



3013 (01-03-11)

ANNUAL REPORT

OF

Name: CEDARBURG LIGHT & WATER COMMISSION

Principal Office: N30 W5926 LINCOLN BOULEVARD
P.O. BOX 767
CEDARBURG, WI 53012-0767

For the Year Ended: DECEMBER 31, 2010

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

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

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

GENERAL RULES FOR REPORTING

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

SIGNATURE PAGE

I DALE LYTHJOHAN of
(Person responsible for accounts)

CEDARBURG LIGHT & WATER COMMISSION, certify that I
(Utility Name)

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

(Signature of person responsible for accounts) 03/14/2011
(Date)

GENERAL MANAGER
(Title)

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: CEDARBURG LIGHT & WATER COMMISSION

Utility Address: N30 W5926 LINCOLN BOULEVARD
P.O. BOX 767
CEDARBURG, WI 53012-0767

When was utility organized? 12/28/1901

Report any change in name:

Effective Date:

Utility Web Site: www.cedarburglightandwater.com

Utility employee in charge of correspondence concerning this report:

Name: JILL S FRANK

Title: OFFICE MANAGER

Office Address:

N30 W5926 LINCOLN BOULEVARD
P.O. BOX 767
CEDARBURG, WI 53012-0767

Telephone: (262) 375 - 7650

Fax Number: (262) 375 - 7655

Email Address: jfrank@wppienergy.org

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

Name: BLAINE HILGENDORF

Title: UTILITY COMMISSION PRESIDENT

Office Address:

N70W7567 BRIDGE ROAD
CEDARBURG, WI 53012

Telephone: (262) 377 - 6094

Fax Number:

Email Address: bhilgendorf@yahoo.com

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

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

Name: JODI DOBSON

Title: MANAGER

Office Address: BAKER TILLY VIRCHOW KRAUSE

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

Telephone: (608) 240 - 2469

Fax Number: (608) 249 - 8532

Email Address: jodi.dobson@bakertilly.com

Date of most recent audit report: 3/31/2011

Period covered by most recent audit: CALENDAR YEAR 2010

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: DALE A. LYTHJOHAN

Title: GENERAL MANAGER

Office Address:

N30 W5926 LINCOLN BLVD.
P.O. BOX 767
CEDARBURG, WI 53012

Telephone: (262) 375 - 7650

Fax Number: (262) 375 - 7655

Email Address: dlythjohan@wppienergy.org

Name: KARSTEN HUSE

Title: ELECTRIC SUPERINTENDENT

Office Address:

N30 W5926 LINCOLN BLVD.
P.O. BOX 767
CEDARBURG, WI 53012

Telephone: (262) 375 - 7650 EXT

Fax Number: (262) 375 - 7655

Email Address: khuse@wppienergy.org

Name: TIM MARTIN

Title: WATER SUPERINTENDENT

Office Address:

N30 W5926 LINCOLN BOULEVARD
P.O. BOX 767
CEDARBURG, WI 53012

Telephone: (262) 375 - 7650

Fax Number: (262) 375 - 7655

Email Address: tmartin@wppienergy.org

Name of utility commission/committee: CEDARBURG LIGHT & WATER COMMISSION

Names of members of utility commission/committee:

- CHARLES T BRADBURN, VICE PRESIDENT
 - JAMES COUTTS, SECRETARY
 - JOE DORR
 - BLAINE HILGENDORF, PRESIDENT
 - BOB LOOMIS, COUNCIL REPRESENTATIVE
 - ANDY MOSS
 - DAVID PAGEL
-

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:

NONE

INCOME STATEMENT

| Particulars (a) | This Year (b) | Last Year (c) | |
|----------------------------------------------------------------|-------------------|-------------------|----|
| UTILITY OPERATING INCOME | | | |
| Operating Revenues (400) | 13,217,728 | 12,235,828 | 1 |
| Operating Expenses: | | | |
| Operation and Maintenance Expense (401-402) | 10,573,710 | 9,739,509 | 2 |
| Depreciation Expense (403) | 864,974 | 847,363 | 3 |
| Amortization Expense (404-407) | 33,299 | 33,299 | 4 |
| Taxes (408) | 723,058 | 666,221 | 5 |
| Total Operating Expenses | 12,195,041 | 11,286,392 | |
| Net Operating Income | 1,022,687 | 949,436 | |
| Income from Utility Plant Leased to Others (412-413) | 0 | 0 | 6 |
| Utility Operating Income | 1,022,687 | 949,436 | |
| OTHER INCOME | | | |
| Income from Merchandising, Jobbing and Contract Work (415-416) | 229 | (3,075) | 7 |
| Income from Nonutility Operations (417) | 0 | 0 | 8 |
| Nonoperating Rental Income (418) | 0 | 0 | 9 |
| Interest and Dividend Income (419) | 39,235 | 60,102 | 10 |
| Miscellaneous Nonoperating Income (421) | 260,254 | 208,875 | 11 |
| Total Other Income | 299,718 | 265,902 | |
| Total Income | 1,322,405 | 1,215,338 | |
| MISCELLANEOUS INCOME DEDUCTIONS | | | |
| Miscellaneous Amortization (425) | (81,407) | (81,407) | 12 |
| Other Income Deductions (426) | 196,193 | 192,759 | 13 |
| Total Miscellaneous Income Deductions | 114,786 | 111,352 | |
| Income Before Interest Charges | 1,207,619 | 1,103,986 | |
| INTEREST CHARGES | | | |
| Interest on Long-Term Debt (427) | 0 | 0 | 14 |
| Amortization of Debt Discount and Expense (428) | 0 | 0 | 15 |
| Amortization of Premium on Debt--Cr. (429) | 0 | 0 | 16 |
| Interest on Debt to Municipality (430) | 0 | 0 | 17 |
| Other Interest Expense (431) | 171 | 250 | 18 |
| Interest Charged to Construction--Cr. (432) | 0 | 0 | 19 |
| Total Interest Charges | 171 | 250 | |
| Net Income | 1,207,448 | 1,103,736 | |
| EARNED SURPLUS | | | |
| Unappropriated Earned Surplus (Beginning of Year) (216) | 29,402,013 | 28,298,142 | 20 |
| Balance Transferred from Income (433) | 1,207,448 | 1,103,736 | 21 |
| Miscellaneous Credits to Surplus (434) | 1,171 | 14,008 | 22 |
| Miscellaneous Debits to Surplus--Debit (435) | 0 | 0 | 23 |
| Appropriations of Surplus--Debit (436) | 0 | 0 | 24 |
| Appropriations of Income to Municipal Funds--Debit (439) | 10,390 | 13,873 | 25 |
| Total Unappropriated Earned Surplus End of Year (216) | 30,600,242 | 29,402,013 | |

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 | 13,217,728 | 0 | 13,217,728 | 1 |
| Total (Acct. 400): | 13,217,728 | 0 | 13,217,728 | |
| Operation and Maintenance Expense (401-402): | | | | |
| Derived | 10,573,710 | 0 | 10,573,710 | 2 |
| Total (Acct. 401-402): | 10,573,710 | 0 | 10,573,710 | |
| Depreciation Expense (403): | | | | |
| Derived | 864,974 | 0 | 864,974 | 3 |
| Total (Acct. 403): | 864,974 | 0 | 864,974 | |
| Amortization Expense (404-407): | | | | |
| Derived | 33,299 | 0 | 33,299 | 4 |
| Total (Acct. 404-407): | 33,299 | 0 | 33,299 | |
| Taxes (408): | | | | |
| Derived | 723,058 | 0 | 723,058 | 5 |
| Total (Acct. 408): | 723,058 | 0 | 723,058 | |
| 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: | 1,022,687 | 0 | 1,022,687 | |
| OTHER INCOME | | | | |
| Income from Merchandising, Jobbing and Contract Work (415-416): | | | | |
| Derived | 229 | 0 | 229 | 8 |
| Total (Acct. 415-416): | 229 | 0 | 229 | |
| Income from Nonutility Operations (417): | | | | |
| NONE | | | 0 | 9 |
| Total (Acct. 417): | 0 | 0 | 0 | |
| Nonoperating Rental Income (418): | | | | |
| NONE | | | 0 | 10 |
| Total (Acct. 418): | 0 | 0 | 0 | |
| Interest and Dividend Income (419): | | | | |
| INTEREST ON CD'S WITHOUT IMPACT FEES | 3,142 | 0 | 3,142 | 11 |
| INTEREST ON STATE POOL ACCTS WITHOUT IMPACT FEES | 775 | 0 | 775 | 12 |
| INTEREST ON MONEY MARKET & CHECKING ACCTS WITHOUT IM | 29,757 | 0 | 29,757 | 13 |
| INTEREST ON IMPACT FEE RESERVES | 5,561 | | 5,561 | 14 |
| Total (Acct. 419): | 39,235 | 0 | 39,235 | |
| Miscellaneous Nonoperating Income (421): | | | | |
| Contributed Plant - Water | | 235,883 | 235,883 | 15 |
| Contributed Plant - Electric | | 24,371 | 24,371 | 16 |

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 | 17 |
| Total (Acct. 421): | 0 | 260,254 | 260,254 | |
| TOTAL OTHER INCOME: | 39,464 | 260,254 | 299,718 | |
| MISCELLANEOUS INCOME DEDUCTIONS | | | | |
| Miscellaneous Amortization (425): | | | | |
| Regulatory Liability (253) Amortization | (81,407) | 0 | (81,407) | 18 |
| NONE | | | 0 | 19 |
| Total (Acct. 425): | (81,407) | 0 | (81,407) | |
| Other Income Deductions (426): | | | | |
| Depreciation Expense on Contributed Plant - Water | 0 | 114,885 | 114,885 | 20 |
| Depreciation Expense on Contributed Plant - Electric | 0 | 81,058 | 81,058 | 21 |
| LOBBYING/LEGISLATIVE COSTS | 250 | | 250 | 22 |
| Total (Acct. 426): | 250 | 195,943 | 196,193 | |
| TOTAL MISCELLANEOUS INCOME DEDUCTIONS: | (81,157) | 195,943 | 114,786 | |
| INTEREST CHARGES | | | | |
| Interest on Long-Term Debt (427): | | | | |
| Derived | 0 | 0 | 0 | 23 |
| Total (Acct. 427): | 0 | 0 | 0 | |
| Amortization of Debt Discount and Expense (428): | | | | |
| NONE | | | 0 | 24 |
| Total (Acct. 428): | 0 | 0 | 0 | |
| Amortization of Premium on Debt--Cr. (429): | | | | |
| NONE | | | 0 | 25 |
| Total (Acct. 429): | 0 | 0 | 0 | |
| Interest on Debt to Municipality (430): | | | | |
| Derived | 0 | 0 | 0 | 26 |
| Total (Acct. 430): | 0 | 0 | 0 | |
| Other Interest Expense (431): | | | | |
| Derived | 171 | 0 | 171 | 27 |
| Total (Acct. 431): | 171 | 0 | 171 | |
| Interest Charged to Construction--Cr. (432): | | | | |
| NONE | | | 0 | 28 |
| Total (Acct. 432): | 0 | 0 | 0 | |
| TOTAL INTEREST CHARGES: | 171 | 0 | 171 | |
| NET INCOME: | 1,143,137 | 64,311 | 1,207,448 | |
| EARNED SURPLUS | | | | |
| Unappropriated Earned Surplus (Beginning of Year) (216): | | | | |
| Derived | 23,349,474 | 6,052,539 | 29,402,013 | 29 |
| Total (Acct. 216): | 23,349,474 | 6,052,539 | 29,402,013 | |

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 | 1,143,137 | 64,311 | 1,207,448 | 30 |
| Total (Acct. 433): | 1,143,137 | 64,311 | 1,207,448 | |
| Miscellaneous Credits to Surplus (434): | | | | |
| DEPR PREVIOUSLY RECORDED IN ERROR ON GENERATOR RETI | 1,171 | | 1,171 | 31 |
| Total (Acct. 434): | 1,171 | 0 | 1,171 | |
| Miscellaneous Debits to Surplus--Debit (435): | | | | |
| NONE | | | 0 | 32 |
| Total (Acct. 435)--Debit: | 0 | 0 | 0 | |
| Appropriations of Surplus--Debit (436): | | | | |
| Detail appropriations to (from) account 215 | | | 0 | 33 |
| Total (Acct. 436)--Debit: | 0 | 0 | 0 | |
| Appropriations of Income to Municipal Funds--Debit (439): | | | | |
| MISC UNDER \$10,000 EACH | 10,390 | | 10,390 | 34 |
| Total (Acct. 439)--Debit: | 10,390 | 0 | 10,390 | |
| UNAPPROPRIATED EARNED SURPLUS (END OF YEAR): | 24,483,392 | 6,116,850 | 30,600,242 | |

DETAILS OF INCOME STATEMENT ACCOUNTS

Details of Income Statement Accounts (Page F-02)

If amount of Miscellaneous Credits to Surplus (Acct 434) exceeds \$10,000, please explain fully.

N/A

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

N/A

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 | 17,112 | | | 17,112 | 1 |
| Costs and Expenses of Merchandising, Jobbing and Contract Work (416): | | | | | | |
| Cost of merchandise sold | 0 | | | | 0 | 2 |
| Payroll | 0 | 7,124 | | | 7,124 | 3 |
| Materials | 0 | 0 | | | 0 | 4 |
| Taxes | 0 | 545 | | | 545 | 5 |
| Other (list by major classes): | | | | | | |
| OUTSIDE SERVICES & SUPPLIES | 0 | 2,052 | | | 2,052 | 6 |
| FRINGES & CLRNG (WITHOUT STORES CLRNG & SOC SEC | 0 | 7,162 | | | 7,162 | 7 |
| Total costs and expenses | 0 | 16,883 | 0 | 0 | 16,883 | |
| Net income (or loss) | 0 | 229 | 0 | 0 | 229 | |

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 | 1,610,984 | 11,606,744 | 0 | 0 | 13,217,728 | 1 |
| Less: interdepartmental sales | 607 | 99,164 | 0 | 0 | 99,771 | 2 |
| Less: interdepartmental rents | 0 | 27,600 | | 0 | 27,600 | 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 | 141 | 453 | | | 594 | 5 |
| Other Increases or (Decreases) to Operating Revenues - Specify: | | | | | | |
| NONE | | | | | 0 | 6 |
| Revenues subject to Wisconsin Remainder Assessment | 1,610,236 | 11,479,527 | 0 | 0 | 13,089,763 | |

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 | 333,658 | 68,419 | 402,077 | 1 |
| Electric operating expenses | 558,489 | 114,523 | 673,012 | 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 | 7,124 | 1,461 | 8,585 | 6 |
| Other nonutility expenses | 0 | 0 | 0 | 7 |
| Water utility plant accounts | 14,238 | 2,920 | 17,158 | 8 |
| Electric utility plant accounts | 133,788 | 27,434 | 161,222 | 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 | 29,946 | 6,141 | 36,087 | 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 | 231,755 | (231,755) | 0 | 18 |
| All other accounts | 52,946 | 10,857 | 63,803 | 19 |
| Total Payroll | 1,361,944 | 0 | 1,361,944 | |

