



3014 (02-05-09)

ANNUAL REPORT

OF

Name: CITY OF BRODHEAD WATER AND LIGHT COMMISSION

Principal Office: 507 19TH ST
P.O. BOX 227
BRODHEAD, WI 53520-0227

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

ACCOUNTANTS' COMPILATION REPORT

Brodhead Water and Light Commission
Brodhead, Wisconsin

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

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

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

Madison, Wisconsin
February 10, 2010

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: CITY OF BRODHEAD WATER AND LIGHT COMMISSION

Utility Address: 507 19TH ST
P.O. BOX 227
BRODHEAD, WI 53520-0227

When was utility organized? 1/1/1913

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MR JEFFREY PETERSON

Title: SUPERINTENDENT

Office Address:

507 19TH STREET
P.O. BOX 227
BRODHEAD, WI 53520-0227

Telephone: (608) 897 - 2505

Fax Number: (608) 897 - 2726

Email Address: JPETERSON@BRODHEADWL.COM

Utility employee in charge of correspondence concerning this report:

Name: MR. JEFFREY PETERSON

Title: SUPERINTENDENT

Office Address:

507 19TH ST.
P.O. BOX 227
BRODHEAD, WI 53520-0227

Telephone: (608) 897 - 2505

Fax Number: (608) 897 - 2726

Email Address: JPETERSON@BRODHEADWL.COM

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

Name: BETHANY RYERS

Title: SENIOR ACCOUNTANT

Office Address: BAKER TILLY VIRCHOW KRAUSE

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

Telephone: (608) 240 - 2382

Fax Number:

Email Address: BETHANY.RYERS@BAKERTILLY.COM

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

Name: RICHARD GRETEBECK

Title: COMMISSION PRESIDENT

Office Address:

806 E EXCHANGE ST
BRODHEAD, WI 53520

Telephone: (608) 897 - 2121

Fax Number:

Email Address: RICKG@BANKOFBRODHEAD.COM

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

YES

IDENTIFICATION AND OWNERSHIP

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

Name:

Title:

Office Address: BAKER TILLY VIRCHOW KRAUSE
TEN TERRACE COURT
P.O. BOX 7398
MADISON, WI 53707-7398

Telephone: (608) 249 - 6622

Fax Number: (608) 249 - 8532

Email Address: BETHANY.RYERS@BAKERTILLY.COM

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

Period covered by most recent audit: 2009

Names and titles of utility management including manager or superintendent:

Name: MR THOMAS NIPPLE

Title: OPERATIONS FOREMAN

Office Address:

507 19TH ST
P.O. BOX 227
BRODHEAD, WI 53520-0227

Telephone: (608) 897 - 2505

Fax Number: (608) 897 - 2726

Email Address: TNIPPLE@BRODHEADWL.COM

Name: MS TERESINA CHAPMAN

Title: OFFICE MANAGER

Office Address:

507 19TH STREET
P.O. BOX 227
BRODHEAD, WI 53520-0227

Telephone: (608) 897 - 2505

Fax Number: (608) 894 - 2726

Email Address: TCHAPMAN@BRODHEADWL.COM

Name of utility commission/committee: Brodhead Water & Light Commission

Names of members of utility commission/committee:
ANN-MARIE ELMER, SECRETARY
RICHARD GRETEBECK, PRESIDENT
PHIL RUNDLE, CITY COUNCIL REPRESENTATIVE
FRITZ WENGER, COMMISSIONER

Is sewer service rendered by the utility? NO

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

Date of Ordinance: [REDACTED]

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

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

IDENTIFICATION AND OWNERSHIP

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)	3,546,163	4,008,246	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	2,979,696	3,493,653	2
Depreciation Expense (403)	283,241	253,187	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	208,735	198,635	5
Total Operating Expenses	3,471,672	3,945,475	
Net Operating Income	74,491	62,771	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	74,491	62,771	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	62,095	96,268	10
Miscellaneous Nonoperating Income (421)	22,830	10,929	11
Total Other Income	84,925	107,197	
Total Income	159,416	169,968	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(19,029)	(19,029)	12
Other Income Deductions (426)	37,943	36,826	13
Total Miscellaneous Income Deductions	18,914	17,797	
Income Before Interest Charges	140,502	152,171	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	6,000	7,669	14
Amortization of Debt Discount and Expense (428)	496	496	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	148	698	18
Interest Charged to Construction--Cr. (432)	0	0	19
Total Interest Charges	6,644	8,863	
Net Income	133,858	143,308	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	6,539,632	6,433,103	20
Balance Transferred from Income (433)	133,858	143,308	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	5,231	31,684	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	5,095	25
Total Unappropriated Earned Surplus End of Year (216)	6,668,259	6,539,632	

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	3,546,163	0	3,546,163	1
Total (Acct. 400):	3,546,163	0	3,546,163	
Operation and Maintenance Expense (401-402):				
Derived	2,979,696	0	2,979,696	2
Total (Acct. 401-402):	2,979,696	0	2,979,696	
Depreciation Expense (403):				
Derived	283,241	0	283,241	3
Total (Acct. 403):	283,241	0	283,241	
Amortization Expense (404-407):				
Derived	0	0	0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	208,735	0	208,735	5
Total (Acct. 408):	208,735	0	208,735	
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:	74,491	0	74,491	
OTHER INCOME				
Income from Merchandising, Jobbing and Contract Work (415-416):				
Derived	0	0	0	8
Total (Acct. 415-416):	0	0	0	
Income from Nonutility Operations (417):				
NONE			0	9
Total (Acct. 417):	0	0	0	
Nonoperating Rental Income (418):				
NONE			0	10
Total (Acct. 418):	0	0	0	
Interest and Dividend Income (419):				
INVESTMENT INCOME	62,095		62,095	11
Total (Acct. 419):	62,095	0	62,095	
Miscellaneous Nonoperating Income (421):				
Contributed Plant - Water		1,404	1,404	12
Contributed Plant - Electric		21,426	21,426	13

