



3014 (02-05-09)

**ANNUAL REPORT**

OF

Name: SPOONER MUNICIPAL UTILITIES

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Principal Office: CITY HALL - 515 SUMMIT ST.  
P.O. BOX 548  
SPOONER, WI 54801-0548

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For the Year Ended: DECEMBER 31, 2009

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**WATER, ELECTRIC, OR JOINT UTILITY  
TO  
PUBLIC SERVICE COMMISSION OF WISCONSIN**P.O. Box 7854  
Madison, WI 53707-7854  
(608) 266-3766

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

## GENERAL RULES FOR REPORTING

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

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## SIGNATURE PAGE

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I DEBBIE KOEHN of  
(Person responsible for accounts)

Spooener Municipal Utilities, certify that I  
(Utility Name)

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

\_\_\_\_\_  
(Signature of person responsible for accounts)      04/14/2010  
(Date)

CITY CLERK/TREASURER  
(Title)

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### IDENTIFICATION AND OWNERSHIP

**Exact Utility Name:** SPOONER MUNICIPAL UTILITIES

**Utility Address:** CITY HALL - 515 SUMMIT ST.  
P.O. BOX 548  
SPOONER, WI 54801-0548

**When was utility organized?** 1/15/1905

**Report any change in name:**

**Effective Date:**

**Utility Web Site:**

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

**Name:** DEBBIE KOEHN

**Title:** CLERK/TREASURER

**Office Address:**

515 SUMMIT ST.  
P.O. BOX 548  
SPOONER, WI 54801

**Telephone:** (715) 635 - 8769

**Fax Number:** (715) 635 - 9319

**Email Address:** cityofspooner@centurytel.com

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

**Name:** DANIEL L. THOLE, CPA

**Title:** INDEPENDENT AUDITOR

**Office Address:** LARSONALLEN, LLP

821B BEAR PAW AVENUE  
RICE LAKE, WI 54868

**Telephone:** (715) 234 - 6156 EXT 21205

**Fax Number:** (715) 234 - 5064

**Email Address:** dthole@larsonallen.com

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

**Name:** GEORGE BASGALL

**Title:** CHAIRMAN

**Office Address:**

309 N SUMMIT  
SPOONER, WI 54801

**Telephone:** (715) 635 - 6105

**Fax Number:**

**Email Address:**

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

YES

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

**Name:** DANIEL L. THOLE, CPA

**Title:** INDEPENDENT AUDITOR

**Office Address:** LARSONALLEN, LLP

821B BEAR PAW AVENUE  
RICE LAKE, WI 54868

**Telephone:** (715) 234 - 6156 EXT 21205

**Fax Number:** (715) 234 - 5064

**Email Address:** dthole@larsonallen.com

### IDENTIFICATION AND OWNERSHIP

**Date of most recent audit report:** 2/28/2009

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

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

**Name:** WAYNE FISCHER

**Title:** SUPERINTENDENT

**Office Address:**

515 SUMMIT ST.  
P.O. BOX 548  
SPOONER, WI 54801

**Telephone:** (715) 635 - 8769

**Fax Number:**

**Email Address:** smu@centurytel.com

**Name of utility commission/committee:** GEORGE BASGALL, CHAIRMAN

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

GEORGE BASGALL, CHAIRMAN  
JAMES DOHM, MEMBER  
LARRY STELTER, MEMBER

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

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

**Date of Ordinance:** [REDACTED]

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

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

**Firm Name:** NONE

**Contact Person:**

**Title:**

**Telephone:**

**Fax Number:**

**Email Address:**

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

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

## INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	3,135,626	3,248,337	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	2,657,436	2,649,722	2
Depreciation Expense (403)	229,751	219,369	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	159,280	147,222	5
<b>Total Operating Expenses</b>	<b>3,046,467</b>	<b>3,016,313</b>	
<b>Net Operating Income</b>	<b>89,159</b>	<b>232,024</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>89,159</b>	<b>232,024</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	41,295	47,190	10
Miscellaneous Nonoperating Income (421)	0	344,709	11
<b>Total Other Income</b>	<b>41,295</b>	<b>391,899</b>	
<b>Total Income</b>	<b>130,454</b>	<b>623,923</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	(10,160)	(10,160)	12
Other Income Deductions (426)	27,953	24,300	13
<b>Total Miscellaneous Income Deductions</b>	<b>17,793</b>	<b>14,140</b>	
<b>Income Before Interest Charges</b>	<b>112,661</b>	<b>609,783</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	75,955	81,891	14
Amortization of Debt Discount and Expense (428)	2,506	2,701	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	13,210	14,307	17
Other Interest Expense (431)	30	162	18
Interest Charged to Construction--Cr. (432)	0	0	19
<b>Total Interest Charges</b>	<b>91,701</b>	<b>99,061</b>	
<b>Net Income</b>	<b>20,960</b>	<b>510,722</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	3,676,873	3,166,151	20
Balance Transferred from Income (433)	20,960	510,722	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>3,697,833</b>	<b>3,676,873</b>	

## DETAILS OF INCOME STATEMENT ACCOUNTS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
<b>UTILITY OPERATING INCOME</b>				
<b>Operating Revenues (400):</b>				
Derived	3,135,626	0	3,135,626	1
<b>Total (Acct. 400):</b>	<b>3,135,626</b>	<b>0</b>	<b>3,135,626</b>	
<b>Operation and Maintenance Expense (401-402):</b>				
Derived	2,657,436	0	2,657,436	2
<b>Total (Acct. 401-402):</b>	<b>2,657,436</b>	<b>0</b>	<b>2,657,436</b>	
<b>Depreciation Expense (403):</b>				
Derived	229,751	0	229,751	3
<b>Total (Acct. 403):</b>	<b>229,751</b>	<b>0</b>	<b>229,751</b>	
<b>Amortization Expense (404-407):</b>				
Derived	0	0	0	4
<b>Total (Acct. 404-407):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Taxes (408):</b>				
Derived	159,280	0	159,280	5
<b>Total (Acct. 408):</b>	<b>159,280</b>	<b>0</b>	<b>159,280</b>	
<b>Revenues from Utility Plant Leased to Others (412):</b>				
NONE			0	6
<b>Total (Acct. 412):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Expenses of Utility Plant Leased to Others (413):</b>				
NONE			0	7
<b>Total (Acct. 413):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TOTAL UTILITY OPERATING INCOME:</b>	<b>89,159</b>	<b>0</b>	<b>89,159</b>	
<b>OTHER INCOME</b>				
<b>Income from Merchandising, Jobbing and Contract Work (415-416):</b>				
Derived	0	0	0	8
<b>Total (Acct. 415-416):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Income from Nonutility Operations (417):</b>				
NONE			0	9
<b>Total (Acct. 417):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Nonoperating Rental Income (418):</b>				
NONE			0	10
<b>Total (Acct. 418):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Interest and Dividend Income (419):</b>				
ELECTRIC DEPARTMENT INTEREST ON INVESTMENTS	2,329	0	2,329	11
WAER DEPARTMENT INTEREST ON ADVANCES TO TID	38,966		38,966	12
<b>Total (Acct. 419):</b>	<b>41,295</b>	<b>0</b>	<b>41,295</b>	
<b>Miscellaneous Nonoperating Income (421):</b>				
Contributed Plant - Water			0	13
Contributed Plant - Electric			0	14

## DETAILS OF INCOME STATEMENT ACCOUNTS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
<b>OTHER INCOME</b>				
<b>Miscellaneous Nonoperating Income (421):</b>				
NONE			0	15
<b>Total (Acct. 421):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TOTAL OTHER INCOME:</b>	<b>41,295</b>	<b>0</b>	<b>41,295</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>				
<b>Miscellaneous Amortization (425):</b>				
Regulatory Liability (253) Amortization	(10,160)	0	(10,160)	16
NONE			0	17
<b>Total (Acct. 425):</b>	<b>(10,160)</b>	<b>0</b>	<b>(10,160)</b>	
<b>Other Income Deductions (426):</b>				
Depreciation Expense on Contributed Plant - Water	0	15,706	15,706	18
Depreciation Expense on Contributed Plant - Electric	0	12,150	12,150	19
MEUW EXPENSE	97		97	20
<b>Total (Acct. 426):</b>	<b>97</b>	<b>27,856</b>	<b>27,953</b>	
<b>TOTAL MISCELLANEOUS INCOME DEDUCTIONS:</b>	<b>(10,063)</b>	<b>27,856</b>	<b>17,793</b>	
<b>INTEREST CHARGES</b>				
<b>Interest on Long-Term Debt (427):</b>				
Derived	75,955	0	75,955	21
<b>Total (Acct. 427):</b>	<b>75,955</b>	<b>0</b>	<b>75,955</b>	
<b>Amortization of Debt Discount and Expense (428):</b>				
WATER REVENUE BONDS	708	0	708	22
ELECTRIC REVENUE BONDS	1,798		1,798	23
<b>Total (Acct. 428):</b>	<b>2,506</b>	<b>0</b>	<b>2,506</b>	
<b>Amortization of Premium on Debt--Cr. (429):</b>				
NONE			0	24
<b>Total (Acct. 429):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Interest on Debt to Municipality (430):</b>				
Derived	13,210	0	13,210	25
<b>Total (Acct. 430):</b>	<b>13,210</b>	<b>0</b>	<b>13,210</b>	
<b>Other Interest Expense (431):</b>				
Derived	30	0	30	26
<b>Total (Acct. 431):</b>	<b>30</b>	<b>0</b>	<b>30</b>	
<b>Interest Charged to Construction--Cr. (432):</b>				
NONE			0	27
<b>Total (Acct. 432):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TOTAL INTEREST CHARGES:</b>	<b>91,701</b>	<b>0</b>	<b>91,701</b>	
<b>NET INCOME:</b>	<b>48,816</b>	<b>(27,856)</b>	<b>20,960</b>	