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 | 6.4 | 1 |
| Electric | 14.4 | 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) | 38,850,354 | 37,714,572 | 1 |
| Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111) | 11,299,402 | 10,467,393 | 2 |
| Utility Plant Acquisition Adjustments (117-118) | | | 3 |
| Other Utility Plant Adjustments (119) | | | 4 |
| Total Net Utility Plant | 27,550,952 | 27,247,179 | |
| OTHER PROPERTY AND INVESTMENTS | | | |
| Nonutility Property (121) | 488,683 | 488,683 | 5 |
| Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122) | 438,631 | 438,631 | 6 |
| Net Nonutility Property | 50,052 | 50,052 | |
| Investment in Municipality (123) | 0 | 0 | 7 |
| Other Investments (124) | 0 | 0 | 8 |
| Sinking Funds (125) | 373,735 | 975,072 | 9 |
| Depreciation Fund (126) | 0 | 0 | 10 |
| Other Special Funds (128) | 0 | 0 | 11 |
| Total Other Property and Investments | 423,787 | 1,025,124 | |
| CURRENT AND ACCRUED ASSETS | | | |
| Cash (131) | 87,207 | 123,247 | 12 |
| Special Deposits (134) | 0 | 0 | 13 |
| Working Funds (135) | 700 | 700 | 14 |
| Temporary Cash Investments (136) | 4,058,031 | 2,556,753 | 15 |
| Notes Receivable (141) | 0 | 0 | 16 |
| Customer Accounts Receivable (142) | 1,110,230 | 1,008,581 | 17 |
| Other Accounts Receivable (143) | 216,956 | 226,697 | 18 |
| Accumulated Provision for Uncollectible Accounts- -Cr. (144) | 0 | 0 | 19 |
| Receivables from Municipality (145) | 6,903 | 9,284 | 20 |
| Plant Materials and Operating Supplies (154) | 468,065 | 485,646 | 21 |
| Merchandise (155) | 0 | 0 | 22 |
| Other Materials and Supplies (156) | 0 | 0 | 23 |
| Stores Expense (163) | 92,328 | 64,631 | 24 |
| Prepayments (165) | 2,244 | 11,308 | 25 |
| Interest and Dividends Receivable (171) | 0 | 8,540 | 26 |
| Accrued Utility Revenues (173) | 0 | 0 | 27 |
| Miscellaneous Current and Accrued Assets (174) | 0 | 0 | 28 |
| Total Current and Accrued Assets | 6,042,664 | 4,495,387 | |
| DEFERRED DEBITS | | | |
| Unamortized Debt Discount and Expense (181) | 0 | 0 | 29 |
| Extraordinary Property Losses (182) | 66,596 | 99,895 | 30 |
| Preliminary Survey and Investigation Charges (183) | 115,254 | 43,415 | 31 |
| Clearing Accounts (184) | (21,570) | 7,257 | 32 |
| Temporary Facilities (185) | 0 | 0 | 33 |
| Miscellaneous Deferred Debits (186) | 1,741,453 | 1,571,315 | 34 |
| Total Deferred Debits | 1,901,733 | 1,721,882 | |
| Total Assets and Other Debits | 35,919,136 | 34,489,572 | |

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) | 178,429 | 178,429 | 35 |
| Appropriated Earned Surplus (215) | 0 | 0 | 36 |
| Unappropriated Earned Surplus (216) | 30,600,242 | 29,402,013 | 37 |
| Total Proprietary Capital | 30,778,671 | 29,580,442 | |
| LONG-TERM DEBT | | | |
| Bonds (221) | 0 | 0 | 38 |
| Advances from Municipality (223) | 0 | 0 | 39 |
| Other Long-Term Debt (224) | 0 | 0 | 40 |
| Total Long-Term Debt | 0 | 0 | |
| CURRENT AND ACCRUED LIABILITIES | | | |
| Notes Payable (231) | 0 | 0 | 41 |
| Accounts Payable (232) | 877,716 | 822,125 | 42 |
| Payables to Municipality (233) | 213,913 | 187,652 | 43 |
| Customer Deposits (235) | 54,448 | 53,899 | 44 |
| Taxes Accrued (236) | 358,259 | 328,114 | 45 |
| Interest Accrued (237) | 2,932 | 3,516 | 46 |
| Tax Collections Payable (241) | 28,297 | 24,270 | 47 |
| Miscellaneous Current and Accrued Liabilities (242) | 0 | 876 | 48 |
| Total Current and Accrued Liabilities | 1,535,565 | 1,420,452 | |
| DEFERRED CREDITS | | | |
| Unamortized Premium on Debt (251) | 0 | 0 | 49 |
| Customer Advances for Construction (252) | 356,684 | 355,681 | 50 |
| Other Deferred Credits (253) | 3,248,216 | 3,132,997 | 51 |
| Total Deferred Credits | 3,604,900 | 3,488,678 | |
| OPERATING RESERVES | | | |
| Property Insurance Reserve (261) | 0 | 0 | 52 |
| Injuries and Damages Reserve (262) | 0 | 0 | 53 |
| Pensions and Benefits Reserve (263) | 0 | 0 | 54 |
| Miscellaneous Operating Reserves (265) | 0 | 0 | 55 |
| Total Operating Reserves | 0 | 0 | |
| Total Liabilities and Other Credits | 35,919,136 | 34,489,572 | |

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 | 16,097,010 | 0 | 0 | 21,617,562 | 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) | 10,124,836 | 0 | 0 | 20,287,815 | 2 |
| Utility Plant in Service - Contributed Plant (101.2) | 6,349,031 | 0 | 0 | 1,920,106 | 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) | 263 | | | 168,303 | 8 |
| Total Utility Plant | 16,474,130 | 0 | 0 | 22,376,224 | |
| 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) | 2,954,337 | 0 | 0 | 5,999,190 | 9 |
| Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2) | 1,684,392 | 0 | 0 | 661,483 | 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 | 4,638,729 | 0 | 0 | 6,660,673 | |
| 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 | 11,835,401 | 0 | 0 | 15,715,551 | |

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) | 2,749,085 | 5,533,341 | | | 8,282,426 | 1 |
| Credits During Year | | | | | | 2 |
| Accruals: | | | | | | 3 |
| Charged depreciation expense (403) | 197,395 | 667,579 | | | 864,974 | 4 |
| Depreciation expense on meters | | | | | | 5 |
| charged to sewer (see Note 3) | 10,785 | | | | 10,785 | 6 |
| Accruals charged other | | | | | | 7 |
| accounts (specify): | | | | | | 8 |
| DEPR ON ACCT 392 & 396 | 12,053 | 35,037 | | | 47,090 | 9 |
| Salvage | 450 | 35,290 | | | 35,740 | 10 |
| Other credits (specify): | | | | | | 11 |
| CREDIT ACCUM DEPR ADJ'S | 235 | 1,624 | | | 1,859 | 12 |
| | | | | | 0 | 13 |
| | | | | | 0 | 14 |
| | | | | | 0 | 15 |
| Total credits | 220,918 | 739,530 | 0 | 0 | 960,448 | 16 |
| Debits during year | | | | | | 17 |
| Book cost of plant retired | 15,599 | 208,791 | | | 224,390 | 18 |
| Cost of removal | 67 | 63,459 | | | 63,526 | 19 |
| Other debits (specify): | | | | | | 20 |
| DEBIT ACCUM DEPR ADJ'S | 0 | 1,431 | | | 1,431 | 21 |
| | | | | | 0 | 22 |
| | | | | | 0 | 23 |
| | | | | | 0 | 24 |
| Total debits | 15,666 | 273,681 | 0 | 0 | 289,347 | 25 |
| Balance end of year (111.1) | 2,954,337 | 5,999,190 | 0 | 0 | 8,953,527 | 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) | 1,570,923 | 614,043 | | | 2,184,966 | 1 |
| Credits During Year | | | | | | 2 |
| Accruals: | | | | | | 3 |
| Charged Other Income Deductions (426) | 114,885 | 81,058 | | | 195,943 | 4 |
| Depreciation expense on meters | | | | | | 5 |
| charged to sewer (see Note 3) | | | | | 0 | 6 |
| Accruals charged other | | | | | | 7 |
| accounts (specify): | | | | | | 8 |
| | | | | | 0 | 9 |
| Salvage | (22) | 2,631 | | | 2,609 | 10 |
| Other credits (specify): | | | | | | 11 |
| CREDIT ACCUM DEPR ADJ'S | 0 | 51 | | | 51 | 12 |
| | | | | | 0 | 13 |
| | | | | | 0 | 14 |
| | | | | | 0 | 15 |
| Total credits | 114,863 | 83,740 | 0 | 0 | 198,603 | 16 |
| Debits during year | | | | | | 17 |
| Book cost of plant retired | 1,390 | 31,212 | | | 32,602 | 18 |
| Cost of removal | 4 | 5,053 | | | 5,057 | 19 |
| Other debits (specify): | | | | | | 20 |
| DEBIT ACCUM DEPR ADJ'S | 0 | 35 | | | 35 | 21 |
| | | | | | 0 | 22 |
| | | | | | 0 | 23 |
| | | | | | 0 | 24 |
| Total debits | 1,394 | 36,300 | 0 | 0 | 37,694 | 25 |
| Balance end of year (111.2) | 1,684,392 | 661,483 | 0 | 0 | 2,345,875 | 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 |
| Non-Utility Property | 488,683 | 0 | 0 | 488,683 | 2 |
| Total Nonutility Property (121) | 488,683 | 0 | 0 | 488,683 | |
| Less accum. prov. depr. & amort. (122) | 438,631 | 0 | 0 | 438,631 | 3 |
| Net Nonutility Property | 50,052 | 0 | 0 | 50,052 | |

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

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

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) | | | 416,353 | | 416,353 | 433,468 | 3 |
| Total Electric Utility | | | | | 416,353 | 433,468 | |

| Account | Total End of Year | Amount Prior Year | |
|-------------------------------------|----------------------|----------------------|---|
| Electric utility total | 416,353 | 433,468 | 1 |
| Water utility (154) | 51,712 | 52,178 | 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) | 92,328 | 64,631 | 8 |
| Total Materials and Supplies | 560,393 | 550,277 | |

**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) | | | | |
| NONE | | | | 1 |
| Total | | | 0 | |
| 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 | 178,429 | 1 |
| Changes during year (explain): | | |
| NONE | 0 | 2 |
| Balance end of year | <u><u>178,429</u></u> | |

BONDS (ACCT. 221)

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

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

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

| Account and Description of Obligation (a and b) | Date of Issue (c) | Final Maturity Date (d) | Interest Rate (e) | Principal Amount End of Year (f) | |
|----------------------------------------------------|----------------------|----------------------------|----------------------|-------------------------------------|---|
| Advances from Municipality (223) | | | | | |
| NONE | 00/00/0000 | 00/00/0000 | 0.00% | 0 | 1 |
| Total for Account 223 | | | | 0 | |
| Other Long-Term Debt (224) | | | | | |
| NONE | 00/00/0000 | 00/00/0000 | 0.00% | 0 | 2 |
| Total for Account 224 | | | | 0 | |
| Notes Payable (231) | | | | | |
| NONE | 00/00/0000 | 00/00/0000 | 0.00% | 0 | 3 |
| Total for Account 231 | | | | 0 | |

TAXES ACCRUED (ACCT. 236)

| Particulars (a) | Amount (b) | |
|--------------------------------------------------------------|----------------|----|
| Balance first of year | 328,114 | 1 |
| Accruals: | | |
| Charged water department expense | 300,206 | 2 |
| Charged electric department expense | 429,225 | 3 |
| Charged sewer department expense | | 4 |
| Other (explain): | | |
| CHARGED DIRECTLY TO GENERAL LEDGER ACCTS | 2,811 | 5 |
| CHARGED DIRECTLY TO ELEC & WTR DEPT'S WORK ORDERS | 25,582 | 6 |
| Total Accruals and other credits | 757,824 | |
| Taxes paid during year: | | |
| County, state and local taxes | 597,000 | 7 |
| Social Security taxes | 99,975 | 8 |
| PSC Remainder Assessment | 12,086 | 9 |
| Other (explain): | | |
| LICENSE FEE ASSESSMENT - WI DEPT OF REVENUE (GROSS RECEIPTS) | 18,618 | 10 |
| Total payments and other debits | 727,679 | |
| Balance end of year | 358,259 | |

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) | | | | | |
| NONE | 0 | | | 0 | 3 |
| Subtotal | 0 | 0 | 0 | 0 | |
| Notes Payable (231) | | | | | |
| 237 INTEREST ACCRUED ON CUSTOMER DEPOSITS | 3,516 | 171 | 755 | 2,932 | * 4 |
| Subtotal | 3,516 | 171 | 755 | 2,932 | |
| Total | 3,516 | 171 | 755 | 2,932 | |

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.

NOTES PAYABLE ACCT #231: This \$171 interest accrued applies to customer deposits, not miscellaneous long-term debt. Therefore, it does not tie to the Notes payable and Miscellaneous Long-Term Debt schedule.

DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

| Particulars (a) | Balance End of Year (b) | |
|--------------------------------------------------------------------------------|-------------------------------|------|
| Investment in Municipality (123): | | |
| NONE | | 1 |
| Total (Acct. 123): | 0 | |
| Other Investments (124): | | |
| NONE | | 2 |
| Total (Acct. 124): | 0 | |
| Sinking Funds (125): | | |
| \$'S INVESTED IN ST POOL & CD'S (NO CD'S AT 12/31) FOR FUTURE CAPITAL PROJECTS | 295,996 | 3 |
| LIABILITY INSURANCE RESERVE AT STATE POOL | 70,153 | 4 |
| WATER IMPACT FEE RESERVE IN CD'S (NO CD'S AT 12/31) & STATE POOL | 7,586 | 5 |
| Total (Acct. 125): | 373,735 | |
| Depreciation Fund (126): | | |
| NONE | | 6 |
| Total (Acct. 126): | 0 | |
| Other Special Funds (128): | | |
| NONE | | 7 |
| Total (Acct. 128): | 0 | |
| Special Deposits (134): | | |
| NONE | | 8 |
| Total (Acct. 134): | 0 | |
| Notes Receivable (141): | | |
| NONE | | 9 |
| Total (Acct. 141): | 0 | |
| Customer Accounts Receivable (142): | | |
| Water | 120,061 | 10 |
| Electric | 990,169 | 11 |
| Sewer (Regulated) | | 12 |
| Other (specify): | | |
| NONE | | 13 |
| Total (Acct. 142): | 1,110,230 | |
| Other Accounts Receivable (143): | | |
| Sewer (Non-regulated) | 170,027 | * 14 |
| Merchandising, jobbing and contract work | 14,677 | * 15 |
| Other (specify): | | |
| JOINT CABLE PLACEMENT | 450 | 16 |
| INST/UPGRADE PRIM & SEC LINE EXT & ELEC SVCS | 1,636 | 17 |
| INSTALL STREET LIGHTING FACILITIES | 0 | 18 |
| PROPERTY DAMAGE CLAIMS OUTSTANDING | 0 | 19 |
| ELECTRIC RENT FROM PROPERTY DUE FROM ATC (2010) | 22,074 | * 20 |
| DEPOSITS FOR UTILITY SERVICE | 140 | 21 |
| MISC & LIKE ITEMS LESS THAN \$10,000 | 7,952 | 22 |