DETAILS OF INCOME STATEMENT ACCOUNTS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
OTHER INCOME				
Miscellaneous Nonoperating Income (421):				
NONE			0	14
Total (Acct. 421):	0	22,830	22,830	
TOTAL OTHER INCOME:	62,095	22,830	84,925	
MISCELLANEOUS INCOME DEDUCTIONS				
Miscellaneous Amortization (425):				
Regulatory Liability (253) Amortization	(19,029)	0	(19,029)	15
NONE			0	16
Total (Acct. 425):	(19,029)	0	(19,029)	
Other Income Deductions (426):				
Depreciation Expense on Contributed Plant - Water	0	16,241	16,241	17
Depreciation Expense on Contributed Plant - Electric	0	21,626	21,626	18
LEGISLATIVE ACTIVITIES	76		76	19
Total (Acct. 426):	76	37,867	37,943	
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(18,953)	37,867	18,914	
INTEREST CHARGES				
Interest on Long-Term Debt (427):				
Derived	6,000	0	6,000	20
Total (Acct. 427):	6,000	0	6,000	
Amortization of Debt Discount and Expense (428):				
AMORTIZATION OF DEBT DISCOUNT	496		496	21
Total (Acct. 428):	496	0	496	
Amortization of Premium on Debt--Cr. (429):				
NONE			0	22
Total (Acct. 429):	0	0	0	
Interest on Debt to Municipality (430):				
Derived	0	0	0	23
Total (Acct. 430):	0	0	0	
Other Interest Expense (431):				
Derived	148	0	148	24
Total (Acct. 431):	148	0	148	
Interest Charged to Construction--Cr. (432):				
NONE			0	25
Total (Acct. 432):	0	0	0	
TOTAL INTEREST CHARGES:	6,644	0	6,644	
NET INCOME:	148,895	(15,037)	133,858	
EARNED SURPLUS				
Unappropriated Earned Surplus (Beginning of Year) (216):				
Derived	5,527,199	1,012,433	6,539,632	26
Total (Acct. 216):	5,527,199	1,012,433	6,539,632	

DETAILS OF INCOME STATEMENT ACCOUNTS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
EARNED SURPLUS				
Balance Transferred from Income (433):				
Derived	148,895	(15,037)	133,858	27
Total (Acct. 433):	148,895	(15,037)	133,858	
Miscellaneous Credits to Surplus (434):				
NONE			0	28
Total (Acct. 434):	0	0	0	
Miscellaneous Debits to Surplus--Debit (435):				
MISCELLANEOUS ADJUSTMENTS FROM PRIOR YEAR	5,231		5,231	29
Total (Acct. 435)--Debit:	5,231	0	5,231	
Appropriations of Surplus--Debit (436):				
Detail appropriations to (from) account 215			0	30
Total (Acct. 436)--Debit:	0	0	0	
Appropriations of Income to Municipal Funds--Debit (439):				
NONE			0	31
Total (Acct. 439)--Debit:	0	0	0	
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	5,670,863	997,396	6,668,259	

DETAILS OF INCOME STATEMENT ACCOUNTS

Details of Income Statement Accounts (Page F-02)

If amount of Miscellaneous Debits to Surplus (Acct 435) exceeds \$5,000, please explain fully.
Adjustment to public fire protection from previous year.

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

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

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	533,750	3,012,413	0	0	3,546,163	1
Less: interdepartmental sales	429	22,416	0	0	22,845	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					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	533,321	2,989,997	0	0	3,523,318	

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	145,969	0	145,969	1
Electric operating expenses	232,966	0	232,966	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	0	0	0	8
Electric utility plant accounts	31,021	0	31,021	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	409,956	0	409,956	

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	2.5	1
Electric	4.5	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)	10,212,234	8,709,357	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	4,189,802	3,993,343	2
Net Utility Plant	6,022,432	4,716,014	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	143	143	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	143	143	
Investment in Municipality (123)	0	0	5
Other Investments (124)	6,606	6,606	6
Sinking Funds (125)	0	0	7
Depreciation Fund (126)	0	0	8
Other Special Funds (128)	0	0	9
Total Other Property and Investments	6,749	6,749	
CURRENT AND ACCRUED ASSETS			
Cash (131)	161,280	283,520	10
Special Deposits (134)	0	0	11
Working Funds (135)			12
Temporary Cash Investments (136)	1,520,308	2,849,769	13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	349,713	350,837	15
Other Accounts Receivable (143)	21,887	3,648	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	125,000	16,355	18
Plant Materials and Operating Supplies (154)	72,073	98,506	19
Merchandise (155)	0	0	20
Other Materials and Supplies (156)	0	0	21
Stores Expense (163)	0	0	22
Prepayments (165)	1,564	911	23
Interest and Dividends Receivable (171)			24
Accrued Utility Revenues (173)			25
Miscellaneous Current and Accrued Assets (174)	1,148	2,239	26
Total Current and Accrued Assets	2,252,973	3,605,785	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	1,488	1,985	27
Extraordinary Property Losses (182)	0	0	28
Preliminary Survey and Investigation Charges (183)	0	2,421	29
Clearing Accounts (184)	0	0	30
Temporary Facilities (185)	0	0	31
Miscellaneous Deferred Debits (186)	0	0	32
Total Deferred Debits	1,488	4,406	
Total Assets and Other Debits	8,283,642	8,332,954	

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)	588,715	588,715	33
Appropriated Earned Surplus (215)			34
Unappropriated Earned Surplus (216)	6,668,259	6,539,632	35
Total Proprietary Capital	7,256,974	7,128,347	
LONG-TERM DEBT			
Bonds (221)	0	0	36
Advances from Municipality (223)	0	0	37
Other Long-Term Debt (224)	145,000	170,000	38
Total Long-Term Debt	145,000	170,000	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	39
Accounts Payable (232)	203,624	352,778	40
Payables to Municipality (233)	1,127	0	41
Customer Deposits (235)	22,757	29,501	42
Taxes Accrued (236)	173,458	163,013	43
Interest Accrued (237)	3,232	3,966	44
Tax Collections Payable (241)			45
Miscellaneous Current and Accrued Liabilities (242)	1,914	6,730	46
Total Current and Accrued Liabilities	406,112	555,988	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	47
Customer Advances for Construction (252)			48
Other Deferred Credits (253)	384,189	392,071	49
Total Deferred Credits	384,189	392,071	
OPERATING RESERVES			
Property Insurance Reserve (261)			50
Injuries and Damages Reserve (262)			51
Pensions and Benefits Reserve (263)	91,367	86,548	52
Miscellaneous Operating Reserves (265)			53
Total Operating Reserves	91,367	86,548	
Total Liabilities and Other Credits	8,283,642	8,332,954	

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	4,134,553	0	0	4,574,804	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)	3,671,381	0	0	4,970,291	2
Utility Plant in Service - Contributed Plant (101.2)	973,049	0	0	597,513	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	4,644,430	0	0	5,567,804	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (111.1)	1,097,252	0	0	2,484,038	9
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	251,008	0	0	357,504	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	1,348,260	0	0	2,841,542	
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	3,296,170	0	0	2,726,262	

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

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

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

Particulars (a)	Water (b)	Electric (c)	(d)	(e)	Total (f)	
Balance first of year (111.1)	1,042,371	2,380,327			3,422,698	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	85,936	197,305			283,241	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	3,922				3,922	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	31,557	95,596			127,153	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	121,415	292,901	0	0	414,316	16
Debits during year						17
Book cost of plant retired	66,534	189,190			255,724	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	66,534	189,190	0	0	255,724	25
Balance end of year (111.1)	1,097,252	2,484,038	0	0	3,581,290	26
Footnotes						27

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

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

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

Particulars (a)	Water (b)	Electric (c)	(d)	(e)	Total (f)	
Balance first of year (111.2)	234,767	335,878			570,645	1
Credits During Year						2
Accruals:						3
Charged Other Income Deductions (426)	16,241	21,626			37,867	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	16,241	21,626	0	0	37,867	16
Debits during year						17
Book cost of plant retired	0	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)	251,008	357,504	0	0	608,512	26
Footnotes						27