## DETAILS OF INCOME STATEMENT ACCOUNTS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
<b>EARNED SURPLUS</b>				
<b>Unappropriated Earned Surplus (Beginning of Year) (216):</b>				
Derived	2,736,176	940,697	<b>3,676,873</b>	<b>28</b>
<b>Total (Acct. 216):</b>	<b>2,736,176</b>	<b>940,697</b>	<b>3,676,873</b>	
<b>Balance Transferred from Income (433):</b>				
Derived	48,816	(27,856)	<b>20,960</b>	<b>29</b>
<b>Total (Acct. 433):</b>	<b>48,816</b>	<b>(27,856)</b>	<b>20,960</b>	
<b>Miscellaneous Credits to Surplus (434):</b>				
NONE			<b>0</b>	<b>30</b>
<b>Total (Acct. 434):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Miscellaneous Debits to Surplus--Debit (435):</b>				
NONE			<b>0</b>	<b>31</b>
<b>Total (Acct. 435)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Appropriations of Surplus--Debit (436):</b>				
Detail appropriations to (from) account 215			<b>0</b>	<b>32</b>
<b>Total (Acct. 436)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Appropriations of Income to Municipal Funds--Debit (439):</b>				
NONE			<b>0</b>	<b>33</b>
<b>Total (Acct. 439)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):</b>	<b>2,784,992</b>	<b>912,841</b>	<b>3,697,833</b>	

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

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

## REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	543,865	2,591,761	0	0	<b>3,135,626</b>	<b>1</b>
Less: interdepartmental sales	0		0	0	<b>0</b>	<b>2</b>
Less: interdepartmental rents	0	21,000		0	<b>21,000</b>	<b>3</b>
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				<b>0</b>	<b>4</b>
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					<b>0</b>	<b>5</b>
<b>Other Increases or (Decreases)</b>						
<b>to Operating Revenues - Specify:</b>						
NONE					<b>0</b>	<b>6</b>
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>543,865</b>	<b>2,570,761</b>	<b>0</b>	<b>0</b>	<b>3,114,626</b>	

## DISTRIBUTION OF TOTAL PAYROLL

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

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	111,791	0	111,791	1
Electric operating expenses	191,784	0	191,784	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	7,404	0	7,404	8
Electric utility plant accounts	17,378	0	17,378	9
Gas utility plant accounts	0	0	0	10
Heating utility plant accounts	0	0	0	11
Sewer utility plant accounts	0	0	0	12
Accum. prov. for depreciation of water plant	0	0	0	13
Accum. prov. for depreciation of electric plant	0	0	0	14
Accum. prov. for depreciation of gas plant	0	0	0	15
Accum. prov. for depreciation of heating plant	0	0	0	16
Accum. prov. for depreciation of sewer plant	0	0	0	17
Clearing accounts	0	0	0	18
All other accounts	0	0	0	19
<b>Total Payroll</b>	<b>328,357</b>	<b>0</b>	<b>328,357</b>	

## FULL-TIME EMPLOYEES (FTE)

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

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

Industry (a)	FTE (b)	
Water	2.3	1
Electric	4.7	2
Gas		3
Sewer		4

**BALANCE SHEET**

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
<b>UTILITY PLANT</b>			
Utility Plant (101)	8,921,801	8,768,382	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	3,131,848	2,880,262	2
<b>Net Utility Plant</b>	<b>5,789,953</b>	<b>5,888,120</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	
Investment in Municipality (123)	918,110	944,838	5
Other Investments (124)	0	142,558	6
Sinking Funds (125)	142,963	0	7
Depreciation Fund (126)	0	0	8
Other Special Funds (128)	0	0	9
<b>Total Other Property and Investments</b>	<b>1,061,073</b>	<b>1,087,396</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash (131)	73,753	270,185	10
Special Deposits (134)	0	0	11
Working Funds (135)			12
Temporary Cash Investments (136)			13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	164,105	170,592	15
Other Accounts Receivable (143)	9,570	13,473	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	0	0	18
Plant Materials and Operating Supplies (154)	146,940	151,053	19
Merchandise (155)	0	0	20
Other Materials and Supplies (156)	0	0	21
Stores Expense (163)	0	0	22
Prepayments (165)	0	0	23
Interest and Dividends Receivable (171)			24
Accrued Utility Revenues (173)			25
Miscellaneous Current and Accrued Assets (174)			26
<b>Total Current and Accrued Assets</b>	<b>394,368</b>	<b>605,303</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	10,577	13,083	27
Extraordinary Property Losses (182)	0	0	28
Preliminary Survey and Investigation Charges (183)	23,970	39,954	29
Clearing Accounts (184)	0	0	30
Temporary Facilities (185)	0	0	31
Miscellaneous Deferred Debits (186)	0	0	32
<b>Total Deferred Debits</b>	<b>34,547</b>	<b>53,037</b>	
<b>Total Assets and Other Debits</b>	<b>7,279,941</b>	<b>7,633,856</b>	

## BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	1,411,609	1,405,247	33
Appropriated Earned Surplus (215)			34
Unappropriated Earned Surplus (216)	3,697,833	3,676,873	35
<b>Total Proprietary Capital</b>	<b>5,109,442</b>	<b>5,082,120</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	1,445,000	1,600,000	36
Advances from Municipality (223)	300,000	350,000	37
Other Long-Term Debt (224)	0	0	38
<b>Total Long-Term Debt</b>	<b>1,745,000</b>	<b>1,950,000</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	3,961	3,486	39
Accounts Payable (232)	199,708	363,226	40
Payables to Municipality (233)	0	0	41
Customer Deposits (235)			42
Taxes Accrued (236)	0	0	43
Interest Accrued (237)	13,832	15,045	44
Tax Collections Payable (241)			45
Miscellaneous Current and Accrued Liabilities (242)			46
<b>Total Current and Accrued Liabilities</b>	<b>217,501</b>	<b>381,757</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	47
Customer Advances for Construction (252)			48
Other Deferred Credits (253)	207,998	219,979	49
<b>Total Deferred Credits</b>	<b>207,998</b>	<b>219,979</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)			50
Injuries and Damages Reserve (262)			51
Pensions and Benefits Reserve (263)			52
Miscellaneous Operating Reserves (265)			53
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>Total Liabilities and Other Credits</b>	<b>7,279,941</b>	<b>7,633,856</b>	

## NET UTILITY PLANT

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

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
<b>First of Year:</b>					
Total Utility Plant - First of Year	4,572,927	0	0	4,195,455	1
	<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>				
<b>Plant Accounts:</b>					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	3,514,995	0	0	3,968,094	2
Utility Plant in Service - Contributed Plant (101.2)	974,709	0	0	291,377	3
Utility Plant Purchased or Sold (102)					4
Utility Plant Leased to Others (104)					5
Property Held for Future Use (105)					6
Completed Construction not Classified (106)					7
Construction Work in Progress (107)	172,626				8
<b>Total Utility Plant</b>	<b>4,662,330</b>	<b>0</b>	<b>0</b>	<b>4,259,471</b>	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (111.1)	943,446	0	0	1,842,471	9
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	215,597	0	0	130,334	10
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					11
Accumulated Provision for Depreciation of Property Held for Future Use (113)					12
Accumulated Provision for Amortization of Utility Plant in Service (114)					13
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					14
Accumulated Provision for Amortization of Property Held for Future Use (116)					15
<b>Total Accumulated Provision</b>	<b>1,159,043</b>	<b>0</b>	<b>0</b>	<b>1,972,805</b>	
<b>Other Utility Plant Accounts:</b>					
Utility Plant Acquisition Adjustments (117)					16
Accumulated Provision for Amortization of Utility Plant Acquisition Adjustments (118)					17
Other Utility Plant Adjustments (119)					18
<b>Total Other Utility Plant Accounts</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net Utility Plant</b>	<b>3,503,287</b>	<b>0</b>	<b>0</b>	<b>2,286,666</b>	

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

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

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

Particulars (a)	Water (b)	Electric (c)	(d)	(e)	Total (f)	
<b>Balance first of year (111.1)</b>	872,394	1,689,793			<b>2,562,187</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	82,388	147,363			<b>229,751</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	10,128				<b>10,128</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
Transportation Expense	161	28,240			<b>28,401</b>	<b>9</b>
Salvage	250	1,302			<b>1,552</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
					<b>0</b>	<b>13</b>
					<b>0</b>	<b>14</b>
					<b>0</b>	<b>15</b>
<b>Total credits</b>	<b>92,927</b>	<b>176,905</b>	<b>0</b>	<b>0</b>	<b>269,832</b>	<b>16</b>
<b>Debits during year</b>						<b>17</b>
Book cost of plant retired	21,749	17,119			<b>38,868</b>	<b>18</b>
Cost of removal	126	7,108			<b>7,234</b>	<b>19</b>
Other debits (specify):						<b>20</b>
					<b>0</b>	<b>21</b>
					<b>0</b>	<b>22</b>
					<b>0</b>	<b>23</b>
					<b>0</b>	<b>24</b>
<b>Total debits</b>	<b>21,875</b>	<b>24,227</b>	<b>0</b>	<b>0</b>	<b>46,102</b>	<b>25</b>
<b>Balance end of year (111.1)</b>	<b>943,446</b>	<b>1,842,471</b>	<b>0</b>	<b>0</b>	<b>2,785,917</b>	<b>26</b>
<b>Footnotes</b>						<b>27</b>

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

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

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

Particulars (a)	Water (b)	Electric (c)	(d)	(e)	Total (f)	
<b>Balance first of year (111.2)</b>	199,891	118,184			<b>318,075</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged Other Income Deductions (426)	15,706	12,150			<b>27,856</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)					<b>0</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage					<b>0</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
					<b>0</b>	<b>13</b>
					<b>0</b>	<b>14</b>
					<b>0</b>	<b>15</b>
<b>Total credits</b>	<b>15,706</b>	<b>12,150</b>	<b>0</b>	<b>0</b>	<b>27,856</b>	<b>16</b>
<b>Debits during year</b>						<b>17</b>
Book cost of plant retired	0	0			<b>0</b>	<b>18</b>
Cost of removal					<b>0</b>	<b>19</b>
Other debits (specify):						<b>20</b>
					<b>0</b>	<b>21</b>
					<b>0</b>	<b>22</b>
					<b>0</b>	<b>23</b>
					<b>0</b>	<b>24</b>
<b>Total debits</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>25</b>
<b>Balance end of year (111.2)</b>	<b>215,597</b>	<b>130,334</b>	<b>0</b>	<b>0</b>	<b>345,931</b>	<b>26</b>
<b>Footnotes</b>						<b>27</b>