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) | |
|-------------------------------------------------------------------------------------|-------------------------------|------|
| Other Accounts Receivable (143): | | |
| NONE | | 23 |
| Total (Acct. 143): | 216,956 | |
| Receivables from Municipality (145): | | |
| TAX ROLL LIENS FOR UNPAID UTILITY BILLS | 2,148 | 24 |
| MISC & LIKE ITEMS LESS THAN \$10,000 | 4,755 | 25 |
| Total (Acct. 145): | 6,903 | |
| Prepayments (165): | | |
| PROPERTY AND NOTARY BOND INSURANCE PREMIUMS | 2,250 | 26 |
| ADJUSTING ENTRY TO MAKE BALANCE SHEET BALANCE (IN PSC REPORT ONLY) | (6) | 27 |
| Total (Acct. 165): | 2,244 | |
| Extraordinary Property Losses (182): | | |
| UNDEPRECIATED PORTION OF SW-SUB PLANT RECLASS'D TO #121 | 66,596 | * 28 |
| Total (Acct. 182): | 66,596 | |
| Preliminary Survey and Investigation Charges (183): | | |
| PRELIMINARY WORK DONE TO FIND SUITABLE LAND FOR A FUTURE WELL #7 | 35,890 | 29 |
| PRELIMINARY WORK DONE FOR REMEDIATION AT WELL #4 (AERATION SYS TO BE INST '11) | 79,364 | 30 |
| Total (Acct. 183): | 115,254 | |
| Clearing Accounts (184): | | |
| BALANCE IN CLEARING ACC FOR INDIRECT LABOR ON WORK ORDERS (WILL BE CLRD IN '11) | (21,570) | 31 |
| Total (Acct. 184): | (21,570) | |
| Temporary Facilities (185): | | |
| NONE | | 32 |
| Total (Acct. 185): | 0 | |
| Miscellaneous Deferred Debits (186): | | |
| ENERGY CONSERVATION PROGRAM: '87=\$40,936, '88=\$57,247, '89=\$38,609; | 1,671,140 | * 33 |
| '96=\$60,751; '97=\$64,157; '98=\$51,748; '99=\$58,905; '00=\$55,844; '01=\$54,936; | | 34 |
| '90=62,735; '91=\$51,708; '92=\$61,056; '93=\$131,447; '94=\$133,472; '95=\$62,338; | | 35 |
| '02=\$76,023; '03=\$78,807; '04=\$72,556; '05=\$68,349; '06=\$60,608; '07=\$57,456 | | 36 |
| '08=\$87,003, '09=\$0, '10=\$184,449 | | 37 |
| WRS UNFUNDED PENS LIAB PAYOFF, AMORTIZATION APPROVED BY PSC | 70,313 | * 38 |
| Total (Acct. 186): | 1,741,453 | |
| Payables to Municipality (233): | | |
| DECEMBER 2010 SEWER BILLING | 181,014 | * 39 |
| PAYMENTS DUE CITY FOR CONSERVATION PROJECTS (DSM PROG EXPENSE) | 25,574 | * 40 |
| PAYMENT DUE CITY FOR AMOUNT OVERCHARGED IN 2010 ON JOINT WTR & SWR EXPENSES | 1,635 | 41 |
| ACCTS PAYABLE INVOICES TO BE PAID IN 2010 FOR MISC GOODS/SVCS | 5,690 | 42 |
| Total (Acct. 233): | 213,913 | |
| Other Deferred Credits (253): | | |
| Regulatory Liability | 1,058,294 | 43 |
| VACATION, SICK LEAVE AND COMP TIME LIABILITY | 290,470 | 44 |

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) | |
|---------------------------------------------------------------------------------------|-------------------------------|----|
| Other Deferred Credits (253): | | |
| DEFERRED COMP PROGRAM | 17,122 | 45 |
| DEFERRED POST EMPLOYMENT BENEFIT | 18,116 | 46 |
| MISC ADV BILLINGS (INCL BULK WATER & OTHER) | 5,134 | 47 |
| PUBLIC BENEFIT PROGRAM REVENUES: '00=\$23,337; '01=\$95,626; '02=\$98,430 | 1,019,521 | 48 |
| '03=\$98,760; '04=\$99,813; '05=\$106,892 ; '06=\$96,178; '07=\$97,890; '08=\$100,028 | | 49 |
| '09=\$100,465; '10=\$102,361 LESS \$259 UNCOLLECTIBLE PUB BEN \$'S | | 50 |
| PUBLIC BENEFIT LOW INCOME PROGRAM EXPENSES: '00=\$1,120; '01=\$23,529 | (468,200) | 51 |
| '02=\$46,706; '03=\$46,680; '04=\$33,419; '05=\$46,635; '06=\$55,256; '07=\$53,666; | | 52 |
| '08=\$57,831; '09=\$50,512; '10=\$52,845 | | 53 |
| PUBLIC BENEFIT CONSERVATION PROGRAM EXPENSES: '00=\$1,464; '01=\$49,578; | (465,253) | 54 |
| '02=\$49,604; '03=\$74,501; '04=\$57,883; '05=\$55,449; '06=\$36,566; '07=\$43,246; | | 55 |
| '08=\$0; '09=\$96,962; '10-\$0 | | 56 |
| AMORTIZATION OF DEFERRED REVENUES FOR FIBER SYS WITH SCHOOLS | 12,969 | 57 |
| DEMAND SIDE MANAGEMENT PROGRAMS (AUTHORIZED CONSERVATION EXPENSE) | 1,760,043 | 58 |
| Total (Acct. 253): | 3,248,216 | |

DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

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

Authorization for entry to record extraordinary property losses was as per PSC letter dated December 20, 2006.

Miscellaneous Deferred Debits (Acct 186): amortization requires PSC authorization. Provide date of authorization.

Date of Authorization for the following amounts included in #186 are:

Energy Conservation Program. An "average" cost is expensed each year. The amount is \$112,253 for 2010 as authorized in Docket 1000-ER-105. In 2010, the utility recorded all of its conservation expenditures in expense account #906 (and no conservation expenditures in its Public Benefits/CTC program under account #253).

WRS Unfunded Pension Liability, defer over an approximate 11 year period beginning in 2003. PSC authroization date 4/5/2004.

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

EXPLANATION OF AMOUNTS OVER \$10,000 IN ACCT #143, MISC. ACCOUNTS RECEIVABLE:

\$170,027 is included for the balance due from utility customers for December's sewer billing. Because the sewer department is an enterprise fund of the municipality, these \$'s are listed in #143 rather than #142.

\$22,074 included for electric rent from American Transmission Company for 2010. The rental costs are for maintenance and upkeep for shared facilities at the utility's Cedarburg South substation.

\$14,677 included for contract services provided by the utility in 2010, the majority of which (\$13,432) was for mutual aid provided to UPPCO.

EXPLANATION OF AMOUNTS OVER \$10,000 IN ACCT #145, RECEIVABLES FROM MUNICIPALITY:

No like items over \$10,000.

EXPLANATION OF AMOUNTS OVER \$10,000 IN ACCT #233, PAYABLE TO MUNICIPALITY:

\$181,014 is included for December 2010's sewer billing revenues due the municipality (Cedarburg Light & Water bills and collects sewer charges on behalf of the municipality).

\$25,574 is included for the amount owed to the municipality to reimburse them for costs associated with lighting retrofits and installation of a high-efficiency furnace, which were completed in 2010 as part of the utility's conservation programs.

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) | 10,053,483 | 19,961,412 | 0 | 0 | 30,014,895 | 1 |
| Materials and Supplies | 51,945 | 424,910 | 0 | 0 | 476,855 | 2 |
| Other (specify): | | | | | | |
| STORES EXPENSE | 2,130 | 76,350 | | | 78,480 | 3 |
| Less Average: | | | | | | |
| Reserve for Depreciation (111.1) | 2,851,711 | 5,766,265 | 0 | 0 | 8,617,976 | 4 |
| Customer Advances for Construction | 0 | 5,120 | | | 5,120 | 5 * |
| Regulatory Liability | 621,566 | 477,431 | 0 | 0 | 1,098,997 | 6 |
| NONE | | | | | 0 | 7 |
| Average Net Rate Base | 6,634,281 | 14,213,856 | 0 | 0 | 20,848,137 | |
| Net Operating Income | 369,423 | 653,264 | 0 | 0 | 1,022,687 | 8 |
| Net Operating Income as a percent of | | | | | | |
| Average Net Rate Base | 5.57% | 4.60% | N/A | N/A | 4.91% | |

RETURN ON RATE BASE COMPUTATION

Return on Rate Base Computation (Page F-23)

General footnotes

CUSTOMER ADVANCES: The PSC advises that only advances related to replacement of existing plant be included on the ROR statement. Advances relating to new plant should not be included on the ROR stmt. The utility followed this advice and only recorded the average of the appropriate portion of #252 on page F-23.

Electric Customer Advance Calculation: 12/31/09 bal. of #252 related to replacement of plant was \$9,740 and 12/31/10 bal. related to replacement of plant was \$500 (average = \$5120).

Water Customer Advance Calculation: 12/31/09 bal. of #252 related to replacement of plant was \$0 and 12/31/10 bal. related to replacement of plant was \$0 (average = \$0).

**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 | 644,587 | 495,114 | 0 | 0 | 1,139,701 | 1 |
| Add credits during year: | | | | | 0 | 2 |
| Deduct charges: | | | | | | |
| Miscellaneous Amortization (425) | 46,042 | 35,365 | 0 | 0 | 81,407 | 3 |
| Other (specify): | | | | | 0 | 4 |
| Balance End of Year | 598,545 | 459,749 | 0 | 0 | 1,058,294 | |

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

The utility added onto its existing garage and storage area in 2009. Staff neglected to include this in the 2009 PSC Report, so it's noted here for historical purposes. No major acquisitions in 2010.

2. Leaseholder changes.

NONE

3. Extensions of service.

Individual electric service extensions were installed in 2010. There were no line extensions for new residential developments. Service extended to a new business customer, the Quilt Museum.

4. Estimated changes in revenues due to rate changes.

No new rate changes were effective in 2010. Rate changes will occur on Jan 1, 2011 for both the electric and water departments.

5. Obligations incurred or assumed, excluding commercial paper.

None

6. Formal proceedings with the Public Service Commission.

Docket 1000-ER-106: Application for a change in Electric rates were filed in 2010.
Docket 1000-WR-107: Application for a change in Water rates were filed in 2010.
Rates will become effective 1/1/2011 for both.

Docket 1000-CW-102 Application to construct a Well No. 4 Treatment Facility. Approval was received by the PSC on January 25, 2011.

7. Any additional matters.

The utility temporarily took Well #4 out of service due to the level of vinyl chloride exceeding the state's allowable limit. In 2011, the utility will construct an aeration system and place the well back in service mid-year. The utility will then work to recover costs from parties found responsible for the contamination.

WATER OPERATING REVENUES & EXPENSES

| Particulars (a) | This Year (b) | Last Year (c) | |
|--------------------------------------------------|------------------|------------------|----|
| Operating Revenues | | | |
| Sales of Water | | | |
| Sales of Water (460-467) | 1,585,658 | 1,600,239 | 1 |
| Total Sales of Water | 1,585,658 | 1,600,239 | |
| Other Operating Revenues | | | |
| Forfeited Discounts (470) | 5,710 | 5,978 | 2 |
| Rents from Water Property (472) | 11,774 | 10,567 | 3 |
| Interdepartmental Rents (473) | 0 | 0 | 4 |
| Other Water Revenues (474) | 7,842 | 6,934 | 5 |
| Total Other Operating Revenues | 25,326 | 23,479 | |
| Total Operating Revenues | 1,610,984 | 1,623,718 | |
| Operation and Maintenance Expenses | | | |
| Source of Supply Expense (600-617) | 1,218 | 10,200 | 6 |
| Pumping Expenses (620-633) | 140,015 | 140,789 | 7 |
| Water Treatment Expenses (640-652) | 66,689 | 70,728 | 8 |
| Transmission and Distribution Expenses (660-678) | 241,463 | 248,813 | 9 |
| Customer Accounts Expenses (901-906) | 39,123 | 43,722 | 10 |
| Sales Expenses (910) | 0 | 0 | 11 |
| Administrative and General Expenses (920-932) | 261,764 | 266,396 | 12 |
| Total Operation and Maintenance Expenses | 750,272 | 780,648 | |
| Other Operating Expenses | | | |
| Depreciation Expense (403) | 197,395 | 206,698 | 13 |
| Amortization Expense (404-407) | 0 | 0 | 14 |
| Taxes (408) | 293,894 | 273,102 | 15 |
| Total Other Operating Expenses | 491,289 | 479,800 | |
| Total Operating Expenses | 1,241,561 | 1,260,448 | |
| NET OPERATING INCOME | 369,423 | 363,270 | |

WATER OPERATING REVENUES & EXPENSES

Water Operating Revenues & Expenses (Page W-01)

If there are amounts reported under Amortization Expense (404-407) that apply to a/c 405-407, provide the date of the Commission's approval and a general description of the amortization. If this is for a/c 404, enter 'Acct 404 - N/A.'

N/A

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. Report average no. of individually-metered accounts (meters). The amount reported should be the average meter count. E.g., if a hospital has 5 meters, a total of 5 meters should be reported on this schedule in Average No. of Meters column.

| Particulars (a) | Average No. of Meters (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) | 3,492 | 207,395 | 772,254 | 5 |
| Commercial (461.2) | 395 | 76,976 | 218,098 | 6 |
| Industrial (461.3) | 35 | 60,865 | 106,960 | 7 |
| Public Authority (461.4) | 36 | 25,632 | 58,969 | 8 |
| Total Metered Sales to General Customers (461) | 3,958 | 370,868 | 1,156,281 | |
| Private Fire Protection Service (462) | | | | 9 |
| Public Fire Protection Service (463) | 3,951 | | 428,770 | 10 |
| Other Water Sales (465) | | | | 11 |
| Sales for Resale (466) | | 0 | 0 | 12 |
| Interdepartmental Sales (467) | 1 | 117 | 607 | 13 |
| Total Sales of Water | 7,910 | 370,985 | 1,585,658 | |

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) | 1 |
|----------------------|--------------------------|-------------------------------------|-----------------|---|
| NONE | | | | |
| 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) | 0 | 1 |
| Other (specify): | | |
| Wholesale fire protection billed | 0 | 2 |
| Amount billed (usually per rate schedule F-1 or Fd-1) | 428,770 | 3 |
| NONE | 0 | 4 |
| Total Public Fire Protection Service (463) | 428,770 | |
| Forfeited Discounts (470): | | |
| NONE | 0 | 5 |
| Customer late payment charges | 5,710 | 6 |
| Other (specify): | | |
| Total Forfeited Discounts (470) | 5,710 | |
| Rents from Water Property (472): | | |
| MAINTENANCE FEE FOR GROUNDS & BLDG @ WELL #3 BY CELLULAR COMPANIES | 11,774 | 7 |
| Total Rents from Water Property (472) | 11,774 | |
| Interdepartmental Rents (473): | | |
| NONE | 0 | 8 |
| Total Interdepartmental Rents (473) | 0 | |
| Other Water Revenues (474): | | |
| FEES FOR RECONNECTING METERS, NSF FEES & WELL PERMIT FEES (WHEN APPLICABLE) | 2,337 | 9 |
| Return on net investment in meters charged to sewer department | 5,505 | 10 |
| Other (specify): | | |
| Total Other Water Revenues (474) | 7,842 | |

WATER OPERATION & MAINTENANCE EXPENSES

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

| Particulars (a) | This Year (b) | Last Year (c) | |
|-----------------------------------------------------------|------------------|------------------|------|
| SOURCE OF SUPPLY EXPENSES | | | |
| Operation Supervision and Engineering (600) | 0 | | 1 |
| Operation Labor and Expenses (601) | 0 | | 2 |
| Purchased Water (602) | 0 | | 3 |
| Miscellaneous Expenses (603) | 1,218 | 0 | 4 |
| Rents (604) | 0 | | 5 |
| Maintenance Supervision and Engineering (610) | 0 | | 6 |
| Maintenance of Structures and Improvements (611) | 0 | | 7 |
| Maintenance of Collecting and Impounding Reservoirs (612) | 0 | | 8 |
| Maintenance of Lake, River and Other Intakes (613) | 0 | | 9 |
| Maintenance of Wells and Springs (614) | 0 | 10,200 | * 10 |
| Maintenance of Supply Mains (616) | 0 | | 11 |
| Maintenance of Miscellaneous Water Source Plant (617) | 0 | | 12 |
| Total Source of Supply Expenses | 1,218 | 10,200 | |
| PUMPING EXPENSES | | | |
| Operation Supervision and Engineering (620) | 2,789 | 4,535 | 13 |
| Fuel for Power Production (621) | 0 | | 14 |
| Power Production Labor and Expenses (622) | 0 | | 15 |
| Fuel or Power Purchased for Pumping (623) | 100,349 | 94,813 | 16 |
| Pumping Labor and Expenses (624) | 6,215 | 5,645 | 17 |
| Expenses Transferred--Credit (625) | 0 | | 18 |
| Miscellaneous Expenses (626) | 4,311 | 3,947 | 19 |
| Rents (627) | 0 | | 20 |
| Maintenance Supervision and Engineering (630) | 0 | | 21 |
| Maintenance of Structures and Improvements (631) | 6,471 | 4,896 | 22 |
| Maintenance of Power Production Equipment (632) | 0 | | 23 |
| Maintenance of Pumping Equipment (633) | 19,880 | 26,953 | 24 |
| Total Pumping Expenses | 140,015 | 140,789 | |
| WATER TREATMENT EXPENSES | | | |
| Operation Supervision and Engineering (640) | 1,450 | 5,668 | 25 |
| Chemicals (641) | 40,490 | 39,311 | 26 |
| Operation Labor and Expenses (642) | 22,267 | 23,404 | 27 |
| Miscellaneous Expenses (643) | 0 | | 28 |
| Rents (644) | 0 | | 29 |
| Maintenance Supervision and Engineering (650) | 0 | | 30 |
| Maintenance of Structures and Improvements (651) | 20 | 9 | 31 |
| Maintenance of Water Treatment Equipment (652) | 2,462 | 2,336 | 32 |
| Total Water Treatment Expenses | 66,689 | 70,728 | |