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

- | |
|--|
| <p>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.</p> |
|--|

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
Land	143			143	2
Total Nonutility Property (121)	143	0	0	143	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	143	0	0	143	

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)			60,071		60,071	80,835	3
Total Electric Utility					60,071	80,835	

Account	Total End of Year	Amount Prior Year	
Electric utility total	60,071	80,835	1
Water utility (154)	12,002	17,671	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	72,073	98,506	

**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)				
1997 GENERAL OBLIGATION REFUNDING BONDS	496	428	1,488	1
Total			1,488	
Unamortized premium on debt (251)				
NONE				2
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	588,715	1
Changes during year (explain):		
NONE		2
Balance end of year	588,715	

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)	
NONE			0.00%		1
Total Bonds (Account 221):				0	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances from Municipality (223)					
NONE	00/00/0000	00/00/0000	0.00%		1
Total for Account 223				0	
Other Long-Term Debt (224)					
1997 GENERAL OBLIGATION REFUNDING BONDS	09/30/1997	03/01/2015	3.99%	145,000	2
Total for Account 224				145,000	
Notes Payable (231)					
NONE	00/00/0000	00/00/0000	0.00%		3
Total for Account 231				0	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	163,013	1
Accruals:		
Charged water department expense	89,606	2
Charged electric department expense	119,129	3
Charged sewer department expense	1,818	4
Other (explain):		
NONE		5
Total Accruals and other credits	210,553	
Taxes paid during year:		
County, state and local taxes	163,013	6
Social Security taxes	31,192	7
PSC Remainder Assessment	3,598	8
Other (explain):		
Gross Receipts Tax	2,305	9
Total payments and other debits	200,108	
Balance end of year	173,458	

INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
NONE	0			0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
NONE	0			0	2
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
1997 GENERAL OBLIGATION REFUNDING BONDS	2,816	6,000	6,519	2,297	3
Subtotal	2,816	6,000	6,519	2,297	
Notes Payable (231)					
Customer deposits	1,150	148	363	935	4
Subtotal	1,150	148	363	935	
Total	3,966	6,148	6,882	3,232	

INTEREST ACCRUED (ACCT. 237)

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

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

Account 231 - Amount represents interest on customer deposits.

DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
DEFERRED SPECIAL ASSESSMENTS	6,606	2
Total (Acct. 124):	6,606	
Sinking Funds (125):		
NONE		3
Total (Acct. 125):	0	
Depreciation Fund (126):		
NONE		4
Total (Acct. 126):	0	
Other Special Funds (128):		
NONE		5
Total (Acct. 128):	0	
Special Deposits (134):		
NONE		6
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE		7
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	44,640	8
Electric	305,073	9
Sewer (Regulated)		10
Other (specify):		
NONE		11
Total (Acct. 142):	349,713	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		12
Merchandising, jobbing and contract work	21,887	13
Other (specify):		
NONE		14
Total (Acct. 143):	21,887	
Receivables from Municipality (145):		
PURCHASE OF OLD UTILITY BUILDING	125,000	15
Total (Acct. 145):	125,000	
Prepayments (165):		
PREPAID INSURANCE	1,564	16
Total (Acct. 165):	1,564	

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)	
Extraordinary Property Losses (182):		
NONE		17
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
NONE		18
Total (Acct. 183):	0	
Clearing Accounts (184):		
NONE		19
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE		20
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
NONE		21
Total (Acct. 186):	0	
Payables to Municipality (233):		
JOINT METERING	1,127	22
Total (Acct. 233):	1,127	
Other Deferred Credits (253):		
Regulatory Liability	266,408	23
DEMAND SIDE MANAGEMENT/PUBLIC BENEFITS RECOVERED THRU RATES	111,175	24
ALLOWANCE FOR DEFERRED SPECIAL ASSESSMENTS	6,606	25
Total (Acct. 253):	384,189	

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.

The amount in account 143 is primarily related to grant money for solar panels.

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)	3,369,636	4,396,566	0	0	7,766,202	1
Materials and Supplies	14,836	70,453	0	0	85,289	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (111.1)	1,069,811	2,432,182	0	0	3,501,993	4
Customer Advances for Construction					0	5
Regulatory Liability	114,501	161,421	0	0	275,922	6
NONE					0	7
Average Net Rate Base	2,200,160	1,873,416	0	0	4,073,576	
Net Operating Income	121,501	(47,010)	0	0	74,491	8
Net Operating Income as a percent of						
Average Net Rate Base	5.52%	-2.51%	N/A	N/A	1.83%	

**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	118,450	166,987	0	0	285,437	1
Add credits during year:						
NONE					0	2
Deduct charges:						
Miscellaneous Amortization (425)	7,897	11,132	0	0	19,029	3
Other (specify):						
NONE					0	4
Balance End of Year	110,553	155,855	0	0	266,408	

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.

In 2009, Brodhead Water and Light completed the construction of the new utility building referenced in the PSC application filed in 2008 (Docket #740-CU-101).

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	474,365	501,572	1
Total Sales of Water	474,365	501,572	
Other Operating Revenues			
Forfeited Discounts (470)	2,548	2,519	2
Rents from Water Property (472)	54,613	42,949	3
Interdepartmental Rents (473)	0	0	4
Other Water Revenues (474)	2,224	2,616	5
Total Other Operating Revenues	59,385	48,084	
Total Operating Revenues	533,750	549,656	
Operation and Maintenance Expenses			
Source of Supply Expenses (600-605)	13,174	11,035	6
Pumping Expenses (620-625)	18,999	29,847	7
Water Treatment Expenses (630-635)	9,037	9,496	8
Transmission and Distribution Expenses (640-655)	48,667	60,927	9
Customer Accounts Expenses (901-906)	22,450	23,013	10
Sales Expenses (910)	0	0	11
Administrative and General Expenses (920-935)	124,380	149,036	12
Total Operation and Maintenance Expenses	236,707	283,354	
Other Operating Expenses			
Depreciation Expense (403)	85,936	75,233	13
Amortization Expense (404-407)		0	14
Taxes (408)	89,606	85,657	15
Total Other Operating Expenses	175,542	160,890	
Total Operating Expenses	412,249	444,244	
NET OPERATING INCOME	121,501	105,412	

WATER OPERATING REVENUES - SALES OF WATER

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

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential (460.1)				1
Commercial (460.2)				2
Industrial (460.3)				3
Public Authority (460.4)				4
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential (461.1)	1,136	48,360	213,675	5
Commercial (461.2)	145	17,643	48,499	6
Industrial (461.3)	3	5,283	9,811	7
Public Authority (461.4)	25	1,345	10,129	8
Total Metered Sales to General Customers (461)	1,309	72,631	282,114	
Private Fire Protection Service (462)	13		11,649	9
Public Fire Protection Service (463)	1		180,115	10
Other Water Sales (465)	1	270	58	11
Sales for Resale (466)		0	0	12
Interdepartmental Sales (467)	1	33	429	13
Total Sales of Water	1,325	72,934	474,365	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

