



3014 (02-05-09)

ANNUAL REPORT

OF

Name: WISCONSIN DELLS MUNICIPAL ELECTRIC UTILITY

Principal Office: 300 LACROSSE STREET
WISCONSIN DELLS, WI 53965

For the Year Ended: DECEMBER 31, 2009

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

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

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

GENERAL RULES FOR REPORTING

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

SIGNATURE PAGE

Signature Page (Page ii)

General footnotes

COMPILATION REPORT OF CERTIFIED PUBLIC ACCOUNTANTS

City Council
City of Wisconsin Dells
Wisconsin Dells, Wisconsin

We have compiled the accompanying prescribed Annual Report of the City of Wisconsin Dells Municipal Electric Utility as of December 31, 2009, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

A compilation is limited to presenting in the form of financial statements, information that is the representation of management. We have not audited or reviewed the accompanying Annual Report and, accordingly, do not express an opinion or any other form of assurance on this report.

The aforementioned report was prepared for the purpose of complying with statutory requirements of the Wisconsin Public Service Commission, and is not intended to be a complete presentation in conformity with accounting principles generally accepted in the United States of America.

This report is intended solely for the information and use of the management of the City of Wisconsin Dells and the Wisconsin Public Service Commission, and should not be used for any other purpose.

Johnson Block & Company, Inc.
Certified Public Accountants
Madison, Wisconsin

March 31, 2010

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: WISCONSIN DELLS MUNICIPAL ELECTRIC UTILITY

Utility Address: 300 LACROSSE STREET
WISCONSIN DELLS, WI 53965

When was utility organized? 1/1/1894

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: DALE D DARLING

Title: CITY CLERK-TREASURER

Office Address:

300 LACROSSE STREET
WISCONSIN DELLS, WI 53965

Telephone: (608) 254 - 2012 EXT 403

Fax Number: (608) 254 - 7329

Email Address: ddarling@dellscitygov.com

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

Name: JAMES BLOCK

Title:

Office Address: JOHNSON BLOCK & CO., INC.

49 KESSEL CT, STE 210
MADISON, WI 53711

Telephone: (608) 274 - 2002

Fax Number: (608) 274 - 4320

Email Address: jblock@johnsonblock.com

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

Name: DAR MOR

Title: CHAIRPERSON

Office Address:

300 LACROSSE ST
WISCONSIN DELLS, WI 53965

Telephone: (608) 253 - 2542

Fax Number: (608) 254 - 7329

Email Address:

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

YES

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

Name:

Title:

Office Address: JOHNSON BLOCK & CO., INC.

49 KESSEL CT, STE 210
MADISON, WI 53711

Telephone: (608) 274 - 2002

Fax Number: (608) 274 - 4320

Email Address: jblock@johnsonblock.com

IDENTIFICATION AND OWNERSHIP

Date of most recent audit report: 7/31/2009

Period covered by most recent audit: 1/1/2008-12/31/2008

Names and titles of utility management including manager or superintendent:

Name: MICHAEL T HORKAN

Title: DIRECTOR OF PUBLIC WORKS/CITY ENGINEER

Office Address:

300 LACROSSE STREET
WISCONSIN DELLS, WI 53965

Telephone: (608) 253 - 2542 EXT 407

Fax Number: (608) 254 - 7329

Email Address: mhorkan@dellscitygov.com

Name of utility commission/committee: Public Works

Names of members of utility commission/committee:

- MR ERIC HELLAND, MAYOR
- MR BRIAN HOLZEM, ALDERPERSON
- MR DAR MOR, CHAIRPERSON
- MR ED WOJNICZ, ALDERPERSON

Is sewer service rendered by the utility? NO

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

Date of Ordinance: [REDACTED]

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

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

Firm Name: NONE

Contact Person:

Title:

Telephone:

Fax Number:

Email Address:

Contract/Agreement beginning-ending dates:

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

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	5,112,173	5,392,166	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	4,463,304	4,673,760	2
Depreciation Expense (403)	353,400	367,800	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	180,291	190,406	5
Total Operating Expenses	4,996,995	5,231,966	
Net Operating Income	115,178	160,200	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	115,178	160,200	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	(602)	(42,134)	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	9,069	195,571	10
Miscellaneous Nonoperating Income (421)	1,688	7,813	11
Total Other Income	10,155	161,250	
Total Income	125,333	321,450	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(10,256)	(10,256)	12
Other Income Deductions (426)	21,000	21,000	13
Total Miscellaneous Income Deductions	10,744	10,744	
Income Before Interest Charges	114,589	310,706	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	85,438	50,160	14
Amortization of Debt Discount and Expense (428)	5,092	5,337	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	24,905	26,285	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
Total Interest Charges	115,435	81,782	
Net Income	(846)	228,924	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	3,053,894	2,823,076	20
Balance Transferred from Income (433)	(846)	228,924	21
Miscellaneous Credits to Surplus (434)	0	7,932	22
Miscellaneous Debits to Surplus--Debit (435)	4,034	0	23
Appropriations of Surplus--Debit (436)	2,096	6,038	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	3,046,918	3,053,894	