WATER OPERATION & MAINTENANCE EXPENSES

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

| Particulars (a) | This Year (b) | Last Year (c) | |
|-------------------------------------------------------------|------------------|------------------|------|
| TRANSMISSION AND DISTRIBUTION EXPENSES | | | |
| Operation Supervision and Engineering (660) | 5,578 | 7,369 | 33 |
| Storage Facilities Expenses (661) | 9,071 | 1,115 | 34 |
| Transmission and Distribution Lines Expenses (662) | 30,628 | 35,630 | 35 |
| Meter Expenses (663) | 10,498 | 11,401 | 36 |
| Customer Installations Expenses (664) | 673 | 0 | 37 |
| Miscellaneous Expenses (665) | 75,287 | 83,562 | 38 |
| Rents (666) | | 0 | 39 |
| Maintenance Supervision and Engineering (670) | | 0 | 40 |
| Maintenance of Structures and Improvements (671) | | 0 | 41 |
| Maintenance of Distribution Reservoirs and Standpipes (672) | 338 | 0 | 42 |
| Maintenance of Transmission and Distribution Mains (673) | 74,012 | 56,494 | * 43 |
| Maintenance of Services (675) | 28,247 | 38,441 | * 44 |
| Maintenance of Meters (676) | 4,306 | 6,303 | 45 |
| Maintenance of Hydrants (677) | 2,825 | 8,498 | 46 |
| Maintenance of Miscellaneous Plant (678) | | 0 | 47 |
| Total Transmission and Distribution Expenses | 241,463 | 248,813 | |
| CUSTOMER ACCOUNTS EXPENSES | | | |
| Supervision (901) | 2,935 | 4,118 | 48 |
| Meter Reading Expenses (902) | 8,845 | 9,669 | 49 |
| Customer Records and Collection Expenses (903) | 27,202 | 27,397 | 50 |
| Uncollectible Accounts (904) | 141 | 518 | 51 |
| Miscellaneous Customer Accounts Expenses (905) | 0 | 2,020 | 52 |
| Customer Service and Information Expenses (906) | 0 | 0 | 53 |
| Total Customer Accounts Expenses | 39,123 | 43,722 | |
| SALES EXPENSES | | | |
| Sales Expenses (910) | 0 | 0 | 54 |
| Total Sales Expenses | 0 | 0 | |
| ADMINISTRATIVE AND GENERAL EXPENSES | | | |
| Administrative and General Salaries (920) | 70,612 | 68,391 | 55 |
| Office Supplies and Expenses (921) | 3,436 | 3,026 | 56 |
| Administrative Expenses Transferred--Credit (922) | | 0 | 57 |
| Outside Services Employed (923) | 5,861 | 5,813 | 58 |
| Property Insurance (924) | 6,264 | 11,296 | 59 |
| Injuries and Damages (925) | 13,285 | 17,230 | 60 |
| Employee Pensions and Benefits (926) | 103,428 | 110,122 | 61 |
| Regulatory Commission Expenses (928) | 2,054 | 273 | 62 |
| Duplicate Charges--Credit (929) | | 0 | 63 |

WATER OPERATION & MAINTENANCE EXPENSES

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

| Particulars (a) | This Year (b) | Last Year (c) | |
|--------------------------------------------------|------------------|------------------|------|
| ADMINISTRATIVE AND GENERAL EXPENSES | | | |
| Miscellaneous General Expenses (930) | 16,579 | 17,814 | 64 |
| Rents (931) | 27,600 | 16,800 | * 65 |
| Maintenance of General Plant (932) | 12,645 | 15,631 | 66 |
| Total Administrative and General Expenses | 261,764 | 266,396 | |
| Total Operation and Maintenance Expenses | 750,272 | 780,648 | |

WATER OPERATION & MAINTENANCE EXPENSES

Water Operation & Maintenance Expenses (Page W-05)

If Fuel or Power Purchased for Pumping (623), divided by the Total kWh Used for Pumping on the Source of Supply, Pumping and Purchased Water Statistics schedule, is less than 3 cents or greater than 12 cents, please explain.

N/A

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

Acct #614: In 2009, Well #4 was rehabbed and \$10,200 was charged to this account for televising and airbursting the well hole. There were no such costs in 2010.

Acct #673: 2010 was another relatively high year for main breaks, with 14 main breaks occurring. Historically the utility has had 13 breaks in 2004, 9 in 2005, 7 in 2006, 8 in 2007, 22 in 2008 and 10 in 2009. The cost per break varies depending on each situation. In addition to the repair of main breaks in 2010, the utility also had to repair lamp boxes along Washington Ave. as part of the City's street project. Total cost charged to #673 for this project was \$9,146.

Acct #675: In 2009, there were 18 services shortened on Grant Ave as part of the water relay project. This resulted in approx. \$17,600 being charged to expense to cut off and reconnect these services to the new water main. In 2010, there was only \$3,700 charged to this account for shortening of services. However in 2010, \$3,200 more labor and materials were charged to this account for normal maintenance of service breaks than what occurred in 2009. There were 7 service breaks in 2009 and 8 service breaks in 2010.

Acct #931: In 2009 the utility completed a building expansion of the shop area which added approximately \$640,000 to the plant balance for electric building & structures. The water utility pays rent to the electric utility for their portion of building maintenance, property taxes, depreciation, rate of return, etc. In 2010 the rate of return and depreciation expense on the building included the increase in plant value for 1/2 year, causing a 38% increase in depreciation and a 59% increase in rate of return. The percent of building usage allocated to the water utility also changed from 15% to 20% in 2010. Note, in 2011 the water rent will increase significantly again, for the other 1/2 year increase in plant value for depreciation & rate of return and a full year of property taxes.

If Employee Pensions and Benefits (926) is zero, yet salary expense accounts exceed \$15,000, please explain.

n/a

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 | WIS ADMIN CODE PSC SECTION 109 | 271,557 | 249,210 | 1 |
| Less: Local and School Tax Equivalent on Meters Charged to Sewer Department | | 3,350 | 3,171 | 2 |
| Net property tax equivalent | | 268,207 | 246,039 | |
| Social Security | PAYROLL DISTRIBUTION | 24,069 | 25,672 | 3 |
| PSC Remainder Assessment | BASED ON REVENUES | 1,618 | 1,391 | 4 |
| Other (specify): NONE | | | 0 | 5 |
| Total tax expense | | 293,894 | 273,102 | |

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 | | | Ozaukee | | | | 1 |
| SUMMARY OF TAX RATES | | | | | | | 2 |
| State tax rate | mills | | 0.171870 | | | | 3 |
| County tax rate | mills | | 1.764450 | | | | 4 |
| Local tax rate | mills | | 6.494990 | | | | 5 |
| School tax rate | mills | | 10.551400 | | | | 6 |
| Voc. school tax rate | mills | | 1.943410 | | | | 7 |
| Other tax rate - Local | mills | | 0.000000 | | | | 8 |
| Other tax rate - Non-Local | mills | | 0.000000 | | | | 9 |
| Total tax rate | mills | | 20.926120 | | | | 10 |
| Less: state credit | mills | | 1.680180 | | | | 11 |
| Net tax rate | mills | | 19.245940 | | | | 12 |
| PROPERTY TAX EQUIVALENT CALCULATION | | | | | | | 13 |
| Local Tax Rate | mills | | 6.494990 | | | | 14 |
| Combined School Tax Rate | mills | | 12.494810 | | | | 15 |
| Other Tax Rate - Local | mills | | 0.000000 | | | | 16 |
| Total Local & School Tax | mills | | 18.989800 | | | | 17 |
| Total Tax Rate | mills | | 20.926120 | | | | 18 |
| Ratio of Local and School Tax to Total | dec. | | 0.907469 | | | | 19 |
| Total tax net of state credit | mills | | 19.245940 | | | | 20 |
| Net Local and School Tax Rate | mills | | 17.465089 | | | | 21 |
| Utility Plant, Jan. 1 | \$ | 16,097,010 | 16,097,010 | | | | 22 |
| Materials & Supplies | \$ | 52,178 | 52,178 | | | | 23 |
| Subtotal | \$ | 16,149,188 | 16,149,188 | | | | 24 |
| Less: Plant Outside Limits | \$ | 402,211 | 402,211 | | | | 25 |
| Taxable Assets | \$ | 15,746,977 | 15,746,977 | | | | 26 |
| Assessment Ratio | dec. | | 0.987400 | | | | 27 |
| Assessed Value | \$ | 15,548,565 | 15,548,565 | | | | 28 |
| Net Local & School Rate | mills | | 17.465089 | | | | 29 |
| Tax Equiv. Computed for Current Year | \$ | 271,557 | 271,557 | | | | 30 |
| Tax Equivalent per 1994 PSC Report | \$ | 192,196 | | | | | 31 |
| Any lower tax equivalent as authorized by municipality (see note 6) | \$ | | | | | | 32 33 |
| Tax equiv. for current year (see note 6) | \$ | 271,557 | | | | | 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 \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

| Accounts (a) | Balance First of Year (b) | Additions During Year (c) | Retirements During Year (e) | Adjustments Increase or (Decrease) (f) | Balance End of Year (g) | |
|------------------------------------------------|---------------------------------|---------------------------------|-----------------------------------|-------------------------------------------------|-------------------------------|------|
| INTANGIBLE PLANT | | | | | | |
| Organization (301) | 0 | | | | 0 | 1 |
| Franchises and Consents (302) | 0 | | | | 0 | 2 |
| Miscellaneous Intangible Plant (303) | 0 | | | | 0 | 3 |
| Total Intangible Plant | 0 | 0 | 0 | 0 | 0 | |
| SOURCE OF SUPPLY PLANT | | | | | | |
| Land and Land Rights (310) | 0 | | | | 0 | 4 |
| Structures and Improvements (311) | 0 | | | | 0 | 5 |
| Collecting and Impounding Reservoirs (312) | 0 | | | | 0 | 6 |
| Lake, River and Other Intakes (313) | 0 | | | | 0 | 7 |
| Wells and Springs (314) | 391,247 | | | | 391,247 | 8 |
| Supply Mains (316) | 0 | | | | 0 | 9 |
| Other Water Source Plant (317) | 0 | | | | 0 | 10 |
| Total Source of Supply Plant | 391,247 | 0 | 0 | 0 | 391,247 | |
| PUMPING PLANT | | | | | | |
| Land and Land Rights (320) | 46,173 | | | | 46,173 | 11 |
| Structures and Improvements (321) | 191,417 | 575 | 540 | | 191,452 | 12 |
| Other Power Production Equipment (323) | 0 | | | | 0 | 13 |
| Electric Pumping Equipment (325) | 395,043 | 17,189 | | | 412,232 | 14 |
| Diesel Pumping Equipment (326) | 0 | | | | 0 | 15 |
| Other Pumping Equipment (328) | 42,052 | | | | 42,052 | 16 |
| Total Pumping Plant | 674,685 | 17,764 | 540 | 0 | 691,909 | |
| WATER TREATMENT PLANT | | | | | | |
| Land and Land Rights (330) | 0 | | | | 0 | 17 |
| Structures and Improvements (331) | 55,764 | | | | 55,764 | 18 |
| Sand or Other Media Filtration Equipment (332) | 103,375 | | | (67,514) | 35,861 | * 19 |
| Membrane Filtration Equipment (333) | 0 | | | | 0 | 20 |
| Other Water Treatment Equipment (334) | 0 | | | 67,514 | 67,514 | * 21 |
| Total Water Treatment Plant | 159,139 | 0 | 0 | 0 | 159,139 | |
| TRANSMISSION AND DISTRIBUTION PLANT | | | | | | |
| Land and Land Rights (340) | 1,710 | | | | 1,710 | 22 |
| Structures and Improvements (341) | 0 | | | | 0 | 23 |
| Distribution Reservoirs and Standpipes (342) | 135,661 | | | | 135,661 | 24 |
| Transmission and Distribution Mains (343) | 6,417,846 | 93,721 | 2,898 | | 6,508,669 | 25 |
| Services (345) | 923,249 | 15,668 | 20 | | 938,897 | 26 |
| Meters (346) | 388,487 | 16,303 | 9,129 | 235 | 395,896 | * 27 |
| Hydrants (348) | 458,810 | 12,420 | 325 | | 470,905 | 28 |

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

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

| Accounts (a) | Balance First of Year (b) | Additions During Year (c) | Retirements During Year (e) | Adjustments Increase or (Decrease) (f) | Balance End of Year (g) | |
|-----------------------------------------------------------|---------------------------------|---------------------------------|-----------------------------------|-------------------------------------------------|-------------------------------|----|
| TRANSMISSION AND DISTRIBUTION PLANT | | | | | | |
| Other Transmission and Distribution Plant (349) | 0 | | | | 0 | 29 |
| Total Transmission and Distribution Plant | 8,325,763 | 138,112 | 12,372 | 235 | 8,451,738 | |
| GENERAL PLANT | | | | | | |
| Land and Land Rights (389) | 0 | | | | 0 | 30 |
| Structures and Improvements (390) | 0 | | | | 0 | 31 |
| Office Furniture and Equipment (391) | 10,236 | | 107 | | 10,129 | 32 |
| Computer Equipment (391.1) | 45,884 | 994 | 1,832 | | 45,046 | 33 |
| Transportation Equipment (392) | 90,620 | | | | 90,620 | 34 |
| Stores Equipment (393) | 0 | | | | 0 | 35 |
| Tools, Shop and Garage Equipment (394) | 43,383 | 1,200 | | | 44,583 | 36 |
| Laboratory Equipment (395) | 8,082 | | | | 8,082 | 37 |
| Power Operated Equipment (396) | 41,499 | | | | 41,499 | 38 |
| Communication Equipment (397) | 191,592 | | 748 | | 190,844 | 39 |
| SCADA Equipment (397.1) | 0 | | | | 0 | 40 |
| Miscellaneous Equipment (398) | 0 | | | | 0 | 41 |
| Total General Plant | 431,296 | 2,194 | 2,687 | 0 | 430,803 | |
| Total utility plant in service directly assignable | 9,982,130 | 158,070 | 15,599 | 235 | 10,124,836 | |
| Common Utility Plant Allocated to Water Department (300) | 0 | | | | 0 | 42 |
| Total utility plant in service | 9,982,130 | 158,070 | 15,599 | 235 | 10,124,836 | |

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

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

If Adjustments for any account are nonzero, please explain.

Acct #332 & #334: \$67,514 was transferred from #332 to #334 for chemical equipment to comply with a 2008 change in the PSC Uniform System of Accounts. Prior to this shift, utility listed total dollars in #332 and reported a composite depreciation rate on the depreciation schedule. It should also be noted that \$'s associated with the utility's aeration system are being kept in account #332 so the depreciation rate can be kept separate. Whereas according to the PSC's Uniform System of Accounts these plant \$'s should also have been shifted to account #334 but per approval from Kathy Butzlaff the utility will leave the \$'s in #332, so the depreciator rate can be easily separated.

Account #346: Adjustment to unretire 3 water meters which had been retired in a prior year in error.