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

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

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

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

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

## MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
<b>Electric Utility</b>							
Fuel (151)					0	0	1
Fuel stock expenses (152)					0	0	2
Plant mat. & oper. sup. (154)			110,206		110,206	0	3
<b>Total Electric Utility</b>					<b>110,206</b>	<b>0</b>	

Account	Total End of Year	Amount Prior Year	
Electric utility total	110,206	115,423	1
Water utility (154)	36,734	35,630	2
Sewer utility (154)		0	3
Heating utility (154)		0	4
Gas utility (154)		0	5
Merchandise (155)		0	6
Other materials & supplies (156)		0	7
Stores expense (163)		0	8
<b>Total Materials and Supplies</b>	<b>146,940</b>	<b>151,053</b>	

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

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

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
<b>Unamortized debt discount &amp; expense (181)</b>				
ELECTRIC MORTGAGE REVENUE BONDS DATED 10/1/97	1,798	428	7,769	1
WATER REVENUE BONDS DATED 7/1/04	708	428	2,808	2
<b>Total</b>			<b>10,577</b>	
<b>Unamortized premium on debt (251)</b>				
NONE				3
<b>Total</b>			<b>0</b>	

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

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

Particulars (a)	Amount (b)	
Balance first of year	1,405,247	1
<b>Changes during year (explain):</b>		
TID #3 FINANCED WATERMAIN	6,362	2
<b>Balance end of year</b>	<b>1,411,609</b>	

### BONDS (ACCT. 221)

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
ELECTRIC REVENUE BONDS	10/01/1997	10/01/2017	5.42%	695,000	1
WATER REVENUE BONDS	07/01/2004	12/02/2016	4.23%	750,000	2
<b>Total Bonds (Account 221):</b>				<b><u>1,445,000</u></b>	

## NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
<b>Advances from Municipality (223)</b>					
WATER DEPARTMENT	10/01/2003	12/01/2012	3.73%	300,000	1
<b>Total for Account 223</b>				<b>300,000</b>	
<b>Other Long-Term Debt (224)</b>					
NONE	00/00/0000	00/00/0000	0.00%		2
<b>Total for Account 224</b>				<b>0</b>	
<b>Notes Payable (231)</b>					
CUSTOMER DEPOSITS	12/31/2009	12/31/2007	1.48%	3,961	3
<b>Total for Account 231</b>				<b>3,961</b>	

**TAXES ACCRUED (ACCT. 236)**

Particulars (a)	Amount (b)	
Balance first of year	0	1
<b>Accruals:</b>		
Charged water department expense	78,453	2
Charged electric department expense	80,827	3
Charged sewer department expense	3,138	4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>162,418</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	137,004	6
Social Security taxes	22,045	7
PSC Remainder Assessment	2,808	8
<b>Other (explain):</b>		
License Fee Assessment	561	9
<b>Total payments and other debits</b>	<b>162,418</b>	
<b>Balance end of year</b>	<b>0</b>	

**INTEREST ACCRUED (ACCT. 237)**

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
<b>Bonds (221)</b>					
ELECTRIC MORTGAGE REVENUE BONDS	10,258	40,188	41,033	9,413	1
WATER REVENUE BONDS	3,003	35,767	36,030	2,740	2
<b>Subtotal</b>	<b>13,261</b>	<b>75,955</b>	<b>77,063</b>	<b>12,153</b>	
<b>Advances from Municipality (223)</b>					
NONE	0			0	3
WATER DEPARTMENT	1,112	13,210	13,345	977	4
<b>Subtotal</b>	<b>1,112</b>	<b>13,210</b>	<b>13,345</b>	<b>977</b>	
<b>Other Long-Term Debt (224)</b>					
Interest on Long-Term Debt	0			0	5
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
Customer Deposits	672	30		702	6
<b>Subtotal</b>	<b>672</b>	<b>30</b>	<b>0</b>	<b>702</b>	
<b>Total</b>	<b>15,045</b>	<b>89,195</b>	<b>90,408</b>	<b>13,832</b>	

## DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

Particulars (a)	Balance End of Year (b)	
<b>Investment in Municipality (123):</b>		
ADVANCES TO TAX INCREMENTAL DISTRICTS	918,110	1
<b>Total (Acct. 123):</b>	<b>918,110</b>	
<b>Other Investments (124):</b>		
NONE		2
<b>Total (Acct. 124):</b>	<b>0</b>	
<b>Sinking Funds (125):</b>		
ELECTRIC BOND RESERVE FUND INVESTMENTS	116,050	3
ELECTRIC BOND REDEMPTION FUND INVESTMENTS	26,913	4
<b>Total (Acct. 125):</b>	<b>142,963</b>	
<b>Depreciation Fund (126):</b>		
NONE		5
<b>Total (Acct. 126):</b>	<b>0</b>	
<b>Other Special Funds (128):</b>		
NONE		6
<b>Total (Acct. 128):</b>	<b>0</b>	
<b>Special Deposits (134):</b>		
NONE		7
<b>Total (Acct. 134):</b>	<b>0</b>	
<b>Notes Receivable (141):</b>		
NONE		8
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	34,765	9
Electric	129,340	10
Sewer (Regulated)		11
<b>Other (specify):</b>		
NONE		12
<b>Total (Acct. 142):</b>	<b>164,105</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		13
Merchandising, jobbing and contract work	9,570	* 14
<b>Other (specify):</b>		
NONE		15
<b>Total (Acct. 143):</b>	<b>9,570</b>	
<b>Receivables from Municipality (145):</b>		
NONE		16
<b>Total (Acct. 145):</b>	<b>0</b>	

## DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

Particulars (a)	Balance End of Year (b)	
<b>Prepayments (165):</b>		
NONE		17
<b>Total (Acct. 165):</b>	<b>0</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE		18
<b>Total (Acct. 182):</b>	<b>0</b>	
<b>Preliminary Survey and Investigation Charges (183):</b>		
UNAMORTIZED PORTION OF WELL RENOVATION COSTS	23,970	19
<b>Total (Acct. 183):</b>	<b>23,970</b>	
<b>Clearing Accounts (184):</b>		
NONE		20
<b>Total (Acct. 184):</b>	<b>0</b>	
<b>Temporary Facilities (185):</b>		
NONE		21
<b>Total (Acct. 185):</b>	<b>0</b>	
<b>Miscellaneous Deferred Debits (186):</b>		
NONE		22
<b>Total (Acct. 186):</b>	<b>0</b>	
<b>Payables to Municipality (233):</b>		
NONE		23
<b>Total (Acct. 233):</b>	<b>0</b>	
<b>Other Deferred Credits (253):</b>		
Regulatory Liability	142,242	24
EMPLOYEE VESTED VACATION AND SICK LEAVE	65,756	25
<b>Total (Acct. 253):</b>	<b>207,998</b>	

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## DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

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

Amount due from Beaver Brook Sanitary District and electric and water utility customers for non-tariff charges.

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## RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
<b>Add Average:</b>						
Utility Plant in Service (101.1)	3,473,851	3,936,086	0	0	<b>7,409,937</b>	<b>1</b>
Materials and Supplies	36,182	112,814	0	0	<b>148,996</b>	<b>2</b>
<b>Other (specify):</b>						
NONE					<b>0</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation (111.1)	907,920	1,766,132	0	0	<b>2,674,052</b>	<b>4</b>
Customer Advances for Construction					<b>0</b>	<b>5</b>
Regulatory Liability	99,934	47,388	0	0	<b>147,322</b>	<b>6</b>
NONE					<b>0</b>	<b>7</b>
<b>Average Net Rate Base</b>	<b>2,502,179</b>	<b>2,235,380</b>	<b>0</b>	<b>0</b>	<b>4,737,559</b>	
Net Operating Income	55,386	33,773	0	0	<b>89,159</b>	<b>8</b>
<b>Net Operating Income as a percent of</b>						
<b>Average Net Rate Base</b>	<b>2.21%</b>	<b>1.51%</b>	<b>N/A</b>	<b>N/A</b>	<b>1.88%</b>	

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Balance First of Year	103,380	49,022	0	0	<b>152,402</b>	1
<b>Add credits during year:</b>						
NONE					<b>0</b>	2
<b>Deduct charges:</b>						
Miscellaneous Amortization (425)	6,892	3,268	0	0	<b>10,160</b>	3
<b>Other (specify):</b>						
NONE					<b>0</b>	4
<b>Balance End of Year</b>	<b>96,488</b>	<b>45,754</b>	<b>0</b>	<b>0</b>	<b>142,242</b>	

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## IMPORTANT CHANGES DURING THE YEAR

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Report changes of any of the following types:

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**1. Acquisitions.**

None.

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**2. Leaseholder changes.**

None.

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**3. Extensions of service.**

33 feet of 12" watermain.

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**4. Estimated changes in revenues due to rate changes.**

Electric rate increase effective 11/2/09 with annual estimated increase in revenues of \$87,682.

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**5. Obligations incurred or assumed, excluding commercial paper.**

None.

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**6. Formal proceedings with the Public Service Commission.**

Electric rate hearing with new rates effective 11/2/09.

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**7. Any additional matters.**

None.

## WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
<b>Operating Revenues</b>			
<b>Sales of Water</b>			
Sales of Water (460-467)	525,855	534,636	1
<b>Total Sales of Water</b>	<b>525,855</b>	<b>534,636</b>	
<b>Other Operating Revenues</b>			
Forfeited Discounts (470 )	2,660	2,212	2
Rents from Water Property (472 )	3,484	6,854	3
Interdepartmental Rents (473 )	0	0	4
Other Water Revenues (474 )	11,866	14,728	5
<b>Total Other Operating Revenues</b>	<b>18,010</b>	<b>23,794</b>	
<b>Total Operating Revenues</b>	<b>543,865</b>	<b>558,430</b>	
<b>Operation and Maintenance Expenses</b>			
Source of Supply Expenses (600-605)	66,765	17,027	6
Pumping Expenses (620-625)	42,117	21,939	7
Water Treatment Expenses (630-635)	3,624	5,454	8
Transmission and Distribution Expenses (640-655)	65,376	68,562	9
Customer Accounts Expenses (901-906)	22,595	13,903	10
Sales Expenses (910 )	0	0	11
Administrative and General Expenses (920-935)	127,161	109,789	12
<b>Total Operation and Maintenance Expenses</b>	<b>327,638</b>	<b>236,674</b>	
<b>Other Operating Expenses</b>			
Depreciation Expense (403 )	82,388	78,994	13
Amortization Expense (404-407)		0	14
Taxes (408 )	78,453	72,471	15
<b>Total Other Operating Expenses</b>	<b>160,841</b>	<b>151,465</b>	
<b>Total Operating Expenses</b>	<b>488,479</b>	<b>388,139</b>	
<b>NET OPERATING INCOME</b>	<b>55,386</b>	<b>170,291</b>	

## WATER OPERATING REVENUES - SALES OF WATER

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

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential (460.1 )				1
Commercial (460.2 )				2
Industrial (460.3 )				3
Public Authority (460.4 )				4
<b>Total Unmetered Sales to General Customers (460)</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Metered Sales to General Customers (461)				
Residential (461.1 )	1,061	53,386	224,084	5
Commercial (461.2 )	199	23,409	72,360	6
Industrial (461.3 )	5	383	6,020	7
Public Authority (461.4 )	34	22,596	45,268	8
<b>Total Metered Sales to General Customers (461)</b>	<b>1,299</b>	<b>99,774</b>	<b>347,732</b>	
Private Fire Protection Service (462 )	12		6,177	9
Public Fire Protection Service (463 )	1		163,276	10
Other Water Sales (465 )				11
Sales for Resale (466 )	1	6,063	8,670	12
Interdepartmental Sales (467 )				13
<b>Total Sales of Water</b>	<b>1,313</b>	<b>105,837</b>	<b>525,855</b>	

### SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)	
BEAVER BROOK SANITARY DISTRICT	Customer's Meter	6,063	8,670	1
<b>Total</b>		<b>6,063</b>	<b>8,670</b>	

## OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
<b>Public Fire Protection Service (463):</b>		
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		1
<b>Other (specify):</b>		
Wholesale fire protection billed	6,820	2
Amount billed (usually per rate schedule F-1 or Fd-1)	156,456	3
NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>163,276</b>	
<b>Forfeited Discounts (470):</b>		
NONE		5
Customer late payment charges	2,660	6
<b>Other (specify):</b>		
<b>Total Forfeited Discounts (470)</b>	<b>2,660</b>	
<b>Rents from Water Property (472):</b>		
EQUIPMENT RENTAL	3,484	7
<b>Total Rents from Water Property (472)</b>	<b>3,484</b>	
<b>Interdepartmental Rents (473):</b>		
NONE		8
<b>Total Interdepartmental Rents (473)</b>	<b>0</b>	
<b>Other Water Revenues (474):</b>		
RECONNECTION, NSF CHECK AND METER READ-OUT CHARGES	1,215	9
BEAVER BROOK SANITARY DISTRICT METER READING AND BILLING CHARGES	2,377	10
Return on net investment in meters charged to sewer department	8,274	11
<b>Other (specify):</b>		
<b>Total Other Water Revenues (474)</b>	<b>11,866</b>	

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## OTHER OPERATING REVENUES (WATER)

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

**Please explain amounts in Account 474 in excess of \$5,000, including like items grouped. Please provide, for example, a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.**

Done.

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## WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
<b>SOURCE OF SUPPLY EXPENSES</b>			
Operation Labor (600)	0	0	1
Purchased Water (601)	0	0	2
Operation Supplies and Expenses (602)	570	1,032	3
Maintenance of Water Source Plant (605)	66,195	15,995	* 4
<b>Total Source of Supply Expenses</b>	<b>66,765</b>	<b>17,027</b>	
<b>PUMPING EXPENSES</b>			
Operation Labor (620)	1,226	150	5
Fuel for Power Production (621)	0	0	6
Fuel or Power Purchased for Pumping (622)	19,685	17,974	7
Operation Supplies and Expenses (623)	0	0	8
Maintenance of Pumping Plant (625)	21,206	3,815	* 9
<b>Total Pumping Expenses</b>	<b>42,117</b>	<b>21,939</b>	
<b>WATER TREATMENT EXPENSES</b>			
Operation Labor (630)	737	926	10
Chemicals (631)	2,887	4,528	11
Operation Supplies and Expenses (632)	0	0	12
Maintenance of Water Treatment Plant (635)	0	0	13
<b>Total Water Treatment Expenses</b>	<b>3,624</b>	<b>5,454</b>	
<b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>			
Operation Labor (640)	13,723	13,877	14
Operation Supplies and Expenses (641)	10,189	11,928	15
Maintenance of Distribution Reservoirs and Standpipes (650)	3,219	2,257	16
Maintenance of Mains (651)	15,756	20,052	17
Maintenance of Services (652)	15,813	10,453	18
Maintenance of Meters (653)	2,171	7,208	19
Maintenance of Hydrants (654)	3,667	1,706	20
Maintenance of Other Plant (655)	838	1,081	21
<b>Total Transmission and Distribution Expenses</b>	<b>65,376</b>	<b>68,562</b>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>			
Meter Reading Labor (901)	796	1,307	22
Accounting and Collecting Labor (902)	7,611	9,283	23
Supplies and Expenses (903)	14,188	3,313	* 24
Uncollectible Accounts (904)	0	0	25

## WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
<b>CUSTOMER ACCOUNTS EXPENSES</b>			
Customer Service and Information Expenses (906)	0	0	26
<b>Total Customer Accounts Expenses</b>	<b>22,595</b>	<b>13,903</b>	
<b>SALES EXPENSES</b>			
Sales Expenses (910)	0	0	27
<b>Total Sales Expenses</b>	<b>0</b>	<b>0</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>			
Administrative and General Salaries (920)	27,832	19,397	* 28
Office Supplies and Expenses (921)	6,358	7,261	29
Administrative Expenses Transferred--Credit (922)	0	0	30
Outside Services Employed (923)	7,044	8,516	31
Property Insurance (924)	204	2,061	32
Injuries and Damages (925)	3,333	2,742	33
Employee Pensions and Benefits (926)	60,834	53,578	34
Regulatory Commission Expenses (928)	0	0	35
Miscellaneous General Expenses (930)	10,675	8,104	36
Transportation Expenses (933)	10,881	8,130	37
Maintenance of General Plant (935)	0	0	38
<b>Total Administrative and General Expenses</b>	<b>127,161</b>	<b>109,789</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>327,638</b>	<b>236,674</b>	

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## WATER OPERATION & MAINTENANCE EXPENSES

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

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

A/C #605 - Maintenance of Water Source Plant - 2009 expense includes \$50,211 for rehabilitation of Well #3.

A/C #625 - Maintenance of Pumping Plant - 2009 expens includes approximately \$20,000 for well house #3 rehabilitation.

A/C #652 - Maintenance of Services - 2008 expenses wre lower than previous years, 2009 expenses more in line with 2007 and previous years.

A/C #653 - Maintenance of Meters - 2007 and 2008 expenses of \$11,164 and \$14,416, respectively, were abnormally high containing costs associated with the meter maintenance electronic read program. 2009 expenses in line with pre 2007 expenses.

A/C #903 - Supplies and Expenses - 2009 expenses include \$9,483 of costs associated with the utility's billing system upgrade.

A/C #920 - Administrative and General Salaries - Additional administrative salaries allocated to the water utility in 2009 based on time spen on utility matters by the city engineer/administrator.

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### TAXES (ACCT. 408 - WATER)

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

Description of Tax (a)	Method Used to Allocate Between Departments (b)	This Year (c)	Last Year (d)	
Property Tax Equivalent		72,765	66,428	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		3,138	3,130	2
<b>Net property tax equivalent</b>		<b>69,627</b>	<b>63,298</b>	
Social Security		8,377	8,700	3
PSC Remainder Assessment		449	473	4
Other (specify): NONE			0	5
<b>Total tax expense</b>		<b>78,453</b>	<b>72,471</b>	

## PROPERTY TAX EQUIVALENT (WATER)

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

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Washburn				1
<b>SUMMARY OF TAX RATES</b>							<b>2</b>
State tax rate	mills		0.172102				3
County tax rate	mills		3.943883				4
Local tax rate	mills		8.656978				5
School tax rate	mills		8.524683				6
Voc. school tax rate	mills		1.070571				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>22.368217</b>				<b>10</b>
Less: state credit	mills		1.187070				11
<b>Net tax rate</b>	mills		<b>21.181147</b>				<b>12</b>
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							<b>13</b>
<b>Local Tax Rate</b>	mills		<b>8.656978</b>				<b>14</b>
<b>Combined School Tax Rate</b>	mills		<b>9.595254</b>				<b>15</b>
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				<b>16</b>
<b>Total Local &amp; School Tax</b>	mills		<b>18.252232</b>				<b>17</b>
<b>Total Tax Rate</b>	mills		<b>22.368217</b>				<b>18</b>
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.815990</b>				<b>19</b>
<b>Total tax net of state credit</b>	mills		<b>21.181147</b>				<b>20</b>
<b>Net Local and School Tax Rate</b>	mills		<b>17.283595</b>				<b>21</b>
Utility Plant, Jan. 1	\$	<b>4,572,927</b>	4,572,927				22
Materials & Supplies	\$	<b>35,630</b>	35,630				23
<b>Subtotal</b>	\$	<b>4,608,557</b>	<b>4,608,557</b>				<b>24</b>
Less: Plant Outside Limits	\$	<b>317,569</b>	317,569				25
<b>Taxable Assets</b>	\$	<b>4,290,988</b>	<b>4,290,988</b>				<b>26</b>
Assessment Ratio	dec.		0.981135				27
<b>Assessed Value</b>	\$	<b>4,210,039</b>	<b>4,210,039</b>				<b>28</b>
<b>Net Local &amp; School Rate</b>	mills		<b>17.283595</b>				<b>29</b>
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>72,765</b>	<b>72,765</b>				<b>30</b>
Tax Equivalent per 1994 PSC Report	\$	28,058					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>72,765</b>					<b>34</b>
Footnotes							35