DETAILS OF INCOME STATEMENT ACCOUNTS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
UTILITY OPERATING INCOME				
Operating Revenues (400):				
Derived	5,112,173	0	5,112,173	1
Total (Acct. 400):	5,112,173	0	5,112,173	
Operation and Maintenance Expense (401-402):				
Derived	4,463,304	0	4,463,304	2
Total (Acct. 401-402):	4,463,304	0	4,463,304	
Depreciation Expense (403):				
Derived	353,400	0	353,400	3
Total (Acct. 403):	353,400	0	353,400	
Amortization Expense (404-407):				
Derived	0	0	0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	180,291	0	180,291	5
Total (Acct. 408):	180,291	0	180,291	
Revenues from Utility Plant Leased to Others (412):				
NONE			0	6
Total (Acct. 412):	0	0	0	
Expenses of Utility Plant Leased to Others (413):				
NONE			0	7
Total (Acct. 413):	0	0	0	
TOTAL UTILITY OPERATING INCOME:	115,178	0	115,178	
OTHER INCOME				
Income from Merchandising, Jobbing and Contract Work (415-416):				
Derived	(602)	0	(602)	8
Total (Acct. 415-416):	(602)	0	(602)	
Income from Nonutility Operations (417):				
NONE			0	9
Total (Acct. 417):	0	0	0	
Nonoperating Rental Income (418):				
NONE			0	10
Total (Acct. 418):	0	0	0	
Interest and Dividend Income (419):				
INTEREST INCOME	9,069		9,069	11
Total (Acct. 419):	9,069	0	9,069	
Miscellaneous Nonoperating Income (421):				
Contributed Plant - Electric		1,688	1,688	12
NONE			0	13
Total (Acct. 421):	0	1,688	1,688	
TOTAL OTHER INCOME:	8,467	1,688	10,155	

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)	
MISCELLANEOUS INCOME DEDUCTIONS				
Miscellaneous Amortization (425):				
Regulatory Liability (253) Amortization	(10,256)	0	(10,256)	14
NONE			0	15
Total (Acct. 425):	(10,256)	0	(10,256)	
Other Income Deductions (426):				
Depreciation Expense on Contributed Plant - Electric	0	21,000	21,000	16
NONE			0	17
Total (Acct. 426):	0	21,000	21,000	
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(10,256)	21,000	10,744	
INTEREST CHARGES				
Interest on Long-Term Debt (427):				
Derived	85,438	0	85,438	18
Total (Acct. 427):	85,438	0	85,438	
Amortization of Debt Discount and Expense (428):				
AMORT OF DEBT DISCOUNT AND EXPENSE	5,092		5,092	19
Total (Acct. 428):	5,092	0	5,092	
Amortization of Premium on Debt--Cr. (429):				
NONE			0	20
Total (Acct. 429):	0	0	0	
Interest on Debt to Municipality (430):				
Derived	24,905	0	24,905	21
Total (Acct. 430):	24,905	0	24,905	
Other Interest Expense (431):				
Derived	0	0	0	22
Total (Acct. 431):	0	0	0	
Interest Charged to Construction--Cr. (432):				
NONE			0	23
Total (Acct. 432):	0	0	0	
TOTAL INTEREST CHARGES:	115,435	0	115,435	
NET INCOME:	18,466	(19,312)	(846)	
EARNED SURPLUS				
Unappropriated Earned Surplus (Beginning of Year) (216):				
Derived	2,639,871	414,023	3,053,894	24
Total (Acct. 216):	2,639,871	414,023	3,053,894	
Balance Transferred from Income (433):				
Derived	18,466	(19,312)	(846)	25
Total (Acct. 433):	18,466	(19,312)	(846)	
Miscellaneous Credits to Surplus (434):				
NONE			0	26
Total (Acct. 434):	0	0	0	

DETAILS OF INCOME STATEMENT ACCOUNTS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
EARNED SURPLUS				
Miscellaneous Debits to Surplus--Debit (435):				
2008 AUDIT ADJUSTMENT	4,034		4,034	27
Total (Acct. 435)--Debit:	4,034	0	4,034	
Appropriations of Surplus--Debit (436):				
Detail appropriations to (from) account 215	2,096		2,096	28
Total (Acct. 436)--Debit:	2,096	0	2,096	
Appropriations of Income to Municipal Funds--Debit (439):				
NONE			0	29
Total (Acct. 439)--Debit:	0	0	0	
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	2,652,207	394,711	3,046,918	

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)		20,615			20,615	1
Costs & Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll		20,565			20,565	3
Materials		652			652	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	0	21,217	0	0	21,217	
Net income (or loss)	0	(602)	0	0	(602)	

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	0	5,112,173	0	0	5,112,173	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained		3,676			3,676	5
Other Increases or (Decreases)						
to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	0	5,108,497	0	0	5,108,497	

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	0	0	0	1
Electric operating expenses	249,356	0	249,356	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	20,565	0	20,565	6
Other nonutility expenses	0	0	0	7
Water utility plant accounts	0	0	0	8
Electric utility plant accounts	66,240	0	66,240	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
Total Payroll	336,161	0	336,161	

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		1
Electric	4.0	2
Gas		3
Sewer		4