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

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

| Accounts (a) | Balance First of Year (b) | Additions During Year (c) | Retirements During Year (e) | Adjustments Increase or (Decrease) (f) | Balance End of Year (g) | |
|------------------------------------------------|---------------------------------|---------------------------------|-----------------------------------|-------------------------------------------------|-------------------------------|----|
| INTANGIBLE PLANT | | | | | | |
| Organization (301) | 0 | | | | 0 | 1 |
| Franchises and Consents (302) | 0 | | | | 0 | 2 |
| Miscellaneous Intangible Plant (303) | 0 | | | | 0 | 3 |
| Total Intangible Plant | 0 | 0 | 0 | 0 | 0 | |
| SOURCE OF SUPPLY PLANT | | | | | | |
| Land and Land Rights (310) | 0 | | | | 0 | 4 |
| Structures and Improvements (311) | 0 | | | | 0 | 5 |
| Collecting and Impounding Reservoirs (312) | 0 | | | | 0 | 6 |
| Lake, River and Other Intakes (313) | 0 | | | | 0 | 7 |
| Wells and Springs (314) | 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) | 258,712 | | | | 258,712 | 18 |
| Sand or Other Media Filtration Equipment (332) | 246,658 | | | | 246,658 | 19 |
| Membrane Filtration Equipment (333) | 0 | | | | 0 | 20 |
| Other Water Treatment Equipment (334) | 0 | | | | 0 | 21 |
| Total Water Treatment Plant | 505,370 | 0 | 0 | 0 | 505,370 | |
| 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) | 3,832,206 | 202,090 | 1,242 | | 4,033,054 | 25 |
| Services (345) | 1,268,527 | 6,485 | 9 | | 1,275,003 | 26 |
| Meters (346) | 0 | | | | 0 | 27 |

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

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

| Accounts (a) | Balance First of Year (b) | Additions During Year (c) | Retirements During Year (e) | Adjustments Increase or (Decrease) (f) | Balance End of Year (g) | |
|-----------------------------------------------------------|---------------------------------|---------------------------------|-----------------------------------|-------------------------------------------------|-------------------------------|----|
| TRANSMISSION AND DISTRIBUTION PLANT | | | | | | |
| Hydrants (348) | 440,264 | 27,308 | 139 | | 467,433 | 28 |
| Other Transmission and Distribution Plant (349) | 0 | | | | 0 | 29 |
| Total Transmission and Distribution Plant | 5,540,997 | 235,883 | 1,390 | 0 | 5,775,490 | |
| GENERAL PLANT | | | | | | |
| Land and Land Rights (389) | 0 | | | | 0 | 30 |
| Structures and Improvements (390) | 0 | | | | 0 | 31 |
| Office Furniture and Equipment (391) | 0 | | | | 0 | 32 |
| Computer Equipment (391.1) | 63,601 | | | | 63,601 | 33 |
| Transportation Equipment (392) | 2,820 | | | | 2,820 | 34 |
| Stores Equipment (393) | 0 | | | | 0 | 35 |
| Tools, Shop and Garage Equipment (394) | 0 | | | | 0 | 36 |
| Laboratory Equipment (395) | 1,750 | | | | 1,750 | 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 | 68,171 | 0 | 0 | 0 | 68,171 | |
| Total utility plant in service directly assignable | 6,114,538 | 235,883 | 1,390 | 0 | 6,349,031 | |
| Common Utility Plant Allocated to Water Department (300) | 0 | | | | 0 | 42 |
| Total utility plant in service | 6,114,538 | 235,883 | 1,390 | 0 | 6,349,031 | |

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

--Plant Financed by Utility or Municipality--

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

| Primary Plant Accounts (a) | Balance First of Year (b) | Rate % Used (c) | Accruals During Year (d) | |
|--------------------------------------------------|---------------------------------|-----------------------|--------------------------------|----|
| SOURCE OF SUPPLY PLANT | | | | |
| Structures and Improvements (311) | 0 | 0.00% | | 1 |
| Collecting and Impounding Reservoirs (312) | 0 | 0.00% | | 2 |
| Lake, River and Other Intakes (313) | 0 | 0.00% | | 3 |
| Wells and Springs (314) | 225,137 | 2.90% | 11,346 | 4 |
| Supply Mains (316) | 0 | 0.00% | | 5 |
| Other Water Source Plant (317) | 0 | 0.00% | | 6 |
| Total Source of Supply Plant | 225,137 | | 11,346 | |
| PUMPING PLANT | | | | |
| Structures and Improvements (321) | 163,841 | 3.20% | 6,126 | 7 |
| Other Power Production Equipment (323) | 0 | 0.00% | | 8 |
| Electric Pumping Equipment (325) | 242,383 | 4.40% | 17,760 | 9 |
| Diesel Pumping Equipment (326) | 0 | 0.00% | | 10 |
| Other Pumping Equipment (328) | 33,559 | 4.40% | 1,850 | 11 |
| Total Pumping Plant | 439,783 | | 25,736 | |
| WATER TREATMENT PLANT | | | | |
| Structures and Improvements (331) | 32,862 | 3.20% | 1,784 | 12 |
| Sand or Other Media Filtration Equipment (332) | 101,204 | 3.30% | 1,183 * | 13 |
| Membrane Filtration Equipment (333) | 0 | 0.00% | | 14 |
| Other Water Treatment Equipment (334) | 0 | 6.00% | 0 * | 15 |
| Total Water Treatment Plant | 134,066 | | 2,967 | |
| TRANSMISSION AND DISTRIBUTION PLANT | | | | |
| Structures and Improvements (341) | 0 | 0.00% | | 16 |
| Distribution Reservoirs and Standpipes (342) | 96,763 | 1.90% | 2,578 | 17 |
| Transmission and Distribution Mains (343) | 853,688 | 1.30% | 84,022 | 18 |
| Services (345) | 264,570 | 2.90% | 27,001 | 19 |
| Meters (346) | 216,025 | 5.50% | 21,571 * | 20 |
| Hydrants (348) | 108,635 | 2.20% | 10,227 | 21 |
| Other Transmission and Distribution Plant (349) | 0 | 0.00% | | 22 |
| Total Transmission and Distribution Plant | 1,539,681 | | 145,399 | |
| GENERAL PLANT | | | | |
| Structures and Improvements (390) | 0 | 0.00% | | 23 |
| Office Furniture and Equipment (391) | 4,482 | 5.80% | 591 | 24 |
| Computer Equipment (391.1) | 51,624 | 26.70% | | 25 |
| Transportation Equipment (392) | 88,277 | 13.30% | 12,053 | 26 |
| Stores Equipment (393) | 0 | 0.00% | | 27 |
| Tools, Shop and Garage Equipment (394) | 26,172 | 5.80% | 2,551 | 28 |
| Laboratory Equipment (395) | 5,401 | 5.80% | 469 | 29 |

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

| Account (e) | Book Cost of Plant Retired (f) | Cost of Removal (g) | Salvage (h) | Adjustments Increase or (Decrease) (i) | Balance End of Year (j) | |
|----------------|--------------------------------------|---------------------------|----------------|-------------------------------------------------|-------------------------------|----|
| 311 | | | | | 0 | 1 |
| 312 | | | | | 0 | 2 |
| 313 | | | | | 0 | 3 |
| 314 | | | | | 236,483 | 4 |
| 316 | | | | | 0 | 5 |
| 317 | | | | | 0 | 6 |
| | 0 | 0 | 0 | 0 | 236,483 | |
| 321 | 540 | | | | 169,427 | 7 |
| 323 | | | | | 0 | 8 |
| 325 | | | | | 260,143 | 9 |
| 326 | | | | | 0 | 10 |
| 328 | | | | | 35,409 | 11 |
| | 540 | 0 | 0 | 0 | 464,979 | |
| 331 | | | | | 34,646 | 12 |
| 332 | | | | (70,263) | 32,124 * | 13 |
| 333 | | | | | 0 | 14 |
| 334 | | | | 70,263 | 70,263 * | 15 |
| | 0 | 0 | 0 | 0 | 137,033 | |
| 341 | | | | | 0 | 16 |
| 342 | | | | | 99,341 | 17 |
| 343 | 2,898 | | | | 934,812 | 18 |
| 345 | 20 | | | | 291,551 | 19 |
| 346 | 9,129 | | 859 | 235 | 229,561 * | 20 |
| 348 | 325 | 67 | (409) | | 118,061 | 21 |
| 349 | | | | | 0 | 22 |
| | 12,372 | 67 | 450 | 235 | 1,673,326 | |
| 390 | | | | | 0 | 23 |
| 391 | 107 | | | | 4,966 | 24 |
| 391.1 | 1,832 | | | | 49,792 | 25 |
| 392 | | | | | 100,330 | 26 |
| 393 | | | | | 0 | 27 |
| 394 | | | | | 28,723 | 28 |
| 395 | | | | | 5,870 | 29 |

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

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

| Primary Plant Accounts (a) | Balance First of Year (b) | Rate % Used (c) | Accruals During Year (d) | |
|--------------------------------------------------------|---------------------------------|-----------------------|--------------------------------|---------------|
| GENERAL PLANT | | | | |
| Power Operated Equipment (396) | 44,431 | 7.50% | | 30 |
| Communication Equipment (397) | 190,031 | 10.00% | 19,122 | 31 |
| SCADA Equipment (397.1) | 0 | 0.00% | | 32 |
| Miscellaneous Equipment (398) | 0 | 0.00% | | 33 |
| Total General Plant | 410,418 | | 34,786 | |
| Total accum. prov. directly assignable | 2,749,085 | | 220,234 | |
| Common Utility Plant Allocated to Water Department | 0 | 0.00% | | 34 |
| Total accum. prov. for depreciation | 2,749,085 | | 220,234 | |

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

| Account (e) | Book Cost of Plant Retired (f) | Cost of Removal (g) | Salvage (h) | Adjustments Increase or (Decrease) (i) | Balance End of Year (j) | |
|----------------|--------------------------------------|---------------------------|----------------|-------------------------------------------------|-------------------------------|----|
| 396 | | | | | 44,431 | 30 |
| 397 | 748 | | | | 208,405 | 31 |
| 397.1 | | | | | 0 | 32 |
| 398 | | | | | 0 | 33 |
| | 2,687 | 0 | 0 | 0 | 442,517 | |
| | 15,599 | 67 | 450 | 235 | 2,954,338 | |
| | | | | | 0 | 34 |
| | 15,599 | 67 | 450 | 235 | 2,954,338 | |

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

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

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

For acct #392 & 397 the utility recorded a full year's depreciation expense in 2010, which caused the accumulated depreciation to exceed the plant balance. Therefore, until additional equipment is purchased, or retirement/salvage/cost of removal entries make the plant balance exceed the accumulated depreciation balance, no additional depreciation expense will be recorded in the next year(s).

For accts #334, 391.1 & 396 the utility did not record any depreciation expense in 2010 as the accum depr balances already exceeded plant balances prior to 2010. Until additional equipment is purchased, or retirement/salvage/cost of removal entries make the plant balance exceed the accumulated depreciation balance, no additional depreciation expense will be recorded in the next year(s).

If Adjustments for any account are nonzero, please explain.

Acct #332 & #334: \$70,263 of accumulated depreciation associated with \$67,514 of plant was transferred from #332 to #334 for chemical equipment to comply with a 2008 change in the PSC Uniform System of Accounts. Prior to this shift, utility listed total dollars in #332 and reported a composite depreciation rate on the depreciation schedule. It should also be noted that \$'s associated with the utility's aeration system are being kept in account #332 so the depreciation rate can be kept separate. Whereas according to the PSC's Uniform System of Accounts these plant \$'s should also have been shifted to account #334 but per approval from Kathy Butzlaff the utility will leave the \$'s in #332, so the depreciation rate can be easily separated.

Account #346: Adjustment to unretire 3 water meters which had been retired in a prior year in error.

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

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ACCUMULATED PROVISION FOR DEPRECIATION - WATER

--Plant Financed by Contributions--

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

| Primary Plant Accounts (a) | Balance First of Year (b) | Rate % Used (c) | Accruals During Year (d) | |
|--------------------------------------------------|---------------------------------|-----------------------|--------------------------------|----|
| SOURCE OF SUPPLY PLANT | | | | |
| Structures and Improvements (311) | 0 | 0.00% | | 1 |
| Collecting and Impounding Reservoirs (312) | 0 | 0.00% | | 2 |
| Lake, River and Other Intakes (313) | 0 | 0.00% | | 3 |
| Wells and Springs (314) | 0 | 0.00% | | 4 |
| Supply Mains (316) | 0 | 0.00% | | 5 |
| Other Water Source Plant (317) | 0 | 0.00% | | 6 |
| Total Source of Supply Plant | 0 | | 0 | |
| PUMPING PLANT | | | | |
| Structures and Improvements (321) | 0 | 0.00% | | 7 |
| Other Power Production Equipment (323) | 0 | 0.00% | | 8 |
| Electric Pumping Equipment (325) | 0 | 0.00% | | 9 |
| Diesel Pumping Equipment (326) | 0 | 0.00% | | 10 |
| Other Pumping Equipment (328) | 0 | 0.00% | | 11 |
| Total Pumping Plant | 0 | | 0 | |
| WATER TREATMENT PLANT | | | | |
| Structures and Improvements (331) | 181,333 | 3.20% | 8,279 | 12 |
| Sand or Other Media Filtration Equipment (332) | 206,947 | 3.30% | 8,140 | 13 |
| Membrane Filtration Equipment (333) | 0 | 0.00% | | 14 |
| Other Water Treatment Equipment (334) | 0 | 0.00% | | 15 |
| Total Water Treatment Plant | 388,280 | | 16,419 | |
| TRANSMISSION AND DISTRIBUTION PLANT | | | | |
| Structures and Improvements (341) | 0 | 0.00% | | 16 |
| Distribution Reservoirs and Standpipes (342) | 0 | 0.00% | | 17 |
| Transmission and Distribution Mains (343) | 543,660 | 1.30% | 51,124 | 18 |
| Services (345) | 463,843 | 2.90% | 36,881 | 19 |
| Meters (346) | 0 | 0.00% | | 20 |
| Hydrants (348) | 104,016 | 2.20% | 9,985 | 21 |
| Other Transmission and Distribution Plant (349) | 0 | 0.00% | | 22 |
| Total Transmission and Distribution Plant | 1,111,519 | | 97,990 | |
| GENERAL PLANT | | | | |
| Structures and Improvements (390) | 0 | 0.00% | | 23 |
| Office Furniture and Equipment (391) | 0 | 0.00% | | 24 |
| Computer Equipment (391.1) | 69,301 | 26.70% | | 25 |
| Transportation Equipment (392) | 1,060 | 13.30% | 375 | 26 |
| Stores Equipment (393) | 0 | 0.00% | | 27 |
| Tools, Shop and Garage Equipment (394) | 0 | 0.00% | | 28 |
| Laboratory Equipment (395) | 763 | 5.80% | 102 | 29 |

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

| Account (e) | Book Cost of Plant Retired (f) | Cost of Removal (g) | Salvage (h) | Adjustments Increase or (Decrease) (i) | Balance End of Year (j) | |
|----------------|--------------------------------------|---------------------------|----------------|-------------------------------------------------|-------------------------------|----|
| 311 | | | | | 0 | 1 |
| 312 | | | | | 0 | 2 |
| 313 | | | | | 0 | 3 |
| 314 | | | | | 0 | 4 |
| 316 | | | | | 0 | 5 |
| 317 | | | | | 0 | 6 |
| | 0 | 0 | 0 | 0 | 0 | |
| 321 | | | | | 0 | 7 |
| 323 | | | | | 0 | 8 |
| 325 | | | | | 0 | 9 |
| 326 | | | | | 0 | 10 |
| 328 | | | | | 0 | 11 |
| | 0 | 0 | 0 | 0 | 0 | |
| 331 | | | | | 189,612 | 12 |
| 332 | | | | | 215,087 | 13 |
| 333 | | | | | 0 | 14 |
| 334 | | | | | 0 | 15 |
| | 0 | 0 | 0 | 0 | 404,699 | |
| 341 | | | | | 0 | 16 |
| 342 | | | | | 0 | 17 |
| 343 | 1,242 | | | | 593,542 | 18 |
| 345 | 9 | | | | 500,715 | 19 |
| 346 | | | | | 0 | 20 |
| 348 | 139 | 4 | (22) | | 113,836 | 21 |
| 349 | | | | | 0 | 22 |
| | 1,390 | 4 | (22) | 0 | 1,208,093 | |
| 390 | | | | | 0 | 23 |
| 391 | | | | | 0 | 24 |
| 391.1 | | | | | 69,301 | 25 |
| 392 | | | | | 1,435 | 26 |
| 393 | | | | | 0 | 27 |
| 394 | | | | | 0 | 28 |
| 395 | | | | | 865 | 29 |