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>INTANGIBLE PLANT</b>						
Organization (301)	0				0	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>						
Land and Land Rights (310)	2,313				2,313	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)	238,880				238,880	8
Supply Mains (316)	0				0	9
Other Water Source Plant (317)	0				0	10
<b>Total Source of Supply Plant</b>	<b>241,193</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>241,193</b>	
<b>PUMPING PLANT</b>						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	71,738	26,899	5,000		93,637	12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	141,911	32,834			174,745	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	2,333				2,333	16
<b>Total Pumping Plant</b>	<b>215,982</b>	<b>59,733</b>	<b>5,000</b>	<b>0</b>	<b>270,715</b>	
<b>WATER TREATMENT PLANT</b>						
Land and Land Rights (330)	0				0	17
Structures and Improvements (331)	0				0	18
Sand or Other Media Filtration Equipment (332)	8,118	6,456	3,225		11,349	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
<b>Total Water Treatment Plant</b>	<b>8,118</b>	<b>6,456</b>	<b>3,225</b>	<b>0</b>	<b>11,349</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>						
Land and Land Rights (340)	4,396				4,396	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	866,429				866,429	24
Transmission and Distribution Mains (343)	1,105,898	11,434			1,117,332	25
Services (345)	192,576	5,554	859		197,271	26
Meters (346)	370,116	9,050	12,665		366,501	27
Hydrants (348)	257,967				257,967	28

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>						
Other Transmission and Distribution Plant (349)	0				0	29
<b>Total Transmission and Distribution Plant</b>	<b>2,797,382</b>	<b>26,038</b>	<b>13,524</b>	<b>0</b>	<b>2,809,896</b>	
<b>GENERAL PLANT</b>						
Land and Land Rights (389)	0				0	30
Structures and Improvements (390)	0				0	31
Office Furniture and Equipment (391)	13,241				13,241	32
Computer Equipment (391.1)	1,994				1,994	33
Transportation Equipment (392)	8,938				8,938	34
Stores Equipment (393)	0				0	35
Tools, Shop and Garage Equipment (394)	13,898				13,898	36
Laboratory Equipment (395)	8,826				8,826	37
Power Operated Equipment (396)	69,051	11,810			80,861	38
Communication Equipment (397)	39,711				39,711	39
SCADA Equipment (397.1)	0				0	40
Miscellaneous Equipment (398)	14,373				14,373	41
<b>Total General Plant</b>	<b>170,032</b>	<b>11,810</b>	<b>0</b>	<b>0</b>	<b>181,842</b>	
<b>Total utility plant in service directly assignable</b>	<b>3,432,707</b>	<b>104,037</b>	<b>21,749</b>	<b>0</b>	<b>3,514,995</b>	
Common Utility Plant Allocated to Water Department (300)	0				0	42
<b>Total utility plant in service</b>	<b>3,432,707</b>	<b>104,037</b>	<b>21,749</b>	<b>0</b>	<b>3,514,995</b>	

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>INTANGIBLE PLANT</b>						
Organization (301)	0				0	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>						
Land and Land Rights (310)	0				0	4
Structures and Improvements (311)	0				0	5
Collecting and Impounding Reservoirs (312)	0				0	6
Lake, River and Other Intakes (313)	0				0	7
Wells and Springs (314)	0				0	8
Supply Mains (316)	0				0	9
Other Water Source Plant (317)	0				0	10
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>PUMPING PLANT</b>						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	0				0	12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	0				0	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	0				0	16
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>						
Land and Land Rights (330)	0				0	17
Structures and Improvements (331)	0				0	18
Sand or Other Media Filtration Equipment (332)	0				0	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>						
Land and Land Rights (340)	0				0	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	0				0	24
Transmission and Distribution Mains (343)	745,445				745,445	25
Services (345)	137,316				137,316	26
Meters (346)	0				0	27
Hydrants (348)	91,948				91,948	28

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>						
Other Transmission and Distribution Plant (349)	0				0	29
<b>Total Transmission and Distribution Plant</b>	<b>974,709</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>974,709</b>	
<b>GENERAL PLANT</b>						
Land and Land Rights (389)	0				0	30
Structures and Improvements (390)	0				0	31
Office Furniture and Equipment (391)	0				0	32
Computer Equipment (391.1)	0				0	33
Transportation Equipment (392)	0				0	34
Stores Equipment (393)	0				0	35
Tools, Shop and Garage Equipment (394)	0				0	36
Laboratory Equipment (395)	0				0	37
Power Operated Equipment (396)	0				0	38
Communication Equipment (397)	0				0	39
SCADA Equipment (397.1)	0				0	40
Miscellaneous Equipment (398)	0				0	41
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>974,709</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>974,709</b>	
Common Utility Plant Allocated to Water Department (300)	0				0	42
<b>Total utility plant in service</b>	<b>974,709</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>974,709</b>	

## SOURCES OF WATER SUPPLY - STATISTICS

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

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			10,877	<b>10,877</b>	1
February			10,582	<b>10,582</b>	2
March			9,806	<b>9,806</b>	3
April			9,446	<b>9,446</b>	4
May			10,691	<b>10,691</b>	5
June			12,279	<b>12,279</b>	6
July			13,517	<b>13,517</b>	7
August			11,559	<b>11,559</b>	8
September			11,157	<b>11,157</b>	9
October			8,399	<b>8,399</b>	10
November			7,778	<b>7,778</b>	11
December			8,382	<b>8,382</b>	12
<b>Total annual pumpage</b>	<b>0</b>	<b>0</b>	<b>124,473</b>	<b>124,473</b>	

## WATER LOSS AND OTHER STATISTICS

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

**WATER LOSS STATISTICS**

Source of Water Supply Statistics - Total Annual Pumpage (000's):	124,473	1
Less: Gallons (000's) used in the treatment process:		2
Subtotal: Gallons (000's) entering distribution system:	<b>124,473</b>	3
Less: Gallons (000's) sold:	105,837	4
Gallons (000's) entering distribution system but not sold:	<b>18,636</b>	5
Estimated Water Usage:		6
Gallons (000's) used to flush mains:	2,450	7
Gallons (000's) used for fire protection:		8
Gallons (000's) used to prevent freezing of distribution system:	2,100	9
Gallons (000's) used for other system uses:	55	10
Subtotal Estimated Usage:	<b>4,605</b>	11
Estimated Water Losses:		12
Gallons (000's) lost due to main leaks or breaks:		13
Gallons (000's) lost due to service leaks or breaks:		14
Gallons (000's) lost due to hydrant leaks, tank overflows and pressure reducing valves:		15
Gallons (000's) for unauthorized usage such as vandalism and theft:		16
Gallons (000's) not accounted for:	<b>14,031</b>	17
Subtotal of Estimated Losses:	<b>14,031</b>	18
Percentage of water entering distribution system sold:	<b>85%</b>	19
Percentage of unaccounted for water:	<b>11%</b>	20
If more than 25%, indicate causes:		21
		22
		23
		24
If more than 25%, state what action has been taken to reduce water loss:		25
		26
		27

**OTHER STATISTICS**

Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)	771	28
Date of maximum: 04/30/2009		29
Cause of maximum: Timing of main meter reading.		30
		31
		32
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)	227	33
Date of minimum: 10/28/2009		34
Total KWH used by the utility (include pumping, treatment facilities and other utility operations):	226,784	35
If water is purchased:		36
Vendor Name:		37
Point of Delivery:		38
What percentage of purchased water is surface water?		39
Number of main breaks repaired this year:		40
Number of service breaks repaired this year:		41
Population served (estimate the number of individuals served):		42
Inside municipality?	2,650	43
Outside municipality?	25	44

## 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)	
1401 FIRST STREET	#5	310	16	720,000	Yes	1
417 PARK WEST	#3	77	16	936,000	Yes	2

## SOURCES OF WATER SUPPLY - SURFACE WATERS

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

## PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	#3	#5		1
Location	417 PARK WEST AVENUE	1401 FIRST STREET		2
Purpose	S	P		3
Destination	D	D		4
Pump Manufacturer	LAYNE	LAYNE		5
Year Installed	1967	1996		6
Type	VERTICAL TURBINE	VERTICAL TURBINE		7
Actual Capacity (gpm)	1,100	650		8
Pump Motor or Standby Engine Mfr	GENERAL ELECTRIC	U.S. MOTOR		10
Year Installed	1975	1996		11
Type	ELECTRIC	ELECTRIC		12
Horsepower	100	50		13
Footnotes				14

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

## RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	#
Identification number or name	#1	#2	#3	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	S	S	3
Year constructed	1917	1985	2006	4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	STEEL	5
Elevation difference in feet (See Headnote 3.)	220	220	118	6
Total capacity in gallons (actual)	150,000	150,000	200,000	7
<b>WATER TREATMENT PLANT</b>				<b>8</b>
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID	LIQUID	9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	WELLHOUSE	10
Filters, type (gravity, pressure, other, none)	NONE	NONE	NONE	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	2.5000	2.5000	2.5000	12
Is a corrosion control chemical used (yes, no)?	N	N	N	13
Is water fluoridated (yes, no)?	Y	Y	Y	14
Footnotes				15

## WATER MAINS

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

Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	Number of Feet				End of Year (h)	
			First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)		
M	D	0.750	522				522	1
M	D	2.000	3,230				3,230	2
A	D	4.000	1,400				1,400	3
M	D	4.000	11,632				11,632	4
A	D	6.000	1,400				1,400	5
M	D	6.000	24,393				24,393	6
P	D	6.000	15,846				15,846	7
M	D	8.000	14,543				14,543	8
P	D	8.000	4,816				4,816	9
M	D	10.000	14,295				14,295	10
P	D	10.000	14,725				14,725	11
P	D	12.000	15,111	33			15,144	* 12
<b>Total Within Municipality</b>			<b>121,913</b>	<b>33</b>	<b>0</b>	<b>0</b>	<b>121,946</b>	
P	D	12.000	3,142				3,142	13
<b>Total Outside of Municipality</b>			<b>3,142</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,142</b>	
<b>Total Utility</b>			<b>125,055</b>	<b>33</b>	<b>0</b>	<b>0</b>	<b>125,088</b>	