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

OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		1
Other (specify):		
Wholesale fire protection billed	0	2
Amount billed (usually per rate schedule F-1 or Fd-1)	180,115	3
NONE		4
Total Public Fire Protection Service (463)	180,115	
Forfeited Discounts (470):		
CONNECTIONS/DISCONNECTION	640	5
Customer late payment charges	1,908	6
Other (specify):		
Total Forfeited Discounts (470)	2,548	
Rents from Water Property (472):		
TOWER RENTAL	54,613	7
Total Rents from Water Property (472)	54,613	
Interdepartmental Rents (473):		
NONE		8
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
NONE		9
Return on net investment in meters charged to sewer department	2,224	10
Other (specify):		
Total Other Water Revenues (474)	2,224	

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)	
SOURCE OF SUPPLY EXPENSES			
Operation Labor (600)	5,925	5,221	1
Purchased Water (601)		0	2
Operation Supplies and Expenses (602)	7,249	5,814	3
Maintenance of Water Source Plant (605)		0	4
Total Source of Supply Expenses	13,174	11,035	
PUMPING EXPENSES			
Operation Labor (620)		0	5
Fuel for Power Production (621)		0	6
Fuel or Power Purchased for Pumping (622)	16,892	17,328	7
Operation Supplies and Expenses (623)		0	8
Maintenance of Pumping Plant (625)	2,107	12,519	9
Total Pumping Expenses	18,999	29,847	
WATER TREATMENT EXPENSES			
Operation Labor (630)		0	10
Chemicals (631)	9,037	9,496	11
Operation Supplies and Expenses (632)		0	12
Maintenance of Water Treatment Plant (635)		0	13
Total Water Treatment Expenses	9,037	9,496	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Labor (640)	15,701	17,141	14
Operation Supplies and Expenses (641)		0	15
Maintenance of Distribution Reservoirs and Standpipes (650)		6,246	16
Maintenance of Mains (651)	14,932	18,995	17
Maintenance of Services (652)	9,091	8,592	18
Maintenance of Meters (653)	3,261	3,569	19
Maintenance of Hydrants (654)	5,682	6,384	20
Maintenance of Other Plant (655)		0	21
Total Transmission and Distribution Expenses	48,667	60,927	
CUSTOMER ACCOUNTS EXPENSES			
Meter Reading Labor (901)	5,883	6,167	22
Accounting and Collecting Labor (902)	15,444	15,653	23
Supplies and Expenses (903)	1,123	1,193	24
Uncollectible Accounts (904)		0	25

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
CUSTOMER ACCOUNTS EXPENSES			
Customer Service and Information Expenses (906)		0	26
Total Customer Accounts Expenses	22,450	23,013	
SALES EXPENSES			
Sales Expenses (910)		0	27
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	37,630	36,433	28
Office Supplies and Expenses (921)	15,973	11,887	29
Administrative Expenses Transferred--Credit (922)		0	30
Outside Services Employed (923)	10,206	15,517	31
Property Insurance (924)	1,489	1,493	32
Injuries and Damages (925)	8,051	12,349	33
Employee Pensions and Benefits (926)	48,015	68,400	34
Regulatory Commission Expenses (928)		0	35
Miscellaneous General Expenses (930)	3,016	2,957	36
Transportation Expenses (933)		0	37
Maintenance of General Plant (935)		0	38
Total Administrative and General Expenses	124,380	149,036	
Total Operation and Maintenance Expenses	236,707	283,354	

WATER OPERATION & MAINTENANCE EXPENSES

Water Operation & Maintenance Expenses (Page W-05)

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

Account 625 - Decreased pump rehab expense in current year.

Account 650 - No water tower repairs in 2009.

Account 923 - Reclassification in 2009 of utility software support to account 921.

Account 926 - Decreased insurance premiums in 2009.

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		81,772	78,007	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		1,818	1,775	2
Net property tax equivalent		79,954	76,232	
Social Security		9,159	8,972	3
PSC Remainder Assessment		493	453	4
Other (specify): NONE			0	5
Total tax expense		89,606	85,657	

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			Green				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.202919				3
County tax rate	mills		6.252104				4
Local tax rate	mills		12.642812				5
School tax rate	mills		10.102714				6
Voc. school tax rate	mills		2.067715				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		31.268264				10
Less: state credit	mills		1.594855				11
Net tax rate	mills		29.673409				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		12.642812				14
Combined School Tax Rate	mills		12.170429				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		24.813241				17
Total Tax Rate	mills		31.268264				18
Ratio of Local and School Tax to Total	dec.		0.793560				19
Total tax net of state credit	mills		29.673409				20
Net Local and School Tax Rate	mills		23.547628				21
Utility Plant, Jan. 1	\$	4,134,553	4,134,553				22
Materials & Supplies	\$	17,671	17,671				23
Subtotal	\$	4,152,224	4,152,224				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	4,152,224	4,152,224				26
Assessment Ratio	dec.		0.836324				27
Assessed Value	\$	3,472,605	3,472,605				28
Net Local & School Rate	mills		23.547628				29
Tax Equiv. Computed for Current Year	\$	81,772	81,772				30
Tax Equivalent per 1994 PSC Report	\$	67,652					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	81,772					34
Footnotes							35

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$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	
SOURCE OF SUPPLY PLANT						
Land and Land Rights (310)	21,711				21,711	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)	27,682				27,682	8
Supply Mains (316)	0				0	9
Other Water Source Plant (317)	0				0	10
Total Source of Supply Plant	49,393	0	0	0	49,393	
PUMPING PLANT						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	18,200				18,200	12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	90,202				90,202	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	2,471				2,471	16
Total Pumping Plant	110,873	0	0	0	110,873	
WATER TREATMENT PLANT						
Land and Land Rights (330)	0				0	17
Structures and Improvements (331)	0				0	18
Sand or Other Media Filtration Equipment (332)	10,260				10,260	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
Total Water Treatment Plant	10,260	0	0	0	10,260	
TRANSMISSION AND DISTRIBUTION PLANT						
Land and Land Rights (340)	100				100	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	477,337				477,337	24
Transmission and Distribution Mains (343)	1,529,679	3,879	301		1,533,257	25
Services (345)	359,842	50			359,892	26
Meters (346)	138,968	8,985	1,702		146,251	27
Hydrants (348)	194,578	9,628	1,750		202,456	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)	
TRANSMISSION AND DISTRIBUTION PLANT						
Other Transmission and Distribution Plant (349)	0				0	29
Total Transmission and Distribution Plant	2,700,504	22,542	3,753	0	2,719,293	
GENERAL PLANT						
Land and Land Rights (389)	0				0	30
Structures and Improvements (390)	62,781	622,956	62,781		622,956	31
Office Furniture and Equipment (391)	6,524	6,849			13,373	32
Computer Equipment (391.1)	43,186	1,336			44,522	33
Transportation Equipment (392)	58,914	1,271			60,185	34
Stores Equipment (393)	0				0	35
Tools, Shop and Garage Equipment (394)	25,457	4,236			29,693	36
Laboratory Equipment (395)	0				0	37
Power Operated Equipment (396)	0	10,833			10,833	38
Communication Equipment (397)	0				0	39
SCADA Equipment (397.1)	0				0	40
Miscellaneous Equipment (398)	0				0	41
Total General Plant	196,862	647,481	62,781	0	781,562	
Total utility plant in service directly assignable	3,067,892	670,023	66,534	0	3,671,381	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	3,067,892	670,023	66,534	0	3,671,381	

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

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

If Additions for Accounts OTHER than 316, 343, 345, 346 and 348 exceed \$50,000, please explain. If applicable, provide construction authorization.