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101)	8,552,418	8,363,225	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	4,375,377	4,000,977	2
Net Utility Plant	4,177,041	4,362,248	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Sinking Funds (125)	0	0	7
Depreciation Fund (126)	119,550	118,539	8
Other Special Funds (128)	1,397,514	1,442,603	9
Total Other Property and Investments	1,517,064	1,561,142	
CURRENT AND ACCRUED ASSETS			
Cash (131)	792,717	605,247	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)	944,553	924,764	15
Other Accounts Receivable (143)	6,115	571	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	68,240	27,847	18
Plant Materials and Operating Supplies (154)	256,707	219,885	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
Total Current and Accrued Assets	2,068,332	1,778,314	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	37,045	42,137	27
Extraordinary Property Losses (182)	0	0	28
Preliminary Survey and Investigation Charges (183)	0	0	29
Clearing Accounts (184)	0	0	30
Temporary Facilities (185)	0	0	31
Miscellaneous Deferred Debits (186)	0	0	32
Total Deferred Debits	37,045	42,137	
Total Assets and Other Debits	7,799,482	7,743,841	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	1,237,705	1,237,705	33
Appropriated Earned Surplus (215)	237,402	235,306	34
Unappropriated Earned Surplus (216)	3,046,918	3,053,894	35
Total Proprietary Capital	4,522,025	4,526,905	
LONG-TERM DEBT			
Bonds (221)	1,670,000	1,740,000	36
Advances from Municipality (223)	561,113	605,526	37
Other Long-Term Debt (224)	0	0	38
Total Long-Term Debt	2,231,113	2,345,526	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	39
Accounts Payable (232)	531,016	264,665	40
Payables to Municipality (233)	132,579	87,783	41
Customer Deposits (235)	70	70	42
Taxes Accrued (236)	99,851	82,412	43
Interest Accrued (237)	8,204	8,794	44
Tax Collections Payable (241)			45
Miscellaneous Current and Accrued Liabilities (242)	131,049	204,365	46
Total Current and Accrued Liabilities	902,769	648,089	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	47
Customer Advances for Construction (252)			48
Other Deferred Credits (253)	143,575	223,321	49
Total Deferred Credits	143,575	223,321	
OPERATING RESERVES			
Property Insurance Reserve (261)			50
Injuries and Damages Reserve (262)			51
Pensions and Benefits Reserve (263)			52
Miscellaneous Operating Reserves (265)			53
Total Operating Reserves	0	0	
Total Liabilities and Other Credits	7,799,482	7,743,841	

NET UTILITY PLANT

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

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
First of Year:					
Total Utility Plant - First of Year	0	0	0	8,363,225	1
	<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>				
Plant Accounts:					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	0	0	0	8,114,438	2
Utility Plant in Service - Contributed Plant (101.2)	0	0	0	437,980	3
Utility Plant Purchased or Sold (102)					4
Utility Plant Leased to Others (104)					5
Property Held for Future Use (105)					6
Completed Construction not Classified (106)					7
Construction Work in Progress (107)					8
Total Utility Plant	0	0	0	8,552,418	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (111.1)	0	0	0	4,043,466	9
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	0	0	0	331,911	10
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					11
Accumulated Provision for Depreciation of Property Held for Future Use (113)					12
Accumulated Provision for Amortization of Utility Plant in Service (114)					13
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					14
Accumulated Provision for Amortization of Property Held for Future Use (116)					15
Total Accumulated Provision	0	0	0	4,375,377	
Other Utility Plant Accounts:					
Utility Plant Acquisition Adjustments (117)					16
Accumulated Provision for Amortization of Utility Plant Acquisition Adjustments (118)					17
Other Utility Plant Adjustments (119)					18
Total Other Utility Plant Accounts	0	0	0	0	
Net Utility Plant	0	0	0	4,177,041	

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)	Electric (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (111.1)	3,690,066				3,690,066	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	353,400				353,400	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	353,400	0	0	0	353,400	16
Debits during year						17
Book cost of plant retired	0				0	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	0	0	0	0	0	25
Balance end of year (111.1)	4,043,466	0	0	0	4,043,466	26
Footnotes						27

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

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

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

Particulars (a)	Electric (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (111.2)	310,911				310,911	1
Credits During Year						2
Accruals:						3
Charged Other Income Deductions (426)	21,000				21,000	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	21,000	0	0	0	21,000	16
Debits during year						17
Book cost of plant retired	0				0	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	0	0	0	0	0	25
Balance end of year (111.2)	331,911	0	0	0	331,911	26
Footnotes						27

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

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

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

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

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel (151)					0	0	1
Fuel stock expenses (152)					0	0	2
Plant mat. & oper. sup. (154)			256,707		256,707	219,885	3
Total Electric Utility					256,707	219,885	

Account	Total End of Year	Amount Prior Year	
Electric utility total	256,707	219,885	1
Water utility (154)		0	2
Sewer utility (154)		0	3
Heating utility (154)		0	4
Gas utility (154)		0	5
Merchandise (155)		0	6
Other materials & supplies (156)		0	7
Stores expense (163)		0	8
Total Materials and Supplies	256,707	219,885	

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

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

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
2003 REVENUE BONDS	3,521	428	27,887	1
2006 G.O. BONDS	1,571	428	9,158	2
Total			37,045	
Unamortized premium on debt (251)				
NONE				3
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	1,237,705	1
Changes during year (explain):		2
Balance end of year	<u>1,237,705</u>	

BONDS (ACCT. 221)

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
2003 REVENUE BONDS	10/01/2003	07/01/2024	5.09%	1,670,000	1
Total Bonds (Account 221):				<u>1,670,000</u>	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances from Municipality (223)					
G.O. BONDS 2006	07/13/2006	03/01/2021	4.47%	561,113	1
Total for Account 223				561,113	
Other Long-Term Debt (224)					
NONE	00/00/0000	00/00/0000	0.00%		2
Total for Account 224				0	
Notes Payable (231)					
NONE	00/00/0000	00/00/0000	0.00%		3
Total for Account 231				0	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	82,412	1
Accruals:		
Charged water department expense		2
Charged electric department expense	180,291	3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	180,291	
Taxes paid during year:		
County, state and local taxes	132,412	6
Social Security taxes	25,716	7
PSC Remainder Assessment	4,724	8
Other (explain):		
NONE		9
Total payments and other debits	162,852	
Balance end of year	99,851	

INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
2003 REVENUE BONDS	0	85,438	85,438	0	1
Subtotal	0	85,438	85,438	0	
Advances from Municipality (223)					
NONE	0			0	2
G.O. BONDS 2006	8,794	24,905	25,495	8,204	3
Subtotal	8,794	24,905	25,495	8,204	
Other Long-Term Debt (224)					
NONE	0			0	4
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	5
Subtotal	0	0	0	0	
Total	8,794	110,343	110,933	8,204	

DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Sinking Funds (125):		
NONE		3
Total (Acct. 125):	0	
Depreciation Fund (126):		
DEPRECIATION FUND	119,550	4
Total (Acct. 126):	119,550	
Other Special Funds (128):		
DEBT SERVICE FUND	226,790	5
CDS	10,612	6
SPECIAL REDEMPTION	1,151,437	7
CONSTRUCTION FUND	8,675	8
Total (Acct. 128):	1,397,514	
Special Deposits (134):		
NONE		9
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE		10
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water		11
Electric	944,553	12
Sewer (Regulated)		13
Other (specify):		
NONE		14
Total (Acct. 142):	944,553	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		15
Merchandising, jobbing and contract work		16
Other (specify):		
MISC ACCOUNTS RECEIVABLE	6,115	* 17
Total (Acct. 143):	6,115	
Receivables from Municipality (145):		
DUE FROM GENERAL	52,463	* 18
DUE FROM WATER	15,777	* 19
Total (Acct. 145):	68,240	

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)	
Prepayments (165):		
NONE		20
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		21
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
NONE		22
Total (Acct. 183):	0	
Clearing Accounts (184):		
NONE		23
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE		24
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
NONE		25
Total (Acct. 186):	0	
Payables to Municipality (233):		
DUE TO GENERAL - PAYROLL	14,373	* 26
DUE TO WATER	53,218	* 27
DUE TO SEWER	64,988	* 28
Total (Acct. 233):	132,579	
Other Deferred Credits (253):		
Regulatory Liability	143,575	29
NONE		30
Total (Acct. 253):	143,575	

DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

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

done

RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service (101.1)	0	8,019,841	0	0	8,019,841	1
Materials and Supplies	0	238,296	0	0	238,296	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (111.1)	0	3,866,766	0	0	3,866,766	4
Customer Advances for Construction					0	5
Regulatory Liability	0	148,703	0	0	148,703	6
NONE					0	7
Average Net Rate Base	0	4,242,668	0	0	4,242,668	
Net Operating Income	0	115,178	0	0	115,178	8
Net Operating Income as a percent of						
Average Net Rate Base	N/A	2.71%	N/A	N/A	2.71%	

**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	0	153,831	0	0	153,831	1
Add credits during year:					0	2
Deduct charges:						
Miscellaneous Amortization (425)	0	10,256	0	0	10,256	3
Other (specify):					0	4
Balance End of Year	0	143,575	0	0	143,575	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

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.

done

Signature Page (Page ii)

General footnotes

COMPILATION REPORT OF CERTIFIED PUBLIC ACCOUNTANTS

City Council
City of Wisconsin Dells
Wisconsin Dells, Wisconsin

We have compiled the accompanying prescribed Annual Report of the City of Wisconsin Dells Municipal Electric Utility as of December 31, 2009, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

A compilation is limited to presenting in the form of financial statements, information that is the representation of management. We have not audited or reviewed the accompanying Annual Report and, accordingly, do not express an opinion or any other form of assurance on this report.

The aforementioned report was prepared for the purpose of complying with statutory requirements of the Wisconsin Public Service Commission, and is not intended to be a complete presentation in conformity with accounting principles generally accepted in the United States of America.

This report is intended solely for the information and use of the management of the City of Wisconsin Dells and the Wisconsin Public Service Commission, and should not be used for any other purpose.

Johnson Block & Company, Inc.
Certified Public Accountants
Madison, Wisconsin

March 31, 2010

ELECTRIC OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Electricity			
Sales of Electricity (440-448)	5,080,488	5,370,833	1
Total Sales of Electricity	5,080,488	5,370,833	
Other Operating Revenues			
Forfeited Discounts (450)	31,685	21,333	2
Miscellaneous Service Revenues (451)	0	0	3
Sales of Water and Water Power (453)	0	0	4
Rent from Electric Property (454)	0	0	5
Interdepartmental Rents (455)	0	0	6
Other Electric Revenues (456)	0	0	7
Amortization of Construction Grants (457)	0	0	8
Total Other Operating Revenues	31,685	21,333	
Total Operating Revenues	5,112,173	5,392,166	
Operation and Maintenance Expenses			
Power Production Expenses (500-546)	3,895,484	4,081,112	9
Transmission Expenses (550-553)	30,668	29,639	10
Distribution Expenses (560-576)	207,304	245,786	11
Customer Accounts Expenses (901-904)	92,622	87,318	12
Customer Service and Information Expenses (906)	0	0	13
Sales Expenses (910)	0	0	14
Administrative and General Expenses (920-935)	237,226	229,905	15
Total Operation and Maintenance Expenses	4,463,304	4,673,760	
Other Expenses			
Depreciation Expense (403)	353,400	367,800	16
Amortization Expense (404-407)		0	17
Taxes (408)	180,291	190,406	18
Total Other Expenses	533,691	558,206	
Total Operating Expenses	4,996,995	5,231,966	
NET OPERATING INCOME	115,178	160,200	

OTHER OPERATING REVENUES (ELECTRIC)