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## WATER MAINS

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**Water Mains (Page W-19)**

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

Main addition of 33 feet financed by TID #3

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## WATER SERVICES

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

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	984	4	3		985	6	1
M	1.000	256				256	8	2
M	1.250	5				5		3
M	1.500	5				5		4
M	2.000	19				19		5
M	4.000	4				4		6
M	6.000	3				3		7
M	8.000	4				4		8
P	10.000	2				2		9
<b>Total Utility</b>		<b>1,282</b>	<b>4</b>	<b>3</b>	<b>0</b>	<b>1,283</b>	<b>14</b>	

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## WATER SERVICES

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**Water Services (Page W-20)**

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

**New services are paid for by the customer and replaced services are paid for by the utility.**

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## METERS

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

### Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	1,266		199	590	1,657	47	1
0.750	590			(590)	0	0	2
1.000	39		8	0	31	2	3
1.250	2				2	0	4
1.500	27	3	9		21	2	5
2.000	28	2	7		23	3	6
3.000	4	1	0	(2)	3	3	7
4.000	4	1	1		4	0	8
<b>Total:</b>	<b>1,960</b>	<b>7</b>	<b>224</b>	<b>(2)</b>	<b>1,741</b>	<b>57</b>	

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

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	1,090	174	4	10	0	379	1,657	1
0.750	0	0	0	0	0	0	0	2
1.000	1	21	1	7	0	1	31	3
1.250	0	2	0	0	0	0	2	4
1.500	0	10	0	9	0	2	21	5
2.000	0	11	0	11	0	1	23	6
3.000	0	1	0	2	0	0	3	7
4.000	0	0	0	3	0	1	4	8
<b>Total:</b>	<b>1,091</b>	<b>219</b>	<b>5</b>	<b>42</b>	<b>0</b>	<b>384</b>	<b>1,741</b>	

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## METERS

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**Meters (Page W-21)**

**Explain all reported adjustments.**

Adjust to physical count and utility does not track 5/8" vs 3/4" meters.

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

Utility recently replaced all 1" and smaller meters when Utility went to an automated meter reading system. Utility now testing those meters when they are pulled and reinstalled.

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

Yes.

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## HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
<b>Fire Hydrants</b>						
Outside of Municipality	20				20	1
Within Municipality	234				234	2
<b>Total Fire Hydrants</b>	<b>254</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>254</b>	
<b>Flushing Hydrants</b>						
	1				1	3
<b>Total Flushing Hydrants</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1</b>	

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

Number of hydrants operated during year:	254
Number of distribution system valves end of year:	364
Number of distribution valves operated during year:	190

**ELECTRIC OPERATING REVENUES & EXPENSES**

Particulars (a)	This Year (b)	Last Year (c)	
<b>Operating Revenues</b>			
<b>Sales of Electricity</b>			
Sales of Electricity (440-448)	2,535,541	2,630,594	1
<b>Total Sales of Electricity</b>	<b>2,535,541</b>	<b>2,630,594</b>	
<b>Other Operating Revenues</b>			
Forfeited Discounts (450 )	8,279	7,420	2
Miscellaneous Service Revenues (451 )	9,817	5,871	3
Sales of Water and Water Power (453 )	0	0	4
Rent from Electric Property (454 )	17,124	24,927	5
Interdepartmental Rents (455 )	21,000	21,000	6
Other Electric Revenues (456 )	0	95	7
Amortization of Construction Grants (457 )	0	0	8
<b>Total Other Operating Revenues</b>	<b>56,220</b>	<b>59,313</b>	
<b>Total Operating Revenues</b>	<b>2,591,761</b>	<b>2,689,907</b>	
<b>Operation and Maintenance Expenses</b>			
Power Production Expenses (500-546)	1,912,420	2,041,498	9
Transmission Expenses (550-553)	0	0	10
Distribution Expenses (560-576)	152,413	134,993	11
Customer Accounts Expenses (901-904)	28,643	16,477	12
Customer Service and Information Expenses (906 )	0	0	13
Sales Expenses (910 )	0	0	14
Administrative and General Expenses (920-935)	236,322	220,080	15
<b>Total Operation and Maintenance Expenses</b>	<b>2,329,798</b>	<b>2,413,048</b>	
<b>Other Expenses</b>			
Depreciation Expense (403 )	147,363	140,375	16
Amortization Expense (404-407)		0	17
Taxes (408 )	80,827	74,751	18
<b>Total Other Expenses</b>	<b>228,190</b>	<b>215,126</b>	
<b>Total Operating Expenses</b>	<b>2,557,988</b>	<b>2,628,174</b>	
<b>NET OPERATING INCOME</b>	<b>33,773</b>	<b>61,733</b>	

## OTHER OPERATING REVENUES (ELECTRIC)

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

Particulars (a)	Amount (b)	
<b>Forfeited Discounts (450):</b>		
Customer late payment charges	8,279	1
<b>Other (specify):</b>		
NONE		2
<b>Total Forfeited Discounts (450)</b>	<b>8,279</b>	
<b>Miscellaneous Service Revenues (451):</b>		
RECONNECTION, NSF FEES, AND METER READ-OUT FEES	9,817	3
<b>Total Miscellaneous Service Revenues (451)</b>	<b>9,817</b>	
<b>Sales of Water and Water Power (453):</b>		
NONE		4
<b>Total Sales of Water and Water Power (453)</b>	<b>0</b>	
<b>Rent from Electric Property (454):</b>		
EQUIPMENT RENTAL	17,124	5
<b>Total Rent from Electric Property (454)</b>	<b>17,124</b>	
<b>Interdepartmental Rents (455):</b>		
WATER ANE SEWER DEPARTMENT RENT OF SHOP	9,000	6
WATER AND SEWER DEPARTMENT RENT OF TRANSPORTATION EQUIPMENT	12,000	7
<b>Total Interdepartmental Rents (455)</b>	<b>21,000</b>	
<b>Other Electric Revenues (456):</b>		
NONE		8
<b>Total Other Electric Revenues (456)</b>	<b>0</b>	
<b>Amortization of Construction Grants (457):</b>		
NONE		9
<b>Total Amortization of Construction Grants (457)</b>	<b>0</b>	

## ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
<b>POWER PRODUCTION EXPENSES</b>			
<b>STEAM POWER GENERATION EXPENSES</b>			
Operation Supervision and Labor (500)	0	0	1
Fuel (501)	0	0	2
Operation Supplies and Expenses (502)	0	0	3
Steam from Other Sources (503)	0	0	4
Steam Transferred -- Credit (504)	0	0	5
Maintenance of Steam Production Plant (506)	0	0	6
<b>Total Steam Power Generation Expenses</b>	<b>0</b>	<b>0</b>	
<b>HYDRAULIC POWER GENERATION EXPENSES</b>			
Operation Supervision and Labor (530)	0	0	7
Water for Power (531)	0	0	8
Operation Supplies and Expenses (532)	0	0	9
Maintenance of Hydraulic Production Plant (535)	0	0	10
<b>Total Hydraulic Power Generation Expenses</b>	<b>0</b>	<b>0</b>	
<b>OTHER POWER GENERATION EXPENSES</b>			
Operation Supervision and Labor (538)	0	0	11
Fuel (539)	0	0	12
Operation Supplies and Expenses (540)	0	0	13
Maintenance of Other Power Production Plant (543)	0	0	14
<b>Total Other Power Generation Expenses</b>	<b>0</b>	<b>0</b>	
<b>OTHER POWER SUPPLY EXPENSES</b>			
Purchased Power (545)	1,912,420	2,041,498	15
Other Expenses (546)	0	0	16
<b>Total Other Power Supply Expenses</b>	<b>1,912,420</b>	<b>2,041,498</b>	
<b>Total Power Production Expenses</b>	<b>1,912,420</b>	<b>2,041,498</b>	
<b>TRANSMISSION EXPENSES</b>			
Operation Supervision and Labor (550)	0	0	17
Operation Supplies and Expenses (551)	0	0	18
Maintenance of Transmission Plant (553)	0	0	19
<b>Total Transmission Expenses</b>	<b>0</b>	<b>0</b>	
<b>DISTRIBUTION EXPENSES</b>			
Operation Supervision Expenses (560)	26,736	24,103	20
Line and Station Labor (561)	2,865	4,851	21
Line and Station Supplies and Expenses (562)	6,479	6,175	22
Street Lighting and Signal System Expenses (565)	0	0	23
Meter Expenses (566)	3,705	920	24

## ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
<b>DISTRIBUTION EXPENSES</b>			
Customer Installations Expenses (567)	0	0	25
Miscellaneous Distribution Expenses (569)	1,027	1,670	26
Maintenance of Structures and Equipment (571)	1,052	988	27
Maintenance of Lines (572)	87,130	69,014	* 28
Maintenance of Line Transformers (573)	0	7	29
Maintenance of Street Lighting and Signal Systems (574)	12,552	11,597	30
Maintenance of Meters (575)	10,867	15,668	31
Maintenance of Miscellaneous Distribution Plant (576)	0	0	32
<b>Total Distribution Expenses</b>	<b>152,413</b>	<b>134,993</b>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>			
Meter Reading Labor (901)	1,142	1,459	33
Accounting and Collecting Labor (902)	12,914	9,639	34
Supplies and Expenses (903)	14,587	5,379	* 35
Uncollectible Accounts (904)	0	0	36
Customer Service and Information Expenses (906)	0	0	37
<b>Total Customer Accounts Expenses</b>	<b>28,643</b>	<b>16,477</b>	
<b>SALES EXPENSES</b>			
Sales Expenses (910)	0	0	38
<b>Total Sales Expenses</b>	<b>0</b>	<b>0</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>			
Administrative and General Salaries (920)	28,429	19,217	* 39
Office Supplies and Expenses (921)	8,311	9,057	40
Administrative Expenses Transferred -- Credit (922)	0	0	41
Outside Services Employed (923)	17,355	14,049	42
Property Insurance (924)	4,224	1,805	43
Injuries and Damages (925)	7,811	11,182	44
Employee Pensions and Benefits (926)	94,100	92,941	45
Regulatory Commission Expenses (928)	2,067	286	46
Miscellaneous General Expenses (930)	20,430	19,162	47
Transportation Expenses (933)	53,595	52,381	48
Maintenance of General Plant (935)	0	0	49
<b>Total Administrative and General Expenses</b>	<b>236,322</b>	<b>220,080</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>2,329,798</b>	<b>2,413,048</b>	

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## ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

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

A/C #572 - Maintenance of Lines - More line maintenance, including lot line brushing, done than in previous years.