Account 390 - Completion of new utility building in 2009.

If Retirements for Accounts OTHER than 316, 343, 345, 346 or 348 exceed \$50,000, please explain.

Account 390 - Retirement of the old utility building.

If Plant in Service Additions, Accounts 316 or 343, are greater than zero AND Additions on the Mains schedule are zero, please explain.

Account 343 - The additions represent the replacement of valves only, no pipes.

If Plant in Service Retirements, Accounts 316 or 343, are greater than zero AND Retirements on the Mains schedule are zero, please explain.

Account 343 - The retirements represent the replacement of valves only, no pipes.

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)	
INTANGIBLE PLANT						
Organization (301)	0				0	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
Total Intangible Plant	0	0	0	0	0	
SOURCE OF SUPPLY PLANT						
Land and Land Rights (310)	0				0	4
Structures and Improvements (311)	0				0	5
Collecting and Impounding Reservoirs (312)	0				0	6
Lake, River and Other Intakes (313)	0				0	7
Wells and Springs (314)	0				0	8
Supply Mains (316)	0				0	9
Other Water Source Plant (317)	0				0	10
Total Source of Supply Plant	0	0	0	0	0	
PUMPING PLANT						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	0				0	12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	0				0	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	0				0	16
Total Pumping Plant	0	0	0	0	0	
WATER TREATMENT PLANT						
Land and Land Rights (330)	0				0	17
Structures and Improvements (331)	0				0	18
Sand or Other Media Filtration Equipment (332)	0				0	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
Total Water Treatment Plant	0	0	0	0	0	
TRANSMISSION AND DISTRIBUTION PLANT						
Land and Land Rights (340)	0				0	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	0				0	24
Transmission and Distribution Mains (343)	710,679				710,679	25
Services (345)	176,984				176,984	26
Meters (346)	0				0	27
Hydrants (348)	84,196				84,196	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)	
TRANSMISSION AND DISTRIBUTION PLANT						
Other Transmission and Distribution Plant (349)	0				0	29
Total Transmission and Distribution Plant	971,859	0	0	0	971,859	
GENERAL PLANT						
Land and Land Rights (389)	0				0	30
Structures and Improvements (390)	0	1,190			1,190	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
Total General Plant	0	1,190	0	0	1,190	
Total utility plant in service directly assignable	971,859	1,190	0	0	973,049	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	971,859	1,190	0	0	973,049	

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			7,030	7,030	1
February			6,413	6,413	2
March			6,705	6,705	3
April			5,914	5,914	4
May			7,375	7,375	5
June			6,705	6,705	6
July			6,623	6,623	7
August			6,587	6,587	8
September			6,548	6,548	9
October			6,845	6,845	10
November			5,702	5,702	11
December			6,109	6,109	12
Total annual pumpage	0	0	78,556	78,556	

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):	78,556	1
Less: Gallons (000's) used in the treatment process:	0	2
Subtotal: Gallons (000's) entering distribution system:	78,556	3
Less: Gallons (000's) sold:	72,934	4
Gallons (000's) entering distribution system but not sold:	5,622	5
Estimated Water Usage:		6
Gallons (000's) used to flush mains:	1,296	7
Gallons (000's) used for fire protection:	161	8
Gallons (000's) used to prevent freezing of distribution system:	236	9
Gallons (000's) used for other system uses:	270	10
Subtotal Estimated Usage:	1,963	11
Estimated Water Losses:		12
Gallons (000's) lost due to main leaks or breaks:	0	13
Gallons (000's) lost due to service leaks or breaks:	0	14
Gallons (000's) lost due to hydrant leaks, tank overflows and pressure reducing valves:	0	15
Gallons (000's) for unauthorized usage such as vandalism and theft:	0	16
Gallons (000's) not accounted for:	3,659	17
Subtotal of Estimated Losses:	3,659	18
Percentage of water entering distribution system sold:	93%	19
Percentage of unaccounted for water:	5%	20
If more than 25%, indicate causes:		21

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

OTHER STATISTICS

Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)	431	22
Date of maximum: 04/04/2009		23
Cause of maximum: FLUSHING		24
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)	102	25
Date of minimum: 05/14/2009		26
Total KWH used by the utility (include pumping, treatment facilities and other utility operations):	107,280	27
If water is purchased:		28
Vendor Name:		29
Point of Delivery:		30
What percentage of purchased water is surface water?		31
Number of main breaks repaired this year:	0	32
Number of service breaks repaired this year:	0	33
Population served (estimate the number of individuals served):		34
Inside municipality?	1,280	35
Outside municipality?	19	36

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
WELL-W 3RD AVE/11TH STREET	#1	995	12	577	Yes	1
WELL-W 4TH AVE/18TH STREET	#2	442	16	628	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	STANDBY EQUIPMENT	WELL #1	WELL #2	1
Location	1011 W. 4TH AVENUE	1011 W. 4TH AVENUE	1802 W. 4TH AVENUE	2
Purpose	S	P	P	3
Destination	D	D	D	4
Pump Manufacturer	UNKNOWN	FAIRBANKS	LAYNE	5
Year Installed	1956	1935	1960	6
Type	OTHER	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	100	577	628	8
Pump Motor or Standby Engine Mfr	FORD INDUSTRIAL	US MOTOR	US MOTOR	9
Year Installed	1956	1993	1960	10
Type	PROPANE	ELECTRIC	ELECTRIC	11
Horsepower	60	60	60	12
Footnotes				13
				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				24
Type				25
Horsepower				26
Footnotes				27
				28

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	A	B		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET		3
Year constructed	1921	1982		4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL		5
Elevation difference in feet (See Headnote 3.)	145	143		6
Total capacity in gallons (actual)	80,000	500,000		7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID		9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE		10
Filters, type (gravity, pressure, other, none)	NONE	NONE		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	10.0000	10.0000		12
Is a corrosion control chemical used (yes, no)?	Y	Y		13
Is water fluoridated (yes, no)?	Y	Y		14
Footnotes				15

WATER MAINS

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

Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	Number of Feet			Adjustments Increase or (Decrease) (g)	End of Year (h)	
			First of Year (d)	Added During Year (e)	Retired During Year (f)			
M	D	1.500	0				0	1
M	D	2.000	330				330	2
M	D	4.000	9,233				9,233	3
M	D	6.000	54,656				54,656	4
M	D	8.000	29,960				29,960	5
M	D	10.000	40,347				40,347	6
M	D	12.000	940				940	7
Total Within Municipality			135,466	0	0	0	135,466	
Total Utility			135,466	0	0	0	135,466	

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	1,141				1,141	186	1
M	1.000	241				241	111	2
M	1.250	2				2	0	3
M	1.500	9				9	0	4
M	2.000	53				53	26	5
M	4.000	10				10	0	6
M	6.000	9	1			10	0	7
M	8.000	3				3	0	8
M	10.000	1				1	0	9
Total Utility		1,469	1	0	0	1,470	323	

WATER SERVICES

Water Services (Page W-20)

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

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	1,291	102	35		1,358	187	1
1.000	13				13	1	2
1.250	0				0	0	3
1.500	21				21	1	4
2.000	28	2			30	8	5
3.000	7				7	0	6
4.000	1				1	0	7
8.000	2				2	0	8
Total:	1,363	104	35	0	1,432	197	

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	1,119	107	0	18	1	113	1,358	1
1.000	0	10	0	1	0	2	13	2
1.250	0	0	0	0	0	0	0	3
1.500	0	18	0	1	0	2	21	4
2.000	0	13	3	4	2	8	30	5
3.000	0	2	0	3	0	2	7	6
4.000	0	0	0	0	0	1	1	7
8.000	0	0	0	0	2	0	2	8
Total:	1,119	150	3	27	5	128	1,432	

METERS

Meters (Page W-21)

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

Yes .

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	192	3	3		192	2
Total Fire Hydrants	192	3	3	0	192	
Flushing Hydrants						
	1				1	3
Total Flushing Hydrants	1	0	0	0	1	

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:	192
Number of distribution system valves end of year:	561
Number of distribution valves operated during year:	452

ELECTRIC OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Electricity			
Sales of Electricity (440-448)	2,982,733	3,430,256	1
Total Sales of Electricity	2,982,733	3,430,256	
Other Operating Revenues			
Forfeited Discounts (450)	14,565	11,849	2
Miscellaneous Service Revenues (451)	835	1,800	3
Sales of Water and Water Power (453)	0	0	4
Rent from Electric Property (454)	13,390	11,914	5
Interdepartmental Rents (455)	0	0	6
Other Electric Revenues (456)	890	2,771	7
Amortization of Construction Grants (457)	0	0	8
Total Other Operating Revenues	29,680	28,334	
Total Operating Revenues	3,012,413	3,458,590	
Operation and Maintenance Expenses			
Power Production Expenses (500-546)	2,273,797	2,672,504	9
Transmission Expenses (550-553)	0	0	10
Distribution Expenses (560-576)	100,236	159,969	11
Customer Accounts Expenses (901-904)	26,386	24,853	12
Customer Service and Information Expenses (906)	0	0	13
Sales Expenses (910)	0	0	14
Administrative and General Expenses (920-935)	342,570	352,973	15
Total Operation and Maintenance Expenses	2,742,989	3,210,299	
Other Expenses			
Depreciation Expense (403)	197,305	177,954	16
Amortization Expense (404-407)		0	17
Taxes (408)	119,129	112,978	18
Total Other Expenses	316,434	290,932	
Total Operating Expenses	3,059,423	3,501,231	
NET OPERATING INCOME	(47,010)	(42,641)	

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	14,565	1
Other (specify):		
NONE		2
Total Forfeited Discounts (450)	14,565	
Miscellaneous Service Revenues (451):		
CONNECTIONS/DISCONNECTIONS	835	3
Total Miscellaneous Service Revenues (451)	835	
Sales of Water and Water Power (453):		
NONE		4
Total Sales of Water and Water Power (453)	0	
Rent from Electric Property (454):		
POLE CONTRACT REVENUE	13,390	5
Total Rent from Electric Property (454)	13,390	
Interdepartmental Rents (455):		
NONE		6
Total Interdepartmental Rents (455)	0	
Other Electric Revenues (456):		
MISCELLANEOUS	890	7
Total Other Electric Revenues (456)	890	
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		1
Fuel (501)	0		2
Operation Supplies and Expenses (502)	0		3
Steam from Other Sources (503)	0		4
Steam Transferred -- Credit (504)	0		5
Maintenance of Steam Production Plant (506)	0		6
Total Steam Power Generation Expenses	0	0	
HYDRAULIC POWER GENERATION EXPENSES			
Operation Supervision and Labor (530)	0		7
Water for Power (531)	0		8
Operation Supplies and Expenses (532)	0		9
Maintenance of Hydraulic Production Plant (535)	0		10
Total Hydraulic Power Generation Expenses	0	0	
OTHER POWER GENERATION EXPENSES			
Operation Supervision and Labor (538)	0		11
Fuel (539)	0		12
Operation Supplies and Expenses (540)	0		13
Maintenance of Other Power Production Plant (543)	0		14
Total Other Power Generation Expenses	0	0	
OTHER POWER SUPPLY EXPENSES			
Purchased Power (545)	2,273,797	2,672,504	15
Other Expenses (546)	0		16
Total Other Power Supply Expenses	2,273,797	2,672,504	
Total Power Production Expenses	2,273,797	2,672,504	
TRANSMISSION EXPENSES			
Operation Supervision and Labor (550)	0		17
Operation Supplies and Expenses (551)	0		18
Maintenance of Transmission Plant (553)	0		19
Total Transmission Expenses	0	0	
DISTRIBUTION EXPENSES			
Operation Supervision Expenses (560)	3,498	288	20
Line and Station Labor (561)	32,966	41,072	21
Line and Station Supplies and Expenses (562)	17,997	22,315	22
Street Lighting and Signal System Expenses (565)	0		23
Meter Expenses (566)	7,173	11,207	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)		0	26
Maintenance of Structures and Equipment (571)	1,887	1,965	27
Maintenance of Lines (572)	34,031	78,867	28
Maintenance of Line Transformers (573)	141	45	29
Maintenance of Street Lighting and Signal Systems (574)	2,543	4,210	30
Maintenance of Meters (575)		0	31
Maintenance of Miscellaneous Distribution Plant (576)		0	32
Total Distribution Expenses	100,236	159,969	
CUSTOMER ACCOUNTS EXPENSES			
Meter Reading Labor (901)	8,543	7,879	33
Accounting and Collecting Labor (902)	15,803	15,506	34
Supplies and Expenses (903)	2,040	1,468	35
Uncollectible Accounts (904)		0	36
Customer Service and Information Expenses (906)		0	37
Total Customer Accounts Expenses	26,386	24,853	
SALES EXPENSES			
Sales Expenses (910)		0	38
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	50,082	41,635	39
Office Supplies and Expenses (921)	32,583	27,610	40
Administrative Expenses Transferred -- Credit (922)		0	41
Outside Services Employed (923)	17,051	28,177	42
Property Insurance (924)	2,764	2,772	43
Injuries and Damages (925)	14,951	23,015	44
Employee Pensions and Benefits (926)	179,966	205,347	45
Regulatory Commission Expenses (928)		0	46
Miscellaneous General Expenses (930)	11,106	10,304	47
Transportation Expenses (933)		0	48
Maintenance of General Plant (935)	34,067	14,113	49
Total Administrative and General Expenses	342,570	352,973	
Total Operation and Maintenance Expenses	2,742,989	3,210,299	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Electric Operation & Maintenance Expenses (Page E-03)

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

Account 572 - Capital projects increased in 2009, so much of the labor previously associated with the account was capitalized. Additionally, less inventory was used in the current year for maintenance projects.