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

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

| Primary Plant Accounts (a) | Balance First of Year (b) | Rate % Used (c) | Accruals During Year (d) | |
|--------------------------------------------------------|---------------------------------|-----------------------|--------------------------------|---------------|
| GENERAL PLANT | | | | |
| Power Operated Equipment (396) | 0 | 0.00% | | 30 |
| Communication Equipment (397) | 0 | 0.00% | | 31 |
| SCADA Equipment (397.1) | 0 | 0.00% | | 32 |
| Miscellaneous Equipment (398) | 0 | 0.00% | | 33 |
| Total General Plant | <u>71,124</u> | | <u>477</u> | |
| Total accum. prov. directly assignable | 1,570,923 | | 114,886 | |
| Common Utility Plant Allocated to Water Department | 0 | 0.00% | | 34 |
| Total accum. prov. for depreciation | <u><u>1,570,923</u></u> | | <u><u>114,886</u></u> | |

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

| Account (e) | Book Cost of Plant Retired (f) | Cost of Removal (g) | Salvage (h) | Adjustments Increase or (Decrease) (i) | Balance End of Year (j) | |
|----------------|--------------------------------------|---------------------------|----------------|-------------------------------------------------|-------------------------------|----|
| 396 | | | | | 0 | 30 |
| 397 | | | | | 0 | 31 |
| 397.1 | | | | | 0 | 32 |
| 398 | | | | | 0 | 33 |
| | 0 | 0 | 0 | 0 | 71,601 | |
| | 1,390 | 4 | (22) | 0 | 1,684,393 | |
| | | | | | 0 | 34 |
| | 1,390 | 4 | (22) | 0 | 1,684,393 | |

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

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

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

For acct #391.1 the utility did not record any depreciation expense in 2010 as the accum depr balance already exceeded plant balance prior to 2010. Until additional equipment is purchased, or retirement/salvage/cost of removal entries make the plant balance exceed the accumulated depreciation balance, no additional depreciation expense will be recorded in the next year(s).

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

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SOURCES OF WATER SUPPLY - STATISTICS

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

| Sources of Water Supply | | | | | |
|-----------------------------|----------------------------------------------|--------------------------------------------|-------------------------------------------|------------------------------------------------|----|
| Month (a) | Purchased Water Gallons (000's) (b) | Surface Water Gallons (000's) (c) | Ground Water Gallons (000's) (d) | Total Gallons All Methods (000's) (e) | |
| January | | | 37,528 | 37,528 | 1 |
| February | | | 32,953 | 32,953 | 2 |
| March | | | 36,352 | 36,352 | 3 |
| April | | | 35,871 | 35,871 | 4 |
| May | | | 40,426 | 40,426 | 5 |
| June | | | 39,658 | 39,658 | 6 |
| July | | | 43,032 | 43,032 | 7 |
| August | | | 43,168 | 43,168 | 8 |
| September | | | 35,664 | 35,664 | 9 |
| October | | | 36,504 | 36,504 | 10 |
| November | | | 30,447 | 30,447 | 11 |
| December | | | 31,376 | 31,376 | 12 |
| Total annual pumpage | 0 | 0 | 442,979 | 442,979 | |

WATER AUDIT AND OTHER STATISTICS

1. Report actual metered values where possible. If water uses are not metered, estimate values for each line based on best available information. Water entering distribution system must equal the sum of Sales (line 5), Authorized System Uses (line 12) and Water Losses (line 19). For assistance, see AWWW M36 Manual - Water Audits and Loss Control Programs.
2. 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.
3. For Gallons used for other system uses (line 11), 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.
4. For Gallons unknown/not accounted for, estimate the volume of water losses due to other real or apparent losses, including customer meter inaccuracies, data errors, and unknown volumes. Unknown/unaccounted for volumes should be minimized to the extent possible.

| WATER AUDIT STATISTICS | | 1 |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|-----------|
| Source of Water Supply Statistics - Total Annual Pumpage (000's): | 442,979 | 2 |
| Less: Gallons (000's) used in the treatment process: | 0 | 3 |
| Subtotal: Gallons (000's) entering distribution system: | 442,979 | 4 |
| Less: Gallons (000's) sold (Revenue Water): | 370,985 | 5 |
| Gallons (000's) entering distribution system but not sold (Non-Revenue Water): | 71,994 | 6 |
| Authorized System Uses: | | 7 |
| Gallons (000's) used to flush mains: | 4,966 | 8 |
| Gallons (000's) used for fire protection: | 695 | 9 |
| Gallons (000's) used to prevent freezing of distribution system: | 0 | 10 |
| Gallons (000's) used for other system uses: | 934 | 11 |
| Subtotal Authorized System Uses: | 6,595 | 12 |
| Water Losses (Real and Apparent): | | 13 |
| Gallons (000's) lost due to main leaks or breaks: | 7,200 | 14 |
| Gallons (000's) lost due to service leaks or breaks: | 3,650 | 15 |
| Gallons (000's) lost due to hydrant leaks, tank overflows and pressure reducing valves: | 0 | 16 |
| Gallons (000's) for unauthorized usage such as vandalism and theft: | 0 | 17 |
| Gallons (000's) unknown/not accounted for: | 54,549 | 18 |
| Subtotal Water Losses: | 65,399 | 19 |
| Percentage of water entering distribution system sold: | 84% | 20 |
| Percentage of Real and Apparent Losses: | 15% | 21 |
| If water losses exceed 15%, indicate causes: | | 22 |
| UTILITY WOULD LIKE TO NOTE THAT ITS FLOW METERS WERE RECALIBRATED IN EARLY 2010 AS THEY WERE OVER-REGISTERING GALLONS PUMPED. THIS SIGNIFICANTLY REDUCED WHAT PREVIOUSLY "APPEARED" TO BE WATER LOSSES. SEE LETTER TO BRIDGOT CYSTERS AT THE PSC: 4/1/2010 | | 23 |
| | | 24 |
| If water losses exceed 15%, identify actions taken to reduce water loss: | | 25 |
| | | 26 |
| | | 27 |

WATER AUDIT AND OTHER STATISTICS (cont.)

| OTHER STATISTICS | | 28 |
|-----------------------------------------------------------------------------------------------------|-----------|-----------|
| Maximum gallons pumped by all methods in any one day during reporting year (000 gal.) | 1,741 | 29 |
| Date of maximum: 08/16/2010 | | 30 |
| Cause of maximum: Lawn sprinkling in the community. | | 31 |
| | | 32 |
| Minimum gallons pumped by all methods in any one day during reporting year (000 gal.) | 845 | 33 |
| Date of minimum: 12/06/2010 | | 34 |
| Total KWH used by the utility (include pumping, treatment facilities and other utility operations): | 1,039,230 | 35 |
| If water is purchased: | | 36 |
| Vendor Name: N/A | | 37 |
| Point of Delivery: N/A | | 38 |
| What percentage of purchased water is surface water? | | 39 |
| Number of main breaks repaired this year: | 14 | 40 |
| Number of service breaks repaired this year: | 8 | 41 |
| Population served (estimate the number of individuals within service area): | | 42 |
| Inside municipality? | 11,440 | 43 |
| Outside municipality? | 40 | 44 |

WATER AUDIT AND OTHER STATISTICS

Water Audit and Other Statistics (Page W-15)

General footnotes

It should be noted that the utility fixed 2 major breaks in late October/early November 2010 which has significantly decreased our losses.

WATER AUDIT AND OTHER STATISTICS (cont.)

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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 #1 MEQUON STREET | BG 643 | 692 | 8 | 860,000 | Yes | 1 |
| WELL #3 WESTERN AVENUE | BG 645 | 1,060 | 15 | 1,300,000 | Yes | 2 |
| WELL #4 WAUWATOSA ROAD | BG 646 | 558 | 19 | 900,000 | No | * 3 |
| WELL #5 LINCOLN BOULEVARD | BG 647 | 1,000 | 11 | 860,000 | Yes | 4 |
| WELL #6 HARRISON AVENUE | BG 648 | 630 | 19 | 860,000 | Yes | 5 |

SOURCES OF WATER SUPPLY - GROUND WATERS

Sources of Water Supply - Ground Waters (Page W-17)

General footnotes

Please note Well #4 was shut down in 2010 when the levels of vinyl chloride exceeded the maximum allowable limit. An aeration system is being installed and the well will be back on line mid-2011.

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 | 1 | 3 | 3&5 | 1 |
| Location | MEQUON STREET | WESTERN AVENUE | LINCOLN BOULEVARD | 2 |
| Purpose | P | P | B | 3 |
| Destination | D | T | D | 4 |
| Pump Manufacturer | GOULD | LAYNE NW | AMERICAN TURBINE | 5 |
| Year Installed | 1997 | 1955 | 1990 | 6 |
| Type | VERTICAL TURBINE | VERTICAL TURBINE | VERTICAL TURBINE | 7 |
| Actual Capacity (gpm) | 610 | 975 | 1,450 | 8 |
| Pump Motor or Standby Engine Mfr | GE | U.S. | 2 U.S. | 10 |
| Year Installed | 1997 | 1999 | 1990 | 11 |
| Type | ELECTRIC | ELECTRIC | ELECTRIC | 12 |
| Horsepower | 75 | 100 | 50 | 13 |
| Footnotes | | | | 14 |

| Particulars (a) | Unit D (b) | Unit E (c) | Unit F (d) | |
|----------------------------------|------------------|-------------------|------------------|----|
| Identification | 4 | 5 | 6 | 15 |
| Location | WAUWATOSA ROAD | LINCOLN BOULEVARD | HARRISON AVENUE | 16 |
| Purpose | P | P | P | 17 |
| Destination | R | T | D | 18 |
| Pump Manufacturer | LAYNE NW | LAYNE NW | LAYNE NW | 19 |
| Year Installed | 1966 | 1968 | 1986 | 20 |
| Type | VERTICAL TURBINE | VERTICAL TURBINE | VERTICAL TURBINE | 21 |
| Actual Capacity (gpm) | 600 | 750 | 700 | 22 |
| Pump Motor or Standby Engine Mfr | U.S. | U.S. | GE | 24 |
| Year Installed | 2006 | 2000 | 2006 | 25 |
| Type | ELECTRIC | ELECTRIC | ELECTRIC | 26 |
| Horsepower | 100 | 125 | 75 | 27 |
| Footnotes | | | | 28 |

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

| Particulars (a) | Unit A (b) | Unit B (c) | Unit C (d) | 1 |
|--------------------------------------------------------------------------------------|---------------|---------------|---------------|----------------|
| Identification number or name | 3 | 3 & 5 | 4 | 1 |
| RESERVOIRS, STANDPIPES OR ELEVATED TANKS | | | | 2 |
| Type: R (reservoir), S (standpipe) or ET (elevated tank) | ET | R | ET | 3 4 |
| Year constructed | 1955 | 1990 | 1968 | 5 6 |
| Primary material (earthen, steel, concrete, other) | STEEL | CONCRETE | STEEL | 7 8 |
| Elevation difference in feet (See Headnote 3.) | 160 | 0 | 35 | 9 10 |
| Total capacity in gallons (actual) | 200,000 | 50,000 | 1,000,000 | 11 12 |
| WATER TREATMENT PLANT | | | | 13 |
| Disinfection, type of equipment (gas, liquid, powder, other) | | LIQUID | LIQUID | 14 15 |
| Points of application (wellhouse, central facilities, booster station, other) | | WELLHOUSE | WELLHOUSE | 16 17 18 |
| Filters, type (gravity, pressure, other, none) | | NONE | NONE | 19 20 |
| Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.) | | 0.0000 | 0.0000 | 21 22 23 |
| Is a corrosion control chemical used (yes, no)? | | Y | Y | 24 25 |
| Is water fluoridated (yes, no)? | | Y | Y | 26 27 |
| Footnotes | | | | 28 |

WATER MAINS

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

| Pipe Material (a) | Main Function (b) | Diameter in Inches (c) | Number of Feet | | | | End of Year (h) | |
|--------------------------------------|----------------------|---------------------------|----------------------|--------------------------|----------------------------|-------------------------------------------|--------------------|------|
| | | | First of Year (d) | Added During Year (e) | Retired During Year (f) | Adjustments Increase or (Decrease) (g) | | |
| M | D | 1.500 | 36 | | | | 36 | 1 |
| P | D | 1.500 | 5 | | | | 5 | 2 |
| M | D | 2.000 | 294 | | | | 294 | 3 |
| M | D | 4.000 | 3,108 | | | | 3,108 | 4 |
| P | D | 4.000 | 132 | | | | 132 | 5 |
| M | D | 6.000 | 51,498 | | | | 51,498 | 6 |
| M | S | 6.000 | 310 | | | | 310 | 7 |
| P | D | 6.000 | 13,704 | 53 | | | 13,757 | * 8 |
| P | S | 6.000 | 29 | | | | 29 | 9 |
| M | D | 8.000 | 42,435 | | 600 | | 41,835 | 10 |
| M | S | 8.000 | 320 | | | | 320 | 11 |
| M | T | 8.000 | 430 | | | | 430 | 12 |
| P | D | 8.000 | 99,147 | 740 | | | 99,887 | * 13 |
| P | S | 8.000 | 3,180 | | | | 3,180 | 14 |
| M | D | 10.000 | 2,799 | | | | 2,799 | 15 |
| M | S | 10.000 | 80 | | | | 80 | 16 |
| M | T | 10.000 | 598 | | | | 598 | 17 |
| P | D | 10.000 | 105 | | | | 105 | 18 |
| M | D | 12.000 | 17,164 | | | | 17,164 | 19 |
| M | T | 12.000 | 4,002 | | | | 4,002 | 20 |
| P | D | 12.000 | 40,368 | 1,755 | | | 42,123 | * 21 |
| P | S | 12.000 | 345 | | | | 345 | 22 |
| P | T | 12.000 | 2,707 | | | | 2,707 | 23 |
| M | T | 16.000 | 100 | | | | 100 | 24 |
| Total Within Municipality | | | 282,896 | 2,548 | 600 | 0 | 284,844 | |
| P | D | 6.000 | 0 | 63 | | | 63 | * 25 |
| P | D | 8.000 | 4,705 | | | | 4,705 | 26 |
| P | D | 12.000 | 1,510 | 142 | | | 1,652 | * 27 |
| Total Outside of Municipality | | | 6,215 | 205 | 0 | 0 | 6,420 | |
| Total Utility | | | 289,111 | 2,753 | 600 | 0 | 291,264 | |

WATER MAINS

Water Mains (Page W-21)

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

140' of 8" PVC main was installed for a new service at a Quilt Museum. The utility financed \$817 and the customer financed \$13,037. 1,897' of 12" PVC main and 116' of 6" main was installed for the preliminary phase of water main extension to a new subdivision (Prairie View). The utility financed \$28,211 and the developers financed \$189,054. The remainder of the main installed was to replace aging main and was fully financed by the utility.