A/C #903 - Supplies and Expenses - 2009 expenses include \$9.483 of costs associated with the utility's billing system upgrade.

A/C #920 - Additional administrative salaries allocated to electric utility in 2009 based on time spent on utility projects by city administrator/engineer.

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**TAXES (ACCT. 408 - ELECTRIC)**

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

Description of Tax (a)	Method Used to Allocate Between Departments (b)	This Year (c)	Last Year (d)	
Property Tax Equivalent		64,239	56,543	1
Social Security		13,668	15,162	2
Wisconsin Gross Receipts Tax		561	562	3
PSC Remainder Assessment		2,359	2,484	4
Other (specify):				
NONE			0	5
<b>Total tax expense</b>		<b>80,827</b>	<b>74,751</b>	

## PROPERTY TAX EQUIVALENT (ELECTRIC)

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

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Washburn				1
<b>SUMMARY OF TAX RATES</b>							<b>2</b>
State tax rate	mills		0.172102				3
County tax rate	mills		3.943883				4
Local tax rate	mills		8.656978				5
School tax rate	mills		8.524683				6
Voc. school tax rate	mills		1.070571				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>22.368217</b>				<b>10</b>
Less: state credit	mills		1.187070				11
<b>Net tax rate</b>	mills		<b>21.181147</b>				<b>12</b>
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							<b>13</b>
<b>Local Tax Rate</b>	mills		<b>8.656978</b>				<b>14</b>
<b>Combined School Tax Rate</b>	mills		<b>9.595254</b>				<b>15</b>
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				<b>16</b>
<b>Total Local &amp; School Tax</b>	mills		<b>18.252232</b>				<b>17</b>
<b>Total Tax Rate</b>	mills		<b>22.368217</b>				<b>18</b>
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.815990</b>				<b>19</b>
<b>Total tax net of state credit</b>	mills		<b>21.181147</b>				<b>20</b>
<b>Net Local and School Tax Rate</b>	mills		<b>17.283595</b>				<b>21</b>
Utility Plant, Jan. 1	\$	4,195,455	4,195,455				22
Materials & Supplies	\$	115,423	115,423				23
<b>Subtotal</b>	\$	<b>4,310,878</b>	<b>4,310,878</b>				<b>24</b>
Less: Plant Outside Limits	\$	522,662	522,662				25
<b>Taxable Assets</b>	\$	<b>3,788,216</b>	<b>3,788,216</b>				<b>26</b>
Assessment Ratio	dec.		0.981135				27
<b>Assessed Value</b>	\$	<b>3,716,751</b>	<b>3,716,751</b>				<b>28</b>
<b>Net Local &amp; School Rate</b>	mills		<b>17.283595</b>				<b>29</b>
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>64,239</b>	<b>64,239</b>				<b>30</b>
Tax Equivalent per 1994 PSC Report	\$	25,397					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32 33
<b>Tax equiv. for current year (see note 5)</b>	\$	<b>64,239</b>					<b>34</b>
Footnotes							35

## ELECTRIC UTILITY PLANT IN SERVICE

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

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

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

## ELECTRIC UTILITY PLANT IN SERVICE

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

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Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>TRANSMISSION PLANT</b>						
Poles and Fixtures (355)	0				0	29
Overhead Conductors and Devices (356)	0				0	30
Underground Conduit (357)	0				0	31
Underground Conductors and Devices (358)	0				0	32
Roads and Trails (359)	0				0	33
<b>Total Transmission Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>DISTRIBUTION PLANT</b>						
Land and Land Rights (360)	750	29,141			29,891	34
Structures and Improvements (361)	0				0	35
Station Equipment (362)	659,297				659,297	36
Storage Battery Equipment (363)	0				0	37
Poles, Towers and Fixtures (364)	477,325	13,736	606		490,455	38
Overhead Conductors and Devices (365)	344,302	5,152	465		348,989	39
Underground Conduit (366)	0				0	40
Underground Conductors and Devices (367)	326,425	1,820			328,245	41
Line Transformers (368)	629,510	1,053	1,634		628,929	42
Services (369)	161,285	15,310	115		176,480	43
Meters (370)	225,455	9,686	12,871		222,270	44
Installations on Customers' Premises (371)	0				0	45
Leased Property on Customers' Premises (372)	0				0	46
Street Lighting and Signal Systems (373)	204,785	3,409	1,428		206,766	47
<b>Total Distribution Plant</b>	<b>3,029,134</b>	<b>79,307</b>	<b>17,119</b>	<b>0</b>	<b>3,091,322</b>	
<b>GENERAL PLANT</b>						
Land and Land Rights (389)	3,870				3,870	48
Structures and Improvements (390)	237,724				237,724	49
Office Furniture and Equipment (391)	43,681				43,681	50
Computer Equipment (391.1)	102,724				102,724	51
Transportation Equipment (392)	383,012				383,012	52
Stores Equipment (393)	0				0	53
Tools, Shop and Garage Equipment (394)	52,500				52,500	54
Laboratory Equipment (395)	12,199				12,199	55
Power Operated Equipment (396)	18,481	1,585			20,066	56
Communication Equipment (397)	11,470				11,470	57
SCADA Equipment (397.1)	0				0	58
Miscellaneous Equipment (398)	9,283	243			9,526	59
Other Tangible Property (399)	0				0	60
<b>Total General Plant</b>	<b>874,944</b>	<b>1,828</b>	<b>0</b>	<b>0</b>	<b>876,772</b>	
<b>Total utility plant in service directly assignable</b>	<b>3,904,078</b>	<b>81,135</b>	<b>17,119</b>	<b>0</b>	<b>3,968,094</b>	

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
Common Utility Plant Allocated to Electric Department (300)	0				0	61
<b>Total utility plant in service</b>	<b>3,904,078</b>	<b>81,135</b>	<b>17,119</b>	<b>0</b>	<b>3,968,094</b>	

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

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

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

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>TRANSMISSION PLANT</b>						
Poles and Fixtures (355)	0				0	29
Overhead Conductors and Devices (356)	0				0	30
Underground Conduit (357)	0				0	31
Underground Conductors and Devices (358)	0				0	32
Roads and Trails (359)	0				0	33
<b>Total Transmission Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>DISTRIBUTION PLANT</b>						
Land and Land Rights (360)	0				0	34
Structures and Improvements (361)	0				0	35
Station Equipment (362)	0				0	36
Storage Battery Equipment (363)	0				0	37
Poles, Towers and Fixtures (364)	34,255				34,255	38
Overhead Conductors and Devices (365)	59,588				59,588	39
Underground Conduit (366)	0				0	40
Underground Conductors and Devices (367)	110,526				110,526	41
Line Transformers (368)	7,250				7,250	42
Services (369)	79,758				79,758	43
Meters (370)	0				0	44
Installations on Customers' Premises (371)	0				0	45
Leased Property on Customers' Premises (372)	0				0	46
Street Lighting and Signal Systems (373)	0				0	47
<b>Total Distribution Plant</b>	<b>291,377</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>291,377</b>	
<b>GENERAL PLANT</b>						
Land and Land Rights (389)	0				0	48
Structures and Improvements (390)	0				0	49
Office Furniture and Equipment (391)	0				0	50
Computer Equipment (391.1)	0				0	51
Transportation Equipment (392)	0				0	52
Stores Equipment (393)	0				0	53
Tools, Shop and Garage Equipment (394)	0				0	54
Laboratory Equipment (395)	0				0	55
Power Operated Equipment (396)	0				0	56
Communication Equipment (397)	0				0	57
SCADA Equipment (397.1)	0				0	58
Miscellaneous Equipment (398)	0				0	59

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>GENERAL PLANT</b>						
Other Tangible Property (399)	0				0	60
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>291,377</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>291,377</b>	
Common Utility Plant Allocated to Electric Department (300)	0				0	61
<b>Total utility plant in service</b>	<b>291,377</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>291,377</b>	

## TRANSMISSION AND DISTRIBUTION LINES

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

## RURAL LINE CUSTOMERS

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

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

## MONTHLY PEAK DEMAND AND ENERGY USAGE

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

Monthly Peak						Monthly Energy Usage	
Month (a)		kW (b)	Day of Week (c)	Date (MM/DD/YYYY) (d)	Time Beginning (HH:MM) (e)	(kWh) (000's) (f)	
January	01	5,916	Thursday	01/15/2009	12:00	3,078	1
February	02	5,656	Wednesday	02/04/2009	10:30	3,073	2
March	03	5,426	Monday	03/02/2009	09:30	3,010	3
April	04	4,873	Friday	04/03/2009	10:45	2,370	4
May	05	5,109	Wednesday	05/20/2009	15:00	2,467	5
June	06	6,831	Tuesday	06/23/2009	15:45	2,612	6
July	07	6,111	Friday	07/10/2009	13:00	2,692	7
August	08	6,451	Friday	08/14/2009	15:15	2,843	8
September	09	5,823	Monday	09/14/2009	13:45	2,790	9
October	10	5,017	Friday	10/23/2009	11:15	2,703	10
November	11	5,075	Monday	11/30/2009	11:00	2,730	11
December	12	5,944	Tuesday	12/15/2009	12:15	1,700	12
<b>Total</b>		<b>68,232</b>				<b>32,068</b>	