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

Particulars (a)	Amount (b)	
Forfeited Discounts (450):		
Customer late payment charges	31,685	1
Other (specify):		
NONE		2
Total Forfeited Discounts (450)	31,685	
Miscellaneous Service Revenues (451):		
NONE		3
Total Miscellaneous Service Revenues (451)	0	
Sales of Water and Water Power (453):		
NONE		4
Total Sales of Water and Water Power (453)	0	
Rent from Electric Property (454):		
NONE		5
Total Rent from Electric Property (454)	0	
Interdepartmental Rents (455):		
NONE		6
Total Interdepartmental Rents (455)	0	
Other Electric Revenues (456):		
NONE		7
Total Other Electric Revenues (456)	0	
Amortization of Construction Grants (457):		
NONE		8
Total Amortization of Construction Grants (457)	0	

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)	
POWER PRODUCTION EXPENSES			
STEAM POWER GENERATION EXPENSES			
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
Total Steam Power Generation Expenses	0	0	
HYDRAULIC POWER GENERATION EXPENSES			
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
Total Hydraulic Power Generation Expenses	0	0	
OTHER POWER GENERATION EXPENSES			
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
Total Other Power Generation Expenses	0	0	
OTHER POWER SUPPLY EXPENSES			
Purchased Power (545)	3,895,484	4,081,112	15
Other Expenses (546)	0	0	16
Total Other Power Supply Expenses	3,895,484	4,081,112	
Total Power Production Expenses	3,895,484	4,081,112	
TRANSMISSION EXPENSES			
Operation Supervision and Labor (550)	30,668	29,639	17
Operation Supplies and Expenses (551)	0	0	18
Maintenance of Transmission Plant (553)	0	0	19
Total Transmission Expenses	30,668	29,639	
DISTRIBUTION EXPENSES			
Operation Supervision Expenses (560)	1,168	586	20
Line and Station Labor (561)	86,650	80,847	21
Line and Station Supplies and Expenses (562)	0	0	22
Street Lighting and Signal System Expenses (565)	0	30	23
Meter Expenses (566)	90	215	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)	
DISTRIBUTION EXPENSES			
Customer Installations Expenses (567)		0	25
Miscellaneous Distribution Expenses (569)	17,800	12,165	26
Maintenance of Structures and Equipment (571)	5,750	5,479	27
Maintenance of Lines (572)	74,899	121,808	28
Maintenance of Line Transformers (573)	1,038	3,436	29
Maintenance of Street Lighting and Signal Systems (574)	3,362	6,822	30
Maintenance of Meters (575)	16,547	14,398	31
Maintenance of Miscellaneous Distribution Plant (576)		0	32
Total Distribution Expenses	207,304	245,786	
CUSTOMER ACCOUNTS EXPENSES			
Meter Reading Labor (901)	20,238	18,246	33
Accounting and Collecting Labor (902)	68,682	66,166	34
Supplies and Expenses (903)	26	655	35
Uncollectible Accounts (904)	3,676	2,251	36
Customer Service and Information Expenses (906)		0	37
Total Customer Accounts Expenses	92,622	87,318	
SALES EXPENSES			
Sales Expenses (910)		0	38
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	30,237	19,401	39
Office Supplies and Expenses (921)	41,759	44,911	40
Administrative Expenses Transferred -- Credit (922)		0	41
Outside Services Employed (923)	7,703	5,480	42
Property Insurance (924)	18,601	15,640	43
Injuries and Damages (925)		0	44
Employee Pensions and Benefits (926)	104,145	98,171	45
Regulatory Commission Expenses (928)	1,088	2,682	46
Miscellaneous General Expenses (930)	6,036	7,395	47
Transportation Expenses (933)	22,421	29,279	48
Maintenance of General Plant (935)	5,236	6,946	49
Total Administrative and General Expenses	237,226	229,905	
Total Operation and Maintenance Expenses	4,463,304	4,673,760	

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		149,851	157,412	1
Social Security		25,716	28,126	2
Wisconsin Gross Receipts Tax			0	3
PSC Remainder Assessment		4,724	4,868	4
Other (specify): NONE			0	5
Total tax expense		180,291	190,406	

TAXES (ACCT. 408 - ELECTRIC)

Taxes (Acct. 408 - Electric) (Page E-04)

If Gross Receipts Tax is reported as 0, please confirm there are no customers outside the municipal boundary and provide an explanation.

Due to annexation, there are no customers outside the municipal boundary.

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			Adams	Columbia	Juneau	Sauk	1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.185846	0.179823	0.160441	0.172295	3
County tax rate	mills		1.841042	4.438135	4.959071	3.492467	4
Local tax rate	mills		20.627855	9.248943	8.402418	10.852952	5
School tax rate	mills		2.024342	7.031615	6.209585	5.638226	6
Voc. school tax rate	mills		0.392426	1.363103	1.203766	1.092990	7
Other tax rate - Local	mills		0.000000	0.000000	0.000000	0.000000	8
Other tax rate - Non-Local	mills		0.000000	0.000000	0.000000	0.000000	9
Total tax rate	mills		25.071511	22.261619	20.935281	21.248930	10
Less: state credit	mills		0.209919	1.208832	0.841635	1.023147	11
Net tax rate	mills		24.861592	21.052787	20.093646	20.225783	12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		20.627855	9.248943	8.402418	10.852952	14
Combined School Tax Rate	mills		2.416768	8.394718	7.413351	6.731216	15
Other Tax Rate - Local	mills		0.000000	0.000000	0.000000	0.000000	16
Total Local & School Tax	mills		23.044623	17.643661	15.815769	17.584168	17
Total Tax Rate	mills		25.071511	22.261619	20.935281	21.248930	18
Ratio of Local and School Tax to Total	dec.		0.919156	0.792560	0.755460	0.827532	19
Total tax net of state credit	mills		24.861592	21.052787	20.093646	20.225783	20
Net Local and School Tax Rate	mills		22.851675	16.685590	15.179947	16.737481	21
Utility Plant, Jan. 1	\$	8,359,191	2,129,286	4,314,507	8,231	1,907,167	22
Materials & Supplies	\$	219,885	0	219,885	0	0	23
Subtotal	\$	8,579,076	2,129,286	4,534,392	8,231	1,907,167	24
Less: Plant Outside Limits	\$	0	0	0	0	0	25
Taxable Assets	\$	8,579,076	2,129,286	4,534,392	8,231	1,907,167	26
Assessment Ratio	dec.		0.951210	0.951546	1.057705	0.985001	27
Assessed Value	\$	8,227,348	2,025,398	4,314,683	8,706	1,878,561	28
Net Local & School Rate	mills		22.851675	16.685590	15.179947	16.737481	29
Tax Equiv. Computed for Current Year	\$	149,851	46,284	71,993	132	31,442	30
Tax Equivalent per 1994 PSC Report	\$	74,412					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32 33
Tax equiv. for current year (see note 5)	\$	149,851					34
Footnotes			*	*	*	*	35