WATER SERVICES

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

| Pipe Material (a) | Diameter in Inches (b) | First of Year (c) | Added During Year (d) | Removed or Permanently Disconnected During Year (e) | Adjustments Increase or (Decrease) (f) | End of Year (g) | Utility Owned Services Not In Use at End of Year (h) | |
|----------------------|---------------------------|----------------------|--------------------------|--------------------------------------------------------|-------------------------------------------|--------------------|---------------------------------------------------------|-----|
| L | 0.750 | 539 | | | | 539 | | 1 |
| M | 0.750 | 490 | | | | 490 | | 2 |
| M | 1.000 | 1,901 | | | | 1,901 | | 3 |
| P | 1.000 | 288 | | | | 288 | | 4 |
| P | 1.250 | 167 | 9 | | | 176 | | * 5 |
| M | 1.250 | 19 | | | | 19 | | 6 |
| P | 1.500 | 21 | | | | 21 | | 7 |
| M | 1.500 | 62 | | | | 62 | | 8 |
| M | 2.000 | 49 | | | | 49 | | 9 |
| P | 2.000 | 6 | | | | 6 | | 10 |
| M | 4.000 | 23 | | 1 | | 22 | | 11 |
| P | 4.000 | 19 | 1 | | | 20 | | 12 |
| P | 6.000 | 9 | 1 | | | 10 | | 13 |
| M | 6.000 | 17 | | | | 17 | | 14 |
| P | 8.000 | 3 | | | | 3 | | 15 |
| Total Utility | | 3,613 | 11 | 1 | 0 | 3,623 | 0 | |

WATER SERVICES

Water Services (Page W-22)

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

\$5,460 of the services installed was financed by a developer for four 1.25" services on Western Road. \$13,042 of the services installed was financed by the utility for five 1.25" services on Western Road as the preliminary phase of a new subdivision (Prairie View). There was one new 6" service installed to a Quilt Museum, \$1,025 was financed by the customer and \$65 was financed by the utility. The remaining 4" service was installed at the utility's cost as part of the 2010 water main replacement project.

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

Other than for its own buildings, the utility does not own any service laterals beyond the curb stop. If the water is shut off at the curb stop (which is the case for some of the utility's "seasonal" customers), the utility-owned service lateral is still pressurized, and therefore considered by the utility to be "in use."

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.

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 | 248 | | 68 | (2) | 178 | 62 | * | 1 |
| 0.750 | 3,630 | 89 | 34 | 3 | 3688 | 289 | * | 2 |
| 1.000 | 145 | | 2 | | 143 | 7 | | 3 |
| 1.250 | 2 | | | | 2 | 0 | | 4 |
| 1.500 | 56 | | 3 | | 53 | 14 | | 5 |
| 2.000 | 21 | | 4 | | 17 | 2 | | 6 |
| 3.000 | 13 | | 1 | | 12 | 0 | | 7 |
| 4.000 | 7 | 1 | 1 | | 7 | 1 | | 8 |
| 6.000 | 0 | | | | 0 | 0 | | 9 |
| Total: | 4,122 | 90 | 113 | 1 | 4100 | 375 | | |

1) Indicate your residential meter replacement schedule:

- Meters tested once every 10 years and replaced as needed
- All meters replaced within 20 years of installation
- Other schedule as approved by PSC

2) Indicate the method(s) used to read customer meters (select all that apply):

- Manually - remote register
- Manually - inside the premises
- Radio Frequency - drive or walk-by technology
- Radio Frequency - fixed network or other automatic infrastructure (AMI)
- Other

METERS (cont.)

- 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.

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 | 170 | 6 | 0 | 0 | 0 | 2 | 178 | * | 1 |
| 0.750 | 3,322 | 233 | 18 | 11 | 0 | 104 | 3688 | * | 2 |
| 1.000 | 5 | 106 | 8 | 12 | 0 | 12 | 143 | | 3 |
| 1.250 | 0 | 0 | 0 | 0 | 0 | 2 | 2 | | 4 |
| 1.500 | 0 | 41 | 3 | 2 | 0 | 7 | 53 | | 5 |
| 2.000 | 0 | 10 | 3 | 2 | 1 | 1 | 17 | | 6 |
| 3.000 | 0 | 1 | 1 | 5 | 0 | 5 | 12 | | 7 |
| 4.000 | 0 | 0 | 2 | 4 | 0 | 1 | 7 | | 8 |
| 6.000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | 9 |
| Total: | 3,497 | 397 | 35 | 36 | 1 | 134 | 4100 | | |

METERS

Meters (Page W-23)

Explain all reported adjustments.

Two 3/4" meters were originally recorded as a 5/8" in the utility's billing system. This was corrected in 2010 requiring a <2> adjustment to 5/8" and +2 to 3/4".

A 3/4" meter had been physically scrapped and retired off the books in 2010, but since the meter was still in use at a customer's site when the utility ran a report on "customer counts" after its December billing, the utility simply listed this as an adjustment to force the top section of page W-23 to balance to the bottom section. This adjustment will have to be reversed in 2011.

If Tested During Year column total is zero, please explain.

n/a

If Meters Additions column total is greater than zero AND Additions on both of the Plant in Service schedules (Account 346) are zero, please explain.

n/a

If Meters Retirements column total is greater than zero AND Retirements on both of the Plant in Service schedules (Account 346) are zero, please explain.

n/a

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

1" or smaller meters are routinely tested/replaced every 10-12 years.

Beginning in late 2010, as Badger meters are due for a test they are being scrapped or sold and replaced with Sensus meters. This is being done in an effort to minimize the need to re-enter homes and businesses at such time as the utility implements a remote meter reading system. The hope is that the Sensus meters will be compatible with the remote system selected by the utility in approximately 3-5 years. This change to Sensus meters was prompted by Badger Meter who is no longer manufacturing "Read-o-matics" for installation on the outside of a building. Without these "Read-o-matics," meter readers would be forced to enter buildings each month to obtain meter readings.

Also note, the Sensus meters will not be tested every 10 or so years; instead, they will be put on a 20-year replacement schedule. So, until all the Badger meters are replaced with Sensus meters, the utility will be following two different replacement schedules: 1) when the Badger meter is due for testing (10-12 years), it will be replaced with a Sensus meter and 2) the Sensus meters will be replaced at 20 years from installation.

If 2-inch or greater meters are reported as residential, please explain.

n/a

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.

Water meters that record water used to prelubricate the well pumps are tested every other year. In past PSC Reports, the utility has assumed those are the meters the PSC is asking about in this footnote. Those meters are tracked as part of water meter plant.

If however, the PSC is really asking how often the utility tests the "flow meters" that monitor all of the water pumped at each well, then the answer is different. Flow meters are tracked as part of Pumping Equipment plant, not as Water Meter plant. Years ago, flow meters were also tested every other year, but since they were replaced about 10 years ago, they had not been tested until early in 2010. They were not tested because the manufacturer said the type of meter selected would never need to be tested. As the utility's percentage of water not accounted for rose, the utility eventually had the flow meters tested. Three of them were found to be recording more gallons than were actually being pumped. The flow meter at Well #1 was registering at 106%, Well #4 at 103%, and Well #3/5 booster at 111%. The flow meter at Well #6 was the only one registering at 100%. The utility wrote to Bridgot Gysbers at the PSC on April 1, 2010 to explain the problem found. The % of water that was not accounted for in 2009 had been reported at 16.92% but if the flow meters were over-registering throughout 2009 the actual gallons not accounted for would have been 11.51%. The utility does not know when the flow meters began to over-register, or if the over-registration slowly crept to the percentages found upon test in 2010. The utility adjusted each month's "gallons pumped" to agree with the calibration settings determined in 2010 and page W-14 reflects these adjusted gallons. The flow meters themselves were not repaired, instead, the utility is adjusting the gallons recorded on each meter down to 100%, based on the percentages the tests indicated the meters were running fast in 2010.

METERS (cont.)

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METERS

Meters (Page W-23)

If 6-inch or larger meters in commercial, industrial or public authority classifications have not been tested, please explain.

n/a

METERS (cont.)

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HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

| Hydrant Type (a) | Number In Service First of Year (b) | Added During Year (c) | Removed During Year (d) | Adjustments Increase or (Decrease) (e) | Number In Service End of Year (f) | |
|--------------------------------|----------------------------------------------|--------------------------------|----------------------------------|-------------------------------------------------|--------------------------------------------|---|
| Fire Hydrants | | | | | | |
| Outside of Municipality | 11 | 1 | | | 12 | 1 |
| Within Municipality | 557 | 7 | 2 | | 562 | 2 |
| Total Fire Hydrants | 568 | 8 | 2 | 0 | 574 | |
| Flushing Hydrants | | | | | | |
| | 6 | | | | 6 | 3 |
| Total Flushing Hydrants | 6 | 0 | 0 | 0 | 6 | |

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: | 574 |
| Number of distribution system valves end of year: | 850 |
| Number of distribution valves operated during year: | 500 |

LIST OF ALL STATION AND WHOLESALE METERS

1. Definition of Station Meter is any meter in service not used to measure customer consumption.
2. Definition of Wholesale Meter is any meter used to measure sales to other utilities for retail or wholesale sales.
3. Retail customer meters should not be included in this inventory and conversely these station and wholesale meters should not be included in the customer meter inventory.

| Purpose (a) | Size (in.) of Meter (b) | Location or Description (c) | Type (d) | Date of Last Meter Test (e) | * | 1 |
|----------------|-------------------------------|--------------------------------|-------------|-----------------------------------|---|---|
| Station Meter | 6 | Well #6 Flow Meter | Magnetic | 3/23/2010 | * | 1 |
| Station Meter | 6 | Well #4 Flow Meter | Magnetic | 3/23/2010 | * | 2 |
| Station Meter | 6 | Well #1 Flow Meter | Magnetic | 3/23/2010 | * | 3 |
| Station Meter | 8 | Well #3 Flow Meter | Magnetic | 3/23/2010 | * | 4 |
| Station Meter | 8 | Well #5 Flow Meter | Magnetic | 3/23/2010 | * | 5 |
| Station Meter | 12 | Well #5 Booster Flow Meter | Magnetic | 3/23/2010 | * | 6 |

LIST OF ALL STATION AND WHOLESALE METERS

List of All Station and Wholesale Meters (Page W-26)

General footnotes

Flow meters are tracked as part of Pumping Equipment plant, not as Water Meter plant. Years ago, flow meters were tested every other year, but since they were replaced about 10 years ago, they had not been tested until early in 2010. They were not tested because the manufacturer said the type of meter selected would never need to be tested. As the utility's percentage of water not accounted for rose, the utility eventually had the flow meters tested. Three of them were found to be recording more gallons than were actually being pumped. The flow meter at Well #1 was registering at 106%, Well #4 at 103%, and Well #3/5 booster at 111%. The flow meter at Well #6 was the only one registering at 100%. The utility wrote to Bridgot Gysbers at the PSC on April 1, 2010 to explain the problem found. The % of water that was not accounted for in 2009 had been reported at 16.92% but if the flow meters were over-registering throughout 2009 the actual gallons not accounted for would have been 11.51%. The utility does not know when the flow meters began to over-register, or if the over-registration slowly crept to the percentages found upon test in 2010. The utility adjusted each month's "gallons pumped" to agree with the calibration settings determined in 2010 and page W-14 reflects these adjusted gallons. The flow meters themselves were not repaired, instead, the utility is adjusting the gallons recorded on each meter down to 100%, based on the percentages the tests indicated the meters were running fast in 2010.

WATER CUSTOMERS SERVED

Number of metered single service accounts in each city, village and town supplied directly with service by reporting utility at end of year. Do not include Fire Protection.

| Location (a) | Customers End of Year (b) |
|------------------------------|---------------------------------|
| Ozaukee County | |
| Cities | |
| CEDARBURG | 3,942 |
| MEQUON | 2 |
| Total Cities: | 3,944 |
| Towns | |
| CEDARBURG | 22 |
| Total Towns: | 22 |
| Total Ozaukee County: | 3,966 |
| Total Company: | 3,966 |

ELECTRIC OPERATING REVENUES & EXPENSES

| Particulars (a) | This Year (b) | Last Year (c) | |
|--------------------------------------------------|-------------------|-------------------|----|
| Operating Revenues | | | |
| Sales of Electricity | | | |
| Sales of Electricity (440-448) | 11,485,500 | 10,505,196 | 1 |
| Total Sales of Electricity | 11,485,500 | 10,505,196 | |
| Other Operating Revenues | | | |
| Forfeited Discounts (450) | 16,897 | 13,983 | 2 |
| Miscellaneous Service Revenues (451) | 2,629 | 2,962 | 3 |
| Sales of Water and Water Power (453) | 0 | 0 | 4 |
| Rent from Electric Property (454) | 69,402 | 70,285 | 5 |
| Interdepartmental Rents (455) | 27,600 | 16,800 | 6 |
| Other Electric Revenues (456) | 4,716 | 2,884 | 7 |
| Total Other Operating Revenues | 121,244 | 106,914 | |
| Total Operating Revenues | 11,606,744 | 10,612,110 | |
| Operation and Maintenance Expenses | | | |
| Power Production Expenses (500-557) | 8,556,485 | 7,674,523 | 8 |
| Transmission Expenses (560-573) | 0 | 0 | 9 |
| Distribution Expenses (580-598) | 545,755 | 540,792 | 10 |
| Customer Accounts Expenses (901-905) | 128,018 | 135,745 | 11 |
| Customer Service and Information Expenses (906) | 112,253 | 112,253 | 12 |
| Sales Expenses (911-916) | 23 | 2,035 | 13 |
| Administrative and General Expenses (920-932) | 480,904 | 493,513 | 14 |
| Total Operation and Maintenance Expenses | 9,823,438 | 8,958,861 | |
| Other Expenses | | | |
| Depreciation Expense (403) | 667,579 | 640,665 | 15 |
| Amortization Expense (404-407) | 33,299 | 33,299 | 16 |
| Taxes (408) | 429,164 | 393,119 | 17 |
| Total Other Expenses | 1,130,042 | 1,067,083 | |
| Total Operating Expenses | 10,953,480 | 10,025,944 | |
| NET OPERATING INCOME | 653,264 | 586,166 | |

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 | 16,897 | 1 |
| Other (specify): | | |
| NONE | | 2 |
| Total Forfeited Discounts (450) | 16,897 | |
| Miscellaneous Service Revenues (451): | | |
| RECONNECTION & NSF CHECK CHARGES, AND ANY CR BAL TRFR'D FR 587 (IF APPLICABLE) | 2,629 | 3 |
| Total Miscellaneous Service Revenues (451) | 2,629 | |
| Sales of Water and Water Power (453): | | |
| NONE | | 4 |
| Total Sales of Water and Water Power (453) | 0 | |
| Rent from Electric Property (454): | | |
| RENT FR ATC FOR 2010 SPACE & MAINT AT CEDARBURG SOUTH SUBSTATION | 22,654 | 5 |
| RENTAL FR TELEPHONE & CABLE CO'S FOR ATTACHMENTS TO ELECTRIC POLES | 45,513 | 6 |
| AMORTIZATION OF DEFERRED REVENUE ON FIBEROPTIC SYSTEM WITH SCHOOLS | 1,235 | 7 |
| Total Rent from Electric Property (454) | 69,402 | |
| Interdepartmental Rents (455): | | |
| RENT PD BY THE WATER DEPT TO THE ELECTRIC DEPT | 27,600 | 8 |
| Total Interdepartmental Rents (455) | 27,600 | |
| Other Electric Revenues (456): | | |
| SALES TAX RETAINER FEES & PENALTY ON MISC CHARGES | 4,716 | 9 |
| Total Other Electric Revenues (456) | 4,716 | |