**System Name**

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

Type of Reading	Supplier
15 minutes integrated	EXEL ENERGY

## ELECTRIC ENERGY ACCOUNT

Particulars (a)	kWh (000's) (b)	
<b>Source of Energy</b>		
<b>Generation (excluding Station Use):</b>		
Fossil Steam		1
Nuclear Steam		2
Hydraulic		3
Internal Combustion Turbine		4
Internal Combustion Reciprocating		5
Non-Conventional (wind, photovoltaic, etc.)		6
<b>Total Generation</b>	<b>0</b>	7
Purchases	34,085	8
Interchanges:		
In (gross)		9
Out (gross)		10
Net	<b>0</b>	11
Transmission for/by others (wheeling):		
Received		12
Delivered		13
Net	<b>0</b>	14
<b>Total Source of Energy</b>	<b>34,085</b>	15
<b>Disposition of Energy</b>		
Sales to Ultimate Consumers (including interdepartmental sales)	33,062	18
Sales For Resale		19
<b>Energy Used by the Company (excluding station use):</b>		
Electric Utility		21
Common (office, shops, garages, etc. serving 2 or more util. depts.)		22
<b>Total Used by Company</b>	<b>0</b>	23
<b>Total Sold and Used</b>	<b>33,062</b>	24
<b>Energy Losses:</b>		
Transmission Losses (if applicable)		26
Distribution Losses	1,023	27
<b>Total Energy Losses</b>	<b>1,023</b>	28
<b>Loss Percentage (% Total Energy Losses of Total Source of Energy)</b>	<b>3.0013%</b>	29
<b>Total Disposition of Energy</b>	<b>34,085</b>	30

## SALES OF ELECTRICITY BY RATE SCHEDULE

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

Type of Sales/Rate Class Title (a)	Rate Schedule (b)	Avg. No. of Customers (c)	kWh (000 Omitted) (d)	(e)	(f)
<b>Residential Sales</b>					
NONE	RG-1	1,238	9,919		1
<b>Total Sales for Residential Sales</b>		<b>1,238</b>	<b>9,919</b>		
<b>Commercial &amp; Industrial</b>					
SMALL POWER	CP-1	10	3,850		2
LARGE POWER TIME-OF-DAY	CP-2	6	8,686		3
GENERAL SERVICE	GS-1	417	10,296		4
<b>Total Sales for Commercial &amp; Industrial</b>		<b>433</b>	<b>22,832</b>		
<b>Public Street &amp; Highway Lighting</b>					
SECURITY LIGHTING	MS-1	41	41		5
STREET LIGHTING	MS-1	368	270		6
<b>Total Sales for Public Street &amp; Highway Lighting</b>		<b>409</b>	<b>311</b>		
<b>Sales for Resale</b>					
NONE					7
<b>Total Sales for Sales for Resale</b>		<b>0</b>	<b>0</b>		
<b>TOTAL SALES FOR ELECTRICITY</b>		<b>2,080</b>	<b>33,062</b>		

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

Demand kW (e)	Customer or Distribution kW (f)	Tariff Revenues (g)	PCAC Revenues (h)	Total Revenues (g)+(h)	
		702,345	130,478	832,823	1
<b>0</b>	<b>0</b>	<b>702,345</b>	<b>130,478</b>	<b>832,823</b>	
9,342	11,179	212,032	52,360	264,392	2
19,691	22,611	441,436	116,903	558,339	3
		693,479	143,191	836,670	4
<b>29,033</b>	<b>33,790</b>	<b>1,346,947</b>	<b>312,454</b>	<b>1,659,401</b>	
		4,206	562	4,768	5
		34,927	3,622	38,549	6
<b>0</b>	<b>0</b>	<b>39,133</b>	<b>4,184</b>	<b>43,317</b>	
				0	7
<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>29,033</b>	<b>33,790</b>	<b>2,088,425</b>	<b>447,116</b>	<b>2,535,541</b>	

## PURCHASED POWER STATISTICS

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

Particulars (a)	(b)		(c)		
Name of Vendor	XCEL ENERGY				1
Point of Delivery	Spooner Substation				2
Type of Power Purchased (firm, dump, etc.)	firm				3
Voltage at Which Delivered	24				4
Point of Metering	Spooner Substation				5
Total of 12 Monthly Maximum Demands -- kW	68,232				6
Average load factor	<b>68.4189%</b>				7
Total Cost of Purchased Power	1,912,420				8
Average cost per kWh	<b>0.0561</b>				9
On-Peak Hours (if applicable)	9:00am-9:00pm				10
Monthly purchases --- kWh (000):	<b>On-peak</b>	<b>Off-peak</b>	<b>On-peak</b>	<b>Off-peak</b>	11
January	1,302	2,009			12
February	1,153	1,636			13
March	1,192	1,673			14
April	1,082	1,426			15
May	1,000	1,537			16
June	1,248	1,586			17
July	1,226	1,629			18
August	1,228	1,711			19
September	1,210	1,603			20
October	1,164	1,582			21
November	1,061	1,606			22
December	1,346	1,869			23
<b>Total kWh (000)</b>	<b>14,212</b>	<b>19,867</b>			24

Footnotes:

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

Footnotes:

## PRODUCTION STATISTICS TOTALS

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

## PRODUCTION STATISTICS

Particulars (a)	Plant (b)	Plant (c)	Plant (d)	Plant (e)	
Name of Plant	NONE				1
Unit Identification	NONE				2
Type of Generation					3
kWh Net Generation (000)	0				4
Is Generation Metered or Estimated?					5
Is Exciter & Station Use Metered or Estimated?					6
60-Minute Maximum Demand--kW (est. if not meas.)					7
Date and Hour of Such Maximum Demand					8
<b>Load Factor</b>					9
Maximum Net Generation in Any One Day					10
Date of Such Maximum					11
Number of Hours Generators Operated					12
Maximum Continuous or Dependable Capacity--kW					13
Is Plant Owned or Leased?					14
Total Production Expenses					15
<b>Cost per kWh of Net Generation (\$)</b>					16
Monthly Net Generation --- kWh (000):					17
January					18
February					19
March					20
April					21
May					22
June					23
July					24
August					25
September					26
October					27
November					28
December					29
<b>Total kWh (000)</b>	<b>0</b>				30
Gas Consumed--Therms					31
Average Cost per Therm Burned (\$)					32
Fuel Oil Consumed Barrels (42 gal.)					33
Average Cost per Barrel of Oil Burned (\$)					34
Specific Gravity					35
Average BTU per Gallon					36
Lubricating Oil Consumed--Gallons					37
Average Cost per Gallon (\$)					38
kWh Net Generation per Gallon of Fuel Oil					39
kWh Net Generation per Gallon of Lubr. Oil					40
Does plant produce steam for heating or other purposes in addition to elec. generation?					41
Coal consumed--tons (2,000 lbs.)					42
Average Cost per Ton (\$)					43
Kind of Coal Used					44
Average BTU per Pound					45
Water Evaporated--Thousands of Pounds					46
Is Water Evaporated, Metered or Estimated?					47
Lbs. of Steam per Lb. of Coal or Equivalent Fuel					48
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.					49
Based on Total Coal Used at Plant					50
Based on Coal Used Solely in Electric Generation					51
Average BTU per kWh Net Generation					52
Total Cost of Fuel (Oil and/or Coal) per kWh Net Generation (\$)					53
Footnotes					54

## STEAM PRODUCTION PLANTS

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

### Boilers

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

1

### Turbine-Generators

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

## INTERNAL COMBUSTION GENERATION PLANTS

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

### Prime Movers

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

## INTERNAL COMBUSTION GENERATION PLANTS (cont.)

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

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

1

## HYDRAULIC GENERATING PLANTS

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

### HYDRAULIC GENERATING PLANTS (cont.)

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

1

### SUBSTATION EQUIPMENT

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

Particulars (a)	(b)	(c)	Utility Designation			(f)
			(d)	(e)		
Name of Substation	BEAVER BRO					1
Voltage--High Side	69					2
Voltage--Low Side	12					3
Num. Main Transformers in Operation	1					4
Total Capacity of Transformers in kVA	10,000					5
Number of Spare Transformers on Hand	1					6
15-Minute Maximum Demand in kW	6,831					7
Dt and Hr of Such Maximum Demand	06/23/2009 15:00					8
Kwh Output	34,084,680					9
Footnotes						10

### SUBSTATION EQUIPMENT (continued)

Particulars (g)	(h)	(i)	Utility Designation			(l)
			(j)	(k)		
Name of Substation						16
Voltage--High Side						17
Voltage--Low Side						18
Num. of Main Transformers in Operation						19
Total Capacity of Transformers in kVA						20
Number of Spare Transformers on Hand						21
15-Minute Maximum Demand in kW						22
Dt and Hr of Such Maximum Demand						23
Kwh Output						24
Footnotes						25

### SUBSTATION EQUIPMENT (continued)

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

## ELECTRIC DISTRIBUTION METERS & LINE TRANSFORMERS

Particulars (a)	Number of Watt-Hour Meters (b)	Line Transformers		1
		Number (c)	Total Cap. (kVA) (d)	
Number first of year	2,016	452	24,031	1
Acquired during year	55	1	100	2
<b>Total</b>	<b>2,071</b>	<b>453</b>	<b>24,131</b>	<b>3</b>
Retired during year	215	6	336	4
Sales, transfers or adjustments increase (decrease)		8	(198)	5
<b>Number end of year</b>	<b>1,856</b>	<b>455</b>	<b>23,597</b>	<b>6</b>
<b>Number end of year accounted for as follows:</b>				<b>7</b>
In customers' use	1,659	382	19,135	8
In utility's use				9
Locked meters on customers' premises				10
In stock	197	73	4,462	12
<b>Total end of year</b>	<b>1,856</b>	<b>455</b>	<b>23,597</b>	<b>13</b>

## STREET LIGHTING EQUIPMENT

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

Particulars (a)	Watts (b)	Number Each Type (c)	kWh Used Annually (d)	
<b>Street Lighting Non-Ornamental</b>				
Mercury Vapor	175	131	111,612	1
Sodium Vapor	100	131	64,452	2
Sodium Vapor	150	15	11,340	3
<b>Total</b>		<b>277</b>	<b>187,404</b>	
<b>Ornamental</b>				
Mercury Vapor	175	1	852	4
Mercury Vapor	400	9	17,388	5
Sodium Vapor	100	43	21,156	6
Sodium Vapor	150	18	13,608	7
<b>Total</b>		<b>71</b>	<b>53,004</b>	
<b>Other</b>				
NONE				8
<b>Total</b>		<b>0</b>	<b>0</b>	