PROPERTY TAX EQUIVALENT (ELECTRIC)

Property Tax Equivalent (Electric) (Page E-05)

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

Due to a late 2008 audit adjustment, the plant on 1/1 doesn't match the plant-first of year on the net utility plant schedule. Adjustments were made on the plant schedules to agree to the 2008 audit.

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

ELECTRIC UTILITY PLANT IN SERVICE --Plant Financed by 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)	
TRANSMISSION PLANT						
Poles and Fixtures (355)	0				0	29
Overhead Conductors and Devices (356)	0				0	30
Underground Conduit (357)	0				0	31
Underground Conductors and Devices (358)	0				0	32
Roads and Trails (359)	0				0	33
Total Transmission Plant	0	0	0	0	0	
DISTRIBUTION PLANT						
Land and Land Rights (360)	4,481		1,500		2,981	34
Structures and Improvements (361)	73,924	20,010			93,934	35
Station Equipment (362)	1,464,526				1,464,526	36
Storage Battery Equipment (363)	32,568				32,568	37
Poles, Towers and Fixtures (364)	256,573				256,573	38
Overhead Conductors and Devices (365)	2,175,385			(3,549)	2,171,836	* 39
Underground Conduit (366)	0				0	40
Underground Conductors and Devices (367)	511,787	66,240			578,027	* 41
Line Transformers (368)	1,153,902	33,809			1,187,711	42
Services (369)	307,058	14,132		(485)	320,705	* 43
Meters (370)	218,143				218,143	44
Installations on Customers' Premises (371)	0				0	45
Leased Property on Customers' Premises (372)	0				0	46
Street Lighting and Signal Systems (373)	890,791				890,791	47
Total Distribution Plant	7,089,138	134,191	1,500	(4,034)	7,217,795	
GENERAL PLANT						
Land and Land Rights (389)	66,050		24,456		41,594	48
Structures and Improvements (390)	267,836				267,836	49
Office Furniture and Equipment (391)	64,210				64,210	50
Computer Equipment (391.1)	21,434				21,434	51
Transportation Equipment (392)	301,626	84,736			386,362	* 52
Stores Equipment (393)	0				0	53
Tools, Shop and Garage Equipment (394)	61,443	256			61,699	54
Laboratory Equipment (395)	14,990				14,990	55
Power Operated Equipment (396)	18,900				18,900	56
Communication Equipment (397)	19,618				19,618	57
SCADA Equipment (397.1)	0				0	58
Miscellaneous Equipment (398)	0				0	59
Other Tangible Property (399)	0				0	60
Total General Plant	836,107	84,992	24,456	0	896,643	
Total utility plant in service directly assignable	7,925,245	219,183	25,956	(4,034)	8,114,438	

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
Common Utility Plant Allocated to Electric Department (300)	0				0	61
Total utility plant in service	7,925,245	219,183	25,956	(4,034)	8,114,438	

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

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

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

367- Payroll costs allocated to plant account.

392-The Utility purchased a new truck with lift in 2009.

If Adjustments for any account are nonzero, please explain.

365 & 369 - Adjustments to 2008 audit.

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

ELECTRIC UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$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)	
TRANSMISSION PLANT						
Poles and Fixtures (355)	0				0	29
Overhead Conductors and Devices (356)	0				0	30
Underground Conduit (357)	0				0	31
Underground Conductors and Devices (358)	0				0	32
Roads and Trails (359)	0				0	33
Total Transmission Plant	0	0	0	0	0	
DISTRIBUTION PLANT						
Land and Land Rights (360)	0				0	34
Structures and Improvements (361)	0				0	35
Station Equipment (362)	0				0	36
Storage Battery Equipment (363)	0				0	37
Poles, Towers and Fixtures (364)	0				0	38
Overhead Conductors and Devices (365)	108,359				108,359	39
Underground Conduit (366)	0				0	40
Underground Conductors and Devices (367)	195,874				195,874	41
Line Transformers (368)	0				0	42
Services (369)	133,747				133,747	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
Total Distribution Plant	437,980	0	0	0	437,980	
GENERAL PLANT						
Land and Land Rights (389)	0				0	48
Structures and Improvements (390)	0				0	49
Office Furniture and Equipment (391)	0				0	50
Computer Equipment (391.1)	0				0	51
Transportation Equipment (392)	0				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)	
GENERAL PLANT						
Other Tangible Property (399)	0				0	60
Total General Plant	0	0	0	0	0	
Total utility plant in service directly assignable	437,980	0	0	0	437,980	
Common Utility Plant Allocated to Electric Department (300)	0				0	61
Total utility plant in service	437,980	0	0	0	437,980	