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

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

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

| Particulars (a) | This Year (b) | Last Year (c) | |
|-----------------------------------------------------------------|------------------|------------------|------|
| POWER PRODUCTION EXPENSES | | | |
| OTHER POWER GENERATION EXPENSES | | | |
| Maintenance of Miscellaneous Other Power Generating Plant (554) | | 0 | 33 |
| Total Other Power Generation Expenses | 0 | 0 | |
| OTHER POWER SUPPLY EXPENSES | | | |
| Purchased Power (555) | 8,556,485 | 7,674,523 | 34 |
| System Control and Load Dispatching (556) | | 0 | 35 |
| Other Expenses (557) | | 0 | 36 |
| Total Other Power Supply Expenses | 8,556,485 | 7,674,523 | |
| Total Power Production Expenses | 8,556,485 | 7,674,523 | |
| TRANSMISSION EXPENSES | | | |
| Operation Supervision and Engineering (560) | | 0 | 37 |
| Load Dispatching (561) | | 0 | 38 |
| Station Expenses (562) | | 0 | 39 |
| Overhead Line Expenses (563) | | 0 | 40 |
| Underground Line Expenses (564) | | 0 | 41 |
| Miscellaneous Transmission Expenses (566) | | 0 | 42 |
| Rents (567) | | 0 | 43 |
| Maintenance Supervision and Engineering (568) | | 0 | 44 |
| Maintenance of Structures (569) | | 0 | 45 |
| Maintenance of Station Equipment (570) | | 0 | 46 |
| Maintenance of Overhead Lines (571) | | 0 | 47 |
| Maintenance of Underground Lines (572) | | 0 | 48 |
| Maintenance of Miscellaneous Transmission Plant (573) | | 0 | 49 |
| Total Transmission Expenses | 0 | 0 | |
| DISTRIBUTION EXPENSES | | | |
| Operation Supervision and Engineering (580) | 10,040 | 11,337 | 50 |
| Load Dispatching (581) | | 0 | 51 |
| Station Expenses (582) | 31,121 | 19,736 | * 52 |
| Overhead Line Expenses (583) | 14,152 | 11,919 | 53 |
| Underground Line Expenses (584) | 30,497 | 30,426 | 54 |
| Street Lighting and Signal System Expenses (585) | 0 | 178 | 55 |
| Meter Expenses (586) | 15,133 | 25,339 | * 56 |
| Customer Installations Expenses (587) | 833 | 79 | 57 |
| Miscellaneous Distribution Expenses (588) | 169,826 | 212,298 | * 58 |
| Rents (589) | 0 | 0 | 59 |
| Maintenance Supervision and Engineering (590) | 1,673 | 7,936 | 60 |
| Maintenance of Structures (591) | 585 | 111 | 61 |
| Maintenance of Station Equipment (592) | 5,355 | 22,741 | * 62 |
| Maintenance of Overhead Lines (593) | 160,180 | 115,032 | * 63 |

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

| Particulars (a) | This Year (b) | Last Year (c) | |
|---------------------------------------------------------|------------------|------------------|------|
| DISTRIBUTION EXPENSES | | | |
| Maintenance of Underground Lines (594) | 61,611 | 48,010 | * 64 |
| Maintenance of Line Transformers (595) | 945 | 2,138 | 65 |
| Maintenance of Street Lighting and Signal Systems (596) | 38,381 | 31,710 | 66 |
| Maintenance of Meters (597) | 5,329 | 1,727 | 67 |
| Maintenance of Miscellaneous Distribution Plant (598) | 94 | 75 | 68 |
| Total Distribution Expenses | 545,755 | 540,792 | |
| CUSTOMER ACCOUNTS EXPENSES | | | |
| Supervision (901) | 8,805 | 12,922 | 69 |
| Meter Reading Expenses (902) | 26,240 | 27,295 | 70 |
| Customer Records and Collection Expenses (903) | 89,172 | 91,402 | 71 |
| Uncollectible Accounts (904) | 453 | 1,434 | 72 |
| Miscellaneous Customer Accounts Expenses (905) | 3,348 | 2,692 | 73 |
| Customer Service and Information Expenses (906) | 112,253 | 112,253 | 74 |
| Total Customer Accounts Expenses | 240,271 | 247,998 | |
| SALES EXPENSES | | | |
| Supervision (911) | | 0 | 75 |
| Demonstrating and Selling Expenses (912) | 0 | 2,020 | 76 |
| Advertising Expenses (913) | 23 | 15 | 77 |
| Miscellaneous Sales Expenses (916) | | 0 | 78 |
| Total Sales Expenses | 23 | 2,035 | |
| ADMINISTRATIVE AND GENERAL EXPENSES | | | |
| Administrative and General Salaries (920) | 116,207 | 116,611 | 79 |
| Office Supplies and Expenses (921) | 5,141 | 4,551 | 80 |
| Administrative Expenses Transferred -- Credit (922) | | 0 | 81 |
| Outside Services Employed (923) | 10,641 | 8,720 | 82 |
| Property Insurance (924) | 10,631 | 16,391 | 83 |
| Injuries and Damages (925) | 25,896 | 31,884 | 84 |
| Employee Pensions and Benefits (926) | 189,786 | 190,425 | 85 |
| Regulatory Commission Expenses (928) | 8,439 | 409 | 86 |
| Duplicate Charges -- Credit (929) | | 0 | 87 |
| Miscellaneous General Expenses (930) | 41,346 | 44,964 | 88 |
| Rents (931) | | 0 | 89 |
| Maintenance of General Plant (932) | 72,817 | 79,558 | 90 |
| Total Administrative and General Expenses | 480,904 | 493,513 | |
| Total Operation and Maintenance Expenses | 9,823,438 | 8,958,861 | |

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Electric Operation & Maintenance Expenses (Page E-03)

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

Acct 555: The \$882,061 increase is the result of a) 3% more kWh and KW demand were purchased in 2010 than in 2009 accounting for a \$213,449 increase in purchased power expenses, and b) the average cost of power increase \$0.0757 per kWh or 8.7% from 2009 resulting in a \$668,612 increase in purchased power expenses.

Acct 582: Primary reasons for the \$11,385 increase are:

- 1) In 2010, utility spent \$3512 on relay testing and calibration at substations (\$0 in 2009).
- 2) In 2010, utility spent \$2700 on a liability insurance claim against the utility as a result of a damages caused when a utility employee backed into a moving vehicle while plowing snow at a substation (\$0 in 2009).
- 3) In 2010, utility spent \$1955 to inspect and perform preventative maintenance on transformers at Ced. S. Substation (\$0 in 2009).
- 4) In 2010, approx. \$1700 more was charged to this account than in 2009 as a result of a reallocation of the general manager's labor (reallocation made to align the standard spread of general manager's labor with time actually spent on various responsibilities and tasks).

Acct 586: The \$10,206 decrease occurred because the utility's electric meter technician graduated from the meter apprenticeship program in 2009 and only attended one, one-day meter training course in 2010.

It should be noted that in 2009, the utility extended the frequency between routine electric meter tests and did no meter testing in 2009 or 2010. Routine testing of single-phase meters will not resume until 2014.

Acct 588: The \$42,472 decrease was the result of three major changes:

1) "General" labor and associated clearing was \$44,200 LOWER because of the fact that the Electric Superintendent and Meter/Engineering Tech had required considerable training and familiarization/organization time prior to 2010 in their relatively new positions. This meant that less time was required by the Line Crew Foreman in 2010 too (who had stepped down from the Elec. Superintendent position prior to 2010) helping to familiarize the newly assigned Elec. Superintendent with the position requirements. By 2010, the employees had everything pretty well organized and understood and were able to focus on other areas of the business. A greater emphasis on planning and organizing continued, but less training, familiarization and organization was necessary in 2010.

2) "General #588 outside services and supplies" was \$10,000 lower because in 2009, the utility spent \$12,700 for a Arc Flash Study and \$1,350 to update its SPCC Plan (by outside contractors); whereas in 2010, the utility spent \$3,340 for a 4kV Fuse Coordination Study and \$1,070 on an Arc Flash Study Follow-up (combined decrease of \$9,640 from 2009 to 2010).

3) "Safety and Training" labor was significantly \$11,300 higher because of a greater emphasis on safety and training. For example, in 2010, the crew held weekly safety sessions (whereas in 2009, there were several months where these sessions did not occur). It also appears that more people attended MEUW safety classes in 2010. And more time was also been spent in additional courses over and above what occurred in 2009 ... likely due in part to the availability of time for safety and training with less time having been required under "general #588 labor."

Acct 592: The \$17,386 decrease was due to the fact that in 2009, the following major costs were occurred ... a) \$7,600 to repair the Royal switch at the Ced S. Sub, replace battery straps at the Ced South substation, and to repair LTC counter at the NW Sub, b) \$2,300 for the substation maint portion of implementation of an Arc Flash Study, and c) \$7,600 to modify relays @ the Ced South substation. Whereas in 2010, only \$30 was spent for outside services and supplies.

Acct 593: The \$45,148 increase was the result of the following increases:

Labor and labor related costs were \$38,230 higher in 2010 than they were in 2009. This is due primarily to more "transfer" time being charged to this account from work orders in 2010 (conversions done to prepare for future retirement of Lincoln Sub) and there were 12 overhead outages during 2010 some of which took some time to repair (very minimal outages occurred in 2009).

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Outside services and supplies were higher in 2010 than in 2009 for things like disconnect blade purchase @ \$670, dumpster rental @ \$1180 (which was previously charged to a different account, \$1370 for a portion of design and engineering costs on work orders that had "transfer labor" charged to #593, and \$820 for line mecahnice apprentice schooling costs and tree trimming workshop registration fee.

Acct #594: 2010's costs were \$13,600 higher than 2009's because of a change in labor. 177 more labor hours (\$12,200 labor and labor related clearing) were charged to this account in 2010 because of a significant amount of transfer/maint time that was closed to #594 from work orders (mostly for conversion work to prep for retirement for Linc Sub, and rebuilds).

If Employee Pensions and Benefits (926) is zero, yet salary expense accounts exceed \$15,000, please explain.

N/A

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 | WIS ADMIN CODE PSC SECTION 109 | 355,587 | 320,136 | 1 |
| Social Security | PAYROLL DISTRIBUTION | 44,491 | 44,686 | 2 |
| Wisconsin Gross Receipts Tax | BASED ON RURAL ELECTRIC SALES | 18,618 | 18,677 | 3 |
| PSC Remainder Assessment | BASED ON REVENUES | 10,468 | 9,620 | 4 |
| Other (specify): NONE | | | 0 | 5 |
| Total tax expense | | 429,164 | 393,119 | |

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 | | | Ozaukee | | | | 1 |
| SUMMARY OF TAX RATES | | | | | | | |
| State tax rate | mills | | 0.171870 | | | | 2 |
| County tax rate | mills | | 1.764450 | | | | 3 |
| Local tax rate | mills | | 6.494990 | | | | 4 |
| School tax rate | mills | | 10.551400 | | | | 5 |
| Voc. school tax rate | mills | | 1.943410 | | | | 6 |
| Other tax rate - Local | mills | | 0.000000 | | | | 7 |
| Other tax rate - Non-Local | mills | | 0.000000 | | | | 8 |
| Total tax rate | mills | | 20.926120 | | | | 9 |
| Less: state credit | mills | | 1.680180 | | | | 10 |
| Net tax rate | mills | | 19.245940 | | | | 11 |
| PROPERTY TAX EQUIVALENT CALCULATION | | | | | | | |
| Local Tax Rate | mills | | 6.494990 | | | | 12 |
| Combined School Tax Rate | mills | | 12.494810 | | | | 13 |
| Other Tax Rate - Local | mills | | 0.000000 | | | | 14 |
| Total Local & School Tax | mills | | 18.989800 | | | | 15 |
| Total Tax Rate | mills | | 20.926120 | | | | 16 |
| Ratio of Local and School Tax to Total | dec. | | 0.907469 | | | | 17 |
| Total tax net of state credit | mills | | 19.245940 | | | | 18 |
| Net Local and School Tax Rate | mills | | 17.465089 | | | | 19 |
| Utility Plant, Jan. 1 | \$ | 21,617,562 | 21,617,562 | | | | 20 |
| Materials & Supplies | \$ | 433,468 | 433,468 | | | | 21 |
| Subtotal | \$ | 22,051,030 | 22,051,030 | | | | 22 |
| Less: Plant Outside Limits | \$ | 1,431,353 | 1,431,353 | | | | 23 |
| Taxable Assets | \$ | 20,619,677 | 20,619,677 | | | | 24 |
| Assessment Ratio | dec. | | 0.987400 | | | | 25 |
| Assessed Value | \$ | 20,359,869 | 20,359,869 | | | | 26 |
| Net Local & School Rate | mills | | 17.465089 | | | | 27 |
| Tax Equiv. Computed for Current Year | \$ | 355,587 | 355,587 | | | | 28 |
| Tax Equivalent per 1994 PSC Report | \$ | 211,930 | | | | | 29 |
| Any lower tax equivalent as authorized by municipality (see note 5) | \$ | | | | | | 30 |
| Tax equiv. for current year (see note 5) | \$ | 355,587 | | | | | 31 |
| Footnotes | | | | | | | 32 |

ELECTRIC UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

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

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

ELECTRIC UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

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

| Accounts (a) | Balance First of Year (b) | Additions During Year (c) | Retirements During Year (e) | Adjustments Increase or (Decrease) (f) | Balance End of Year (g) | |
|----------------------------------------------|---------------------------------|---------------------------------|-----------------------------------|-------------------------------------------------|-------------------------------|------|
| TRANSMISSION PLANT | | | | | | |
| Poles and Fixtures (355) | 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) | 297,889 | | | | 297,889 | 34 |
| Structures and Improvements (361) | 695,974 | | | | 695,974 | 35 |
| Station Equipment (362) | 2,949,279 | | | | 2,949,279 | 36 |
| Storage Battery Equipment (363) | 11,693 | | | | 11,693 | 37 |
| Poles, Towers and Fixtures (364) | 1,638,469 | 130,050 | 20,788 | (130) | 1,747,601 | * 38 |
| Overhead Conductors and Devices (365) | 1,734,141 | 84,064 | 22,163 | 138 | 1,796,180 | * 39 |
| Underground Conduit (366) | 895,643 | 101,840 | 2,813 | 504 | 995,174 | * 40 |
| Underground Conductors and Devices (367) | 4,122,939 | 183,947 | 75,393 | 1,098 | 4,232,591 | * 41 |
| Line Transformers (368) | 2,133,155 | 233,761 | 12,707 | 1,181 | 2,355,390 | * 42 |
| Services (369) | 878,087 | 31,247 | 5,226 | (39) | 904,069 | * 43 |
| Meters (370) | 484,128 | 10,652 | 5,524 | | 489,256 | 44 |
| Installations on Customers' Premises (371) | 13,861 | 221 | 1,314 | | 12,768 | 45 |
| Leased Property on Customers' Premises (372) | 0 | | | | 0 | 46 |
| Street Lighting and Signal Systems (373) | 1,253,792 | 51,986 | 12,995 | (92) | 1,292,691 | * 47 |
| Total Distribution Plant | 17,109,050 | 827,768 | 158,923 | 2,660 | 17,780,555 | |
| GENERAL PLANT | | | | | | |
| Land and Land Rights (389) | 33,064 | | | | 33,064 | 48 |
| Structures and Improvements (390) | 1,156,278 | | 13,205 | | 1,143,073 | 49 |
| Office Furniture and Equipment (391) | 54,976 | | 930 | | 54,046 | 50 |
| Computer Equipment (391.1) | 79,127 | 3,872 | 6,919 | | 76,080 | 51 |
| Transportation Equipment (392) | 206,255 | | | | 206,255 | 52 |
| Stores Equipment (393) | 19,142 | 15,786 | 839 | | 34,089 | 53 |
| Tools, Shop and Garage Equipment (394) | 115,863 | 9,172 | 6,700 | | 118,335 | 54 |
| Laboratory Equipment (395) | 57,409 | | | | 57,409 | 55 |
| Power Operated Equipment (396) | 540,697 | | | | 540,697 | 56 |
| Communication Equipment (397) | 263,149 | 2,338 | 21,275 | | 244,212 | 57 |
| SCADA Equipment (397.1) | 0 | | | | 0 | 58 |
| Miscellaneous Equipment (398) | 0 | | | | 0 | 59 |

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

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

| Accounts (a) