA Equipment (397.1)	0	0.00%		49
Miscellaneous Equipment (398)	0	0.00%		50
Total General Plant	26,826		4,437	
Total accum. prov. directly assignable	534,838		51,972	
Common Utility Plant Allocated to Electric Department	0	0.00%		51
Total accum. prov. for depreciation	534,838		51,972	
GENERAL PLANT				
Other Tangible Property (399)	0	0.00%		52
Total General Plant	0		0	
Total accum. prov. directly assignable	534,838		51,972	

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
364					72,626	30
365					49,473	31
366					0	32
367				(92)	210,032	* 33
368					248	34
369					98,195	35
370					0	36
371					0	37
372					0	38
373					31,959	39
	0	0	0	(92)	462,533	
390					0	40
391					0	41
391.1				0	31,263	42
392					0	43
393					0	44
394					0	45
395					0	46
396					0	47
397					0	48
397.1					0	49
398					0	50
	0	0	0	0	31,263	
	0	0	0	(92)	586,718	
					0	51
	0	0	0	(92)	586,718	
399					0	52
	0	0	0	0	0	
	0	0	0	(92)	586,718	

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

Accumulated Provision for Depreciation - Electric --Plant Financed by Contributions-- (Page E-11)

If Accumulated Depreciation End of Year Balance is greater than the equivalent Plant in Service (Financed by Contributions) EOY Balance, please explain.

Acct 331: This account is overdepreciated by \$59. The utility will review and adjust in 2010.

If Adjustments for any account are nonzero, please explain.

Acct 367: A minor adjustment was made to reconcile PSC report to utility records.

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

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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)			
Primary Distribution System Voltage(s) -- Urban							
Pole Lines							
2.4/4.16 kV (4kV)	53				53		1
7.2/12.5 kV (12kV)	0				0		2
14.4/24.9 kV (25kV)	0				0		3
Other:							
NONE	0				0		4
Underground Lines							
2.4/4.16 kV (4kV)	0				0		5
7.2/12.5 kV (12kV)	0				0		6
14.4/24.9 kV (25kV)	0				0		7
Other:							
NONE	0				0		8
Primary Distribution System Voltage(s) -- Rural							
Pole Lines							
2.4/4.16 kV (4kV)	11				11		9
7.2/12.5 kV (12kV)	0				0		10
14.4/24.9 kV (25kV)	0				0		11
Other:							
NONE	0				0		12
Underground Lines							
2.4/4.16 kV (4kV)	0				0		13
7.2/12.5 kV (12kV)	0				0		14
14.4/24.9 kV (25kV)	0				0		15
Other:							
NONE	0				0		16
Transmission System							
Pole Lines							
34.5 kV	4				4		17
69 kV	0				0		18
115 kV	0				0		19
138 kV	0				0		20
Other:							
NONE	0				0		21
Underground Lines							
34.5 kV	0				0		22
69 kV	0				0		23
115 kV	0				0		24
138 kV	0				0		25
Other:							
NONE	0				0		26

RURAL LINE CUSTOMERS

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

Particulars (a)	Amount (b)	
Customers added on rural lines during year:		1
Farm Customers		2
Nonfarm Customers		3
Total	0	4
Customers on rural lines at end of year:		5
Rural Customers (served at rural rates):		6
Farm		7
Nonfarm		8
Total	0	9
Customers served at other than rural rates:		10
Farm	2	11
Nonfarm	15	12
Total	17	13
Total customers on rural lines at end of year	17	14

MONTHLY PEAK DEMAND AND ENERGY USAGE

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

Monthly Peak						Monthly Energy Usage	
Month (a)		kW (b)	Day of Week (c)	Date (MM/DD/YYYY) (d)	Time Beginning (HH:MM) (e)	(kWh) (000's) (f)	
January	01	11,597	Friday	01/16/2009	10:00	6,634	1
February	02	11,207	Wednesday	02/04/2009	08:00	5,313	2
March	03	10,277	Tuesday	03/03/2009	09:00	5,369	3
April	04	9,317	Wednesday	04/01/2009	10:00	4,520	4
May	05	8,557	Wednesday	05/20/2009	15:00	4,105	5
June	06	11,104	Tuesday	06/23/2009	15:00	4,502	6
July	07	10,007	Friday	07/10/2009	15:00	4,958	7
August	08	10,118	Friday	08/14/2009	13:00	4,902	8
September	09	9,541	Tuesday	09/15/2009	14:00	4,827	9
October	10	8,989	Tuesday	10/27/2009	08:00	5,122	10
November	11	9,027	Monday	11/30/2009	18:00	5,048	11
December	12	10,950	Tuesday	12/15/2009	18:00	6,149	12
Total		120,691				61,449	