TRANSMISSION AND DISTRIBUTION LINES

Classification (a)	Miles of Line Owned					Total End of Year (f)	
	First of Year (b)	Additions During Year (c)	Retirements During Year (d)	Adjustments During Year (e)			
Primary Distribution System Voltage(s) -- Urban							
Pole Lines							
2.4/4.16 kV (4kV)	32				32		1
7.2/12.5 kV (12kV)	9				9		2
14.4/24.9 kV (25kV)	0				0		3
Other:							
NONE	0				0		4
Underground Lines							
2.4/4.16 kV (4kV)	0				0		5
7.2/12.5 kV (12kV)	4	0			4		6
14.4/24.9 kV (25kV)	0				0		7
Other:							
NONE	0				0		8
Primary Distribution System Voltage(s) -- Rural							
Pole Lines							
2.4/4.16 kV (4kV)	0				0		9
7.2/12.5 kV (12kV)	0				0		10
14.4/24.9 kV (25kV)	0				0		11
Other:							
NONE	0				0		12
Underground Lines							
2.4/4.16 kV (4kV)	0				0		13
7.2/12.5 kV (12kV)	0				0		14
14.4/24.9 kV (25kV)	0				0		15
Other:							
NONE	0				0		16
Transmission System							
Pole Lines							
34.5 kV	0				0		17
69 kV	0				0		18
115 kV	0				0		19
138 kV	0				0		20
Other:							
NONE	0				0		21
Underground Lines							
34.5 kV	0				0		22
69 kV	0				0		23
115 kV	0				0		24
138 kV	0				0		25
Other:							
NONE	0				0		26

RURAL LINE CUSTOMERS

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

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

MONTHLY PEAK DEMAND AND ENERGY USAGE

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

Monthly Peak						Monthly Energy Usage	
Month (a)		kW (b)	Day of Week (c)	Date (MM/DD/YYYY) (d)	Time Beginning (HH:MM) (e)	(kWh) (000's) (f)	
January	01	9,542	Friday	01/16/2009	18:00	5,078	1
February	02	8,367	Saturday	02/21/2009	19:00	4,881	2
March	03	7,713	Saturday	03/28/2009	20:00	4,269	3
April	04	7,535	Friday	05/15/2009	21:00	4,017	4
May	05	10,591	Monday	06/15/2009	15:00	5,050	5
June	06	13,444	Tuesday	06/23/2009	17:00	6,338	6
July	07	13,895	Saturday	08/08/2009	21:00	6,325	7
August	08	13,445	Saturday	08/15/2009	21:00	5,832	8
September	09	9,263	Tuesday	09/01/2009	20:00	4,256	9
October	10	7,944	Saturday	10/17/2009	20:00	3,716	10
November	11	9,269	Friday	12/11/2009	18:00	5,213	11
December	12	11,557	Wednesday	12/16/2009	18:00	5,548	12
Total		122,565				60,523	

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	Alliant Utilities

ELECTRIC ENERGY ACCOUNT

Particulars (a)	kWh (000's) (b)	
Source of Energy		
Generation (excluding Station Use):		
Fossil Steam		1
Nuclear Steam		2
Hydraulic		3
Internal Combustion Turbine		4
Internal Combustion Reciprocating		5
Non-Conventional (wind, photovoltaic, etc.)		6
Total Generation	0	7
Purchases	60,523	8
Interchanges:		
In (gross)		9
Out (gross)		10
Net	0	11
Transmission for/by others (wheeling):		
Received		12
Delivered		13
Net	0	14
Total Source of Energy	60,523	15
Disposition of Energy		
Sales to Ultimate Consumers (including interdepartmental sales)	56,682	18
Sales For Resale		19
Energy Used by the Company (excluding station use):		
Electric Utility		21
Common (office, shops, garages, etc. serving 2 or more util. depts.)	425	22
Total Used by Company	425	23
Total Sold and Used	57,107	24
Energy Losses:		
Transmission Losses (if applicable)		26
Distribution Losses	3,416	27
Total Energy Losses	3,416	28
Loss Percentage (% Total Energy Losses of Total Source of Energy)	5.6441%	29
Total Disposition of Energy	60,523	30

SALES OF ELECTRICITY BY RATE SCHEDULE

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

Type of Sales/Rate Class Title (a)	Rate Schedule (b)	Avg. No. of Customers (c)	kWh (000 Omitted) (d)	(e)	(f)
Residential Sales					
RESIDENTIAL	RG-1	1,286	11,570		1
Total Sales for Residential Sales		1,286	11,570		
Commercial & Industrial					
COMMERCIAL	CP-1	47	16,335		2
COMMERCIAL	CP-2	13	9,200		3
COMMERCIAL	GS-1	573	12,365		4
COMMERCIAL	GS-2	54	6,628		5
Total Sales for Commercial & Industrial		687	44,528		
Public Street & Highway Lighting					
STREET LIGHTS	MS-1	2	584		6
Total Sales for Public Street & Highway Lighting		2	584		
Sales for Resale					
NONE					7
Total Sales for Sales for Resale		0	0		
TOTAL SALES FOR ELECTRICITY		1,975	56,682		

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)	
		952,216	90,568	1,042,784	1
0	0	952,216	90,568	1,042,784	
		1,362,841	128,765	1,491,606	2
		633,133	72,521	705,654	3
		1,060,774	95,850	1,156,624	4
		538,026	52,247	590,273	5
0	0	3,594,774	349,383	3,944,157	
		91,077	2,470	93,547	6
0	0	91,077	2,470	93,547	
				0	7
0	0	0	0	0	
0	0	4,638,067	442,421	5,080,488	

SALES OF ELECTRICITY BY RATE SCHEDULE

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

If Billing Demand Units are not reported in Columns (e) or (f), please explain.
Information not readily available by rate schedule.

SALES OF ELECTRICITY BY RATE SCHEDULE (cont.)

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PURCHASED POWER STATISTICS

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

Particulars (a)	(b)		(c)		
Name of Vendor	Alliant Utilities				1
Point of Delivery	Sub Station				2
Type of Power Purchased (firm, dump, etc.)	Firm				3
Voltage at Which Delivered	Columbia Site				4
Point of Metering	Sub Station 34500				5
Total of 12 Monthly Maximum Demands -- kW	122,565				6
Average load factor	67.6409%				7
Total Cost of Purchased Power	3,895,484				8
Average cost per kWh	0.0644				9
On-Peak Hours (if applicable)					10
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	11
January	2,300	2,777			12
February	2,034	2,847			13
March	1,983	2,286			14
April	1,905	2,111			15
May	2,170	2,880			16
June	3,151	3,187			17
July	3,169	3,156			18
August	2,524	3,307			19
September	2,008	2,248			20
October	1,676	2,040			21
November	2,191	3,022			22
December	2,374	3,174			23
Total kWh (000)	27,485	33,035			24

Footnotes:

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

Footnotes:

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
Load Factor		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
Cost per kWh of Net Generation (\$)		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
Total kWh (000)	0	29
Gas Consumed--Therms	0	30
Average Cost per Therm Burned (\$)		31
Fuel Oil Consumed Barrels (42 gal.)	0	32
Average Cost per Barrel of Oil Burned (\$)		33
Specific Gravity		34
Average BTU per Gallon		35
Lubricating Oil Consumed--Gallons	0	36
Average Cost per Gallon (\$)		37
kWh Net Generation per Gallon of Fuel Oil		38
kWh Net Generation per Gallon of Lubr. Oil		39
Does plant produce steam for heating or other purposes in addition to elec. generation?		40
Coal consumed--tons (2,000 lbs.)	0	42
Average Cost per Ton (\$)		43
Kind of Coal Used		44
Average BTU per Pound		45
Water Evaporated--Thousands of Pounds	0	46
Is Water Evaporated, Metered or Estimated?		47
Lbs. of Steam per Lb. of Coal or Equivalent Fuel		48
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.		49
Based on Total Coal Used at Plant		50
Based on Coal Used Solely in Electric Generation		51
Average BTU per kWh Net Generation		52
Total Cost of Fuel (Oil and/or Coal) per kWh Net Generation (\$)		53
Footnote		54

PRODUCTION STATISTICS

Particulars (a)	Plant (b)	Plant (c)	Plant (d)	Plant (e)	
Name of Plant	NONE				1
Unit Identification	NONE				2
Type of Generation					3
kWh Net Generation (000)					4
Is Generation Metered or Estimated?					5
Is Exciter & Station Use Metered or Estimated?					6
60-Minute Maximum Demand--kW (est. if not meas.)					7
Date and Hour of Such Maximum Demand					8
Load Factor					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
Cost per kWh of Net Generation (\$)					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
Total kWh (000)	0				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							
Total							0

1

Turbine-Generators

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

INTERNAL COMBUSTION GENERATION PLANTS

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

Prime Movers

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

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)		
Total		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
						Total	<u>0</u>	

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)		
			Total	0	0	0	0	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)	Utility Designation				(f)
	(b)	(c)	(d)	(e)	
Name of Substation	Columbia E	Columbia W	Sauk #1	Sauk #2	1
Voltage--High Side	69,000	69,000	69,000	69,000	2
Voltage--Low Side	4,160	4,160	12,470	12,470	3
Num. Main Transformers in Operation	1	1	1	1	4
Total Capacity of Transformers in kVA	7,500	7,500	7,500	7,500	5
Number of Spare Transformers on Hand	0	0	0	0	6
15-Minute Maximum Demand in kW					7
Dt and Hr of Such Maximum Demand					8
Kwh Output					9
Footnotes					10

SUBSTATION EQUIPMENT (continued)

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

SUBSTATION EQUIPMENT (continued)

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

ELECTRIC DISTRIBUTION METERS & LINE TRANSFORMERS

Particulars (a)	Number of Watt-Hour Meters (b)	Line Transformers		13
		Number (c)	Total Cap. (kVA) (d)	
Number first of year	2,086	827	75,195	1
Acquired during year	8	25	768	2
Total	2,094	852	75,963	3
Retired during year	20	10	198	4
Sales, transfers or adjustments increase (decrease)				5
Number end of year	2,074	842	75,765	6
Number end of year accounted for as follows:				7
In customers' use	2,003	714	62,853	8
In utility's use				9
Locked meters on customers' premises	1			10
In stock	70	128	12,912	11
Total end of year	2,074	842	75,765	12

STREET LIGHTING EQUIPMENT

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

Particulars (a)	Watts (b)	Number Each Type (c)	kWh Used Annually (d)	
Street Lighting Non-Ornamental				
Mercury Vapor	175	102	72,600	1
Mercury Vapor	400	21	34,200	2
Sodium Vapor	100	208	84,700	3
Sodium Vapor	150	23	14,000	4
Sodium Vapor	250	295	300,200	5
Sodium Vapor	400	68	110,800	6
Total		717	616,500	
Ornamental				
NONE				7
Total		0	0	
Other				
NONE				8
Total		0	0	