Account 923 - Reclassification of the utility software to account 921 in current year. Decrease is also attributable to less studies done in current year; in 2008 there was a remapping and ARC flash study performed.

Account 925 - Decrease in current year due to increased refund received from the City in addition to a decrease in premiums.

Account 935 - Increased labor charges related to moving to the new utility building in 2009.

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		91,686	85,006	1
Social Security		22,033	19,817	2
Wisconsin Gross Receipts Tax		2,305	5,279	3
PSC Remainder Assessment		3,105	2,876	4
Other (specify): NONE			0	5
Total tax expense		119,129	112,978	

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			Green				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.202919				3
County tax rate	mills		6.252104				4
Local tax rate	mills		12.642812				5
School tax rate	mills		10.102714				6
Voc. school tax rate	mills		2.067715				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		31.268264				10
Less: state credit	mills		1.594855				11
Net tax rate	mills		29.673409				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		12.642812				14
Combined School Tax Rate	mills		12.170429				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		24.813241				17
Total Tax Rate	mills		31.268264				18
Ratio of Local and School Tax to Total	dec.		0.793560				19
Total tax net of state credit	mills		29.673409				20
Net Local and School Tax Rate	mills		23.547628				21
Utility Plant, Jan. 1	\$	4,574,804	4,574,804				22
Materials & Supplies	\$	80,835	80,835				23
Subtotal	\$	4,655,639	4,655,639				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	4,655,639	4,655,639				26
Assessment Ratio	dec.		0.836324				27
Assessed Value	\$	3,893,623	3,893,623				28
Net Local & School Rate	mills		23.547628				29
Tax Equiv. Computed for Current Year	\$	91,686	91,686				30
Tax Equivalent per 1994 PSC Report	\$	53,572					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32 33
Tax equiv. for current year (see note 5)	\$	91,686					34
Footnotes							35

ELECTRIC UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$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	39,252			39,252	10
Total Steam Production Plant	0	39,252	0	0	39,252	
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)	33,248				33,248	25
Structures and Improvements (352)	62,633				62,633	26
Station Equipment (353)	189,718				189,718	27
Towers and Fixtures (354)	39,969				39,969	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)	101,865				101,865	29
Overhead Conductors and Devices (356)	47,440				47,440	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	474,873	0	0	0	474,873	
DISTRIBUTION PLANT						
Land and Land Rights (360)	19,015				19,015	34
Structures and Improvements (361)	204,841				204,841	35
Station Equipment (362)	338,156				338,156	36
Storage Battery Equipment (363)	0				0	37
Poles, Towers and Fixtures (364)	323,956	30,845			354,801	38
Overhead Conductors and Devices (365)	495,076	29,820			524,896	39
Underground Conduit (366)	0				0	40
Underground Conductors and Devices (367)	183,503	187			183,690	41
Line Transformers (368)	242,943				242,943	42
Services (369)	262,129	18,069			280,198	43
Meters (370)	90,101	1,240	3,285		88,056	44
Installations on Customers' Premises (371)	0				0	45
Leased Property on Customers' Premises (372)	0				0	46
Street Lighting and Signal Systems (373)	205,805	1,148			206,953	47
Total Distribution Plant	2,365,525	81,309	3,285	0	2,443,549	
GENERAL PLANT						
Land and Land Rights (389)	1,875	425			2,300	48
Structures and Improvements (390)	185,905	1,157,269	185,905		1,157,269	49
Office Furniture and Equipment (391)	15,599	12,720			28,319	50
Computer Equipment (391.1)	77,887	2,949			80,836	51
Transportation Equipment (392)	424,240				424,240	52
Stores Equipment (393)	0	0			0	53
Tools, Shop and Garage Equipment (394)	86,644	8,257			94,901	54
Laboratory Equipment (395)	22,106				22,106	55
Power Operated Equipment (396)	149,319	26,918			176,237	56
Communication Equipment (397)	18,869	7,540			26,409	57
SCADA Equipment (397.1)	0				0	58
Miscellaneous Equipment (398)	0				0	59
Other Tangible Property (399)	0				0	60
Total General Plant	982,444	1,216,078	185,905	0	2,012,617	
Total utility plant in service directly assignable	3,822,842	1,336,639	189,190	0	4,970,291	

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	3,822,842	1,336,639	189,190	0	4,970,291	

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.

Account 390 - Addition of new utility building.

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

Account 390 - Retirement of old utility building.

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	19,400			19,400	10
Total Steam Production Plant	0	19,400	0	0	19,400	
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)	135,021				135,021	38
Overhead Conductors and Devices (365)	94,032				94,032	39
Underground Conduit (366)	0				0	40
Underground Conductors and Devices (367)	47,522				47,522	41
Line Transformers (368)	95,644				95,644	42
Services (369)	114,416				114,416	43
Meters (370)	43,038				43,038	44
Installations on Customers' Premises (371)	0				0	45
Leased Property on Customers' Premises (372)	0				0	46
Street Lighting and Signal Systems (373)	46,230				46,230	47
Total Distribution Plant	575,903	0	0	0	575,903	
GENERAL PLANT						
Land and Land Rights (389)	0				0	48
Structures and Improvements (390)	0	2,210			2,210	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	2,210	0	0	2,210	
Total utility plant in service directly assignable	575,903	21,610	0	0	597,513	
Common Utility Plant Allocated to Electric Department (300)	0				0	61
Total utility plant in service	575,903	21,610	0	0	597,513	

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)	28	0			28	* 1
7.2/12.5 kV (12kV)	1				1	2
14.4/24.9 kV (25kV)	0				0	3
Other:						
NONE	0				0	4
Underground Lines						
2.4/4.16 kV (4kV)	6				6	5
7.2/12.5 kV (12kV)	1				1	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)	1				1	9
7.2/12.5 kV (12kV)	1				1	10
14.4/24.9 kV (25kV)	0				0	11
Other:						
NONE	0				0	12
Underground Lines						
2.4/4.16 kV (4kV)	2				2	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	1				1	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

TRANSMISSION AND DISTRIBUTION LINES

Transmission and Distribution Lines (Page E-12)