System Name BLACK RIVER FALLS MUN ELEC UTILITY

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

Type of Reading	Supplier
15 minutes integrated	WISCONSIN PUBLIC POWER INC

ELECTRIC ENERGY ACCOUNT

Particulars (a)	kWh (000's) (b)	
Source of Energy		
Generation (excluding Station Use):		
Fossil Steam		1
Nuclear Steam		2
Hydraulic	2,624	3
Internal Combustion Turbine		4
Internal Combustion Reciprocating		5
Non-Conventional (wind, photovoltaic, etc.)		6
Total Generation	2,624	7
Purchases	61,449	8
Interchanges:		
In (gross)		9
Out (gross)		10
Net	0	11
Transmission for/by others (wheeling):		
Received		12
Delivered		13
Net	0	14
Total Source of Energy	64,073	15
Disposition of Energy		
Sales to Ultimate Consumers (including interdepartmental sales)	60,213	18
Sales For Resale		19
Energy Used by the Company (excluding station use):		
Electric Utility	282	21
Common (office, shops, garages, etc. serving 2 or more util. depts.)		22
Total Used by Company	282	23
Total Sold and Used	60,495	24
Energy Losses:		
Transmission Losses (if applicable)	0	26
Distribution Losses	3,578	27
Total Energy Losses	3,578	28
Loss Percentage (% Total Energy Losses of Total Source of Energy)	5.5843%	29
Total Disposition of Energy	64,073	30

SALES OF ELECTRICITY BY RATE SCHEDULE

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

Type of Sales/Rate Class Title (a)	Rate Schedule (b)	Avg. No. of Customers (c)	kWh (000 Omitted) (d)	
Residential Sales				
RURAL	RG-1	90	1,223	1
URBAN	RG-1	2,073	19,309	2
Total Sales for Residential Sales		2,163	20,532	
Commercial & Industrial				
COMMERCIAL	CG-1	468	12,638	3
LARGE POWER	CP-1	32	8,732	4
LARGE POWER TIME OF DAY	CP-2	11	17,902	5
Total Sales for Commercial & Industrial		511	39,272	
Public Street & Highway Lighting				
STREET LIGHTING	MS-1	12	409	6
Total Sales for Public Street & Highway Lighting		12	409	
Sales for Resale				
NONE				7
Total Sales for Sales for Resale		0	0	
TOTAL SALES FOR ELECTRICITY		2,686	60,213	

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)	
		98,392	17,394	115,786	1
		1,601,998	274,296	1,876,294	2
0	0	1,700,390	291,690	1,992,080	
		1,086,603	177,122	1,263,725	3
21,222		684,895	64,278	749,173	4
18,696		1,147,513	285,193	1,432,706	5
39,918	0	2,919,011	526,593	3,445,604	
		74,065	5,424	79,489	6
0	0	74,065	5,424	79,489	
				0	7
0	0	0	0	0	
39,918	0	4,693,466	823,707	5,517,173	

PURCHASED POWER STATISTICS

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

Particulars (a)	(b)		(c)		
Name of Vendor	WPPI SYSTEM				1
Point of Delivery	BLACK RIVER FALLS				2
Type of Power Purchased (firm, dump, etc.)	FIRM				3
Voltage at Which Delivered	69000				4
Point of Metering	OUR SWITCHBOARD				5
Total of 12 Monthly Maximum Demands -- kW	120,691				6
Average load factor	69.7456%				7
Total Cost of Purchased Power	4,263,900				8
Average cost per kWh	0.0694				9
On-Peak Hours (if applicable)	7:00AM-9:00PM MON-FR				10
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	11
January	2,961	3,673			12
February	2,515	2,798			13
March	2,561	2,808			14
April	2,252	2,268			15
May	1,893	2,212			16
June	2,303	2,198			17
July	2,514	2,445			18
August	2,326	2,576			19
September	2,341	2,486			20
October	2,449	2,673			21
November	2,281	2,767			22
December	2,898	3,251			23
Total kWh (000)	29,294	32,155			24
Footnotes:					25
(d) (e)					
Name of Vendor					28
Point of Delivery					29
Voltage at Which Delivered					30
Point of Metering					31
Type of Power Purchased (firm, dump, etc.)					32
Total of 12 Monthly Maximum Demands -- kW					33
Average load factor					34
Total Cost of Purchased Power					35
Average cost per kWh					36
On-Peak Hours (if applicable)					37
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	38
January					39
February					40
March					41
April					42
May					43
June					44
July					45
August					46
September					47
October					48
November					49
December					50
Total kWh (000)					51
Footnotes:					52
53					

PRODUCTION STATISTICS TOTALS

Particulars (a)	Total (b)	
Name of Plant		1
Unit Identification		2
Type of Generation		3
kWh Net Generation (000)	2,624	4
Is Generation Metered or Estimated?		5
Is Exciter & Station Use Metered or Estimated?		6
60-Minute Maximum Demand--kW (est. if not meas.)	700	7
Date and Hour of Such Maximum Demand	8/21/2009 0	8
Load Factor	0.4279	9
Maximum Net Generation in Any One Day	21,500	10
Date of Such Maximum	8/21/2009	11
Number of Hours Generators Operated	7,440	12
Maximum Continuous or Dependable Capacity--kW	930	13
Is Plant Owned or Leased?		14
Total Production Expenses	102,192	15
Cost per kWh of Net Generation (\$)	39	16
Monthly Net Generation --- kWh (000):		
January	119	17
February	262	18
March	245	19
April	324	20
May	565	21
June	558	22
July	89	23
August	404	24
September	58	25
October	0	26
November	0	27
December	0	28
Total kWh (000)	2,624	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)	
Name of Plant	BRF MUN UT	BRF MUN UT			1
Unit Identification	2	1			2
Type of Generation	HYDRO	HYDRO			3
kWh Net Generation (000)	1,266	1,358			4
Is Generation Metered or Estimated?	M	M			5
Is Exciter & Station Use Metered or Estimated?	M	M			6
60-Minute Maximum Demand--kW (est. if not meas.)	320	600			7
Date and Hour of Such Maximum Demand	3/9/2009 0	3/9/2009 0			8
Load Factor	0.4516	0.2584			9
Maximum Net Generation in Any One Day	8,700	13,600			10
Date of Such Maximum	04/22/2009	06/06/2009			11
Number of Hours Generators Operated	4,657	2,783			12
Maximum Continuous or Dependable Capacity--kW	330	600			13
Is Plant Owned or Leased?	O	O			14
Total Production Expenses	44,964	57,228			15
Cost per kWh of Net Generation (\$)	35.5166	42.1414			16
Monthly Net Generation --- kWh (000):					
January	108	11			17
February	175	87			18
March	114	131			19
April	235	89			20
May	192	373			21
June	199	359			22
July	58	31			23
August	136	268			24
September	49	9			25
October	0				26
November	0				27
December	0				28
Total kWh (000)	1,266	1,358			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							
Total							0

1

Turbine-Generators

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

INTERNAL COMBUSTION GENERATION PLANTS

INTERNAL COMBUSTION GENERATION PLANTS (cont.)

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)	
BRF MUN UTY	BLACK RIVE	ATTENDED	VERTICA	2	1,919	200	425	1
BRF MUN UTY	BLACK RIVE	ATTENDED	VERTICA	1	1,947	138	925	2
Total							1,350	

HYDRAULIC GENERATING PLANTS (cont.)

Generators							Total Rated Plant Capacity (kW) (p)	Total Maximum Continuous Plant Capacity (kW) (q)	
Rated Head (i)	Operating Head (j)	Year Installed (k)	Voltage (kV) (l)	kWh Generated by Each Unit During Year (000's) (m)	Rated Unit Capacity				
					kW (n)	kVA (o)			
19	19	1,919	2		330	400			1
22	22	1,947	2		600	750			2
Total				0	930	1,150	0	0	

SUBSTATION EQUIPMENT

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

Particulars (a)	Utility Designation				(f)
	(b)	(c)	(d)	(e)	
Name of Substation	1	2	3	4	1
Voltage--High Side	69,000	69,000	69,000	69,000	2
Voltage--Low Side	4,160	4,160	4,160	4,160	3
Num. Main Transformers in Operation	1	1	1	1	4
Total Capacity of Transformers in kVA	3,750	5,000	8,400	5,000	5
Number of Spare Transformers on Hand	0	0	0	0	6
15-Minute Maximum Demand in kW	3,498	3,846	2,397	3,114	7
Dt and Hr of Such Maximum Demand	01/16/2009 10:00 06/23/2009 15:00 12/15/2009 18:00 06/23/2009 14:00				8
Kwh Output	14,885	17,242	11,957	17,360	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	2,826	843	47,522	1
Acquired during year	13	1	300	2
Total	2,839	844	47,822	3
Retired during year	20	6	80	4
Sales, transfers or adjustments increase (decrease)				5
Number end of year	2,819	838	47,742	6
Number end of year accounted for as follows:				7
In customers' use	2,727	771	41,380	8
In utility's use	8	6	163	9
Locked meters on customers' premises				10
In stock	84	61	6,199	11
Total end of year	2,819	838	47,742	12
				13

STREET LIGHTING EQUIPMENT

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

Particulars (a)	Watts (b)	Number Each Type (c)	kWh Used Annually (d)	
Street Lighting Non-Ornamental				
Sodium Vapor	100	376	195,508	1
Sodium Vapor	150	20	123	2
Sodium Vapor	250	145	196,985	3
Total		541	392,616	
Ornamental				
Sodium Vapor	70	52	11,732	4
Sodium Vapor	400	11	5,580	5
Total		63	17,312	
Other				
NONE				6
Total		0	0	