General footnotes

ADDITION OF 1/2 MILE PRIMARY DISTRIBUTION POLE LINES @ 4Kv (LINE 1) IN 2009

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	1	7
Nonfarm		8
Total	1	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	1	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	6,799	Wednesday	01/14/2009	18:00	3,514	1
February	02	6,569	Tuesday	02/03/2009	19:00	3,039	2
March	03	6,222	Monday	03/02/2009	19:00	3,091	3
April	04	5,608	Wednesday	04/01/2009	11:00	2,334	4
May	05	4,224	Thursday	05/21/2009	17:00	2,143	5
June	06	6,771	Tuesday	06/23/2009	17:00	2,464	6
July	07	5,163	Wednesday	07/15/2009	17:00	2,309	7
August	08	5,290	Thursday	08/13/2009	17:00	2,421	8
September	09	4,551	Tuesday	09/15/2009	15:00	2,114	9
October	10	4,345	Thursday	10/15/2009	19:00	2,255	10
November	11	4,813	Monday	11/30/2009	19:00	2,309	11
December	12	5,484	Wednesday	12/16/2009	18:00	2,825	12
Total		65,839				30,818	

System Name Brodhead Water & Light

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

Type of Reading	Supplier
60 minutes integrated	WISCONSIN PUBLIC POWER INC

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	30,818	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	30,818	15
Disposition of Energy		
Sales to Ultimate Consumers (including interdepartmental sales)	29,541	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.)	0	22
Total Used by Company	0	23
Total Sold and Used	29,541	24
Energy Losses:		
Transmission Losses (if applicable)		26
Distribution Losses	1,277	27
Total Energy Losses	1,277	28
Loss Percentage (% Total Energy Losses of Total Source of Energy)	4.1437%	29
Total Disposition of Energy	30,818	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)	1	2	3	4	5	6	7	8
Residential Sales											
RESIDENTIAL	RG-1	1,500	12,626								
Total Sales for Residential Sales		1,500	12,626								
Commercial & Industrial											
SMALL POWER	CP-1	18	3,511								
LARGE POWER	CP-2	3	5,597								
INDUSTRIAL	CP-3	2	3,325								
COMMERCIAL	GS-1	274	4,019								
INTERDEPARTMENTAL	GS-1	9	153								
Total Sales for Commercial & Industrial		306	16,605								
Public Street & Highway Lighting											
STREET LIGHTING	MS-1	8	310								
Total Sales for Public Street & Highway Lighting		8	310								
Sales for Resale											
NONE											
Total Sales for Sales for Resale		0	0								
TOTAL SALES FOR ELECTRICITY		1,814	29,541								

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)	
		992,836	346,738	1,339,574	1
0	0	992,836	346,738	1,339,574	
14,558	11,732	235,478	97,776	333,254	2
15,351	17,260	331,894	147,392	479,286	3
10,003	29,516	223,441	81,628	305,069	4
		333,557	111,756	445,313	5
		18,201	4,215	22,416	6
39,912	58,508	1,142,571	442,767	1,585,338	
		49,430	8,391	57,821	7
0	0	49,430	8,391	57,821	
				0	8
0	0	0	0	0	
39,912	58,508	2,184,837	797,896	2,982,733	

PURCHASED POWER STATISTICS

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

Particulars (a)	(b)		(c)		
Name of Vendor	WPPI		WPPI		1
Point of Delivery	CENTRAL SUBSTATION		NORTH SUBSTATION		2
Type of Power Purchased (firm, dump, etc.)	firm		firm		3
Voltage at Which Delivered	69000		69000		4
Point of Metering	substation		substation		5
Total of 12 Monthly Maximum Demands -- kW	37,142		27,739		6
Average load factor	63.5067%		62.2239%		7
Total Cost of Purchased Power	1,271,053		929,983		8
Average cost per kWh	0.0738		0.0738		9
On-Peak Hours (if applicable)					10
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	11
January	886	1,001	742	787	12
February	799	819	684	652	13
March	811	822	702	665	14
April	703	662	429	464	15
May	595	621	365	486	16
June	757	642	485	499	17
July	680	588	476	474	18
August	672	667	454	539	19
September	628	580	383	449	20
October	688	626	394	473	21
November	673	673	378	510	22
December	830	796	501	609	23
Total kWh (000)	8,722	8,497	5,993	6,607	24

Footnotes:

Particulars	(d)		(e)		
Name of Vendor	WPPI		WPPI		28
Point of Delivery	South Substation		South Substation		29
Voltage at Which Delivered	firm		firm		30
Point of Metering	69000		69000		31
Type of Power Purchased (firm, dump, etc.)	substation		substation		32
Total of 12 Monthly Maximum Demands -- kW	2519		2519		33
Average load factor	54.3268%		54.3268%		34
Total Cost of Purchased Power	72,761		72,761		35
Average cost per kWh	0.0728		0.0728		36
On-Peak Hours (if applicable)					37
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	38
January	43	56	43	56	39
February	39	46	39	46	40
March	40	49	40	49	41
April	35	42	35	42	42
May	31	44	31	44	43
June	39	43	39	43	44
July	43	48	43	48	45
August	38	50	38	50	46
September	33	43	33	43	47
October	33	40	33	40	48
November	32	43	32	43	49
December	40	49	40	49	50
Total kWh (000)	446	553	446	553	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 (\$)	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
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><u>0</u></u>

HYDRAULIC GENERATING PLANTS (cont.)

Generators							Total Rated Plant Capacity (kW) (p)	Total Maximum Continuous Plant Capacity (kW) (q)	
Rated Head (i)	Operating Head (j)	Year Installed (k)	Voltage (kV) (l)	kWh Generated by Each Unit During Year (000's) (m)	Rated Unit Capacity				
					kW (n)	kVA (o)			
Total					0	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)	
Name of Substation	#1 North	#2 Central	#3 South	1
Voltage--High Side	69,000	69,000	69,000	2
Voltage--Low Side	4,160	4,160	12,470	3
Num. Main Transformers in Operation	1	1	1	4
Total Capacity of Transformers in kVA	5,000	7,500	10,000	5
Number of Spare Transformers on Hand	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	1,916	669	19,925	1
Acquired during year	13			2
Total	1,929	669	19,925	3
Retired during year	52			4
Sales, transfers or adjustments increase (decrease)				5
Number end of year	1,877	669	19,925	6
Number end of year accounted for as follows:				7
In customers' use	1,798	568	16,644	8
In utility's use	10	13	315	9
Locked meters on customers' premises	1			10
In stock	68	88	2,966	11
Total end of year	1,877	669	19,925	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				
Sodium Vapor	100	339	187,000	1
Sodium Vapor	250	33	42,504	2
Total		372	229,504	
Ornamental				
Sodium Vapor	100	12	6,600	3
Sodium Vapor	250	49	69,571	4
Sodium Vapor	400	3	4,259	5
Total		64	80,430	
Other				
Incandescent	68	2	740	6
Total		2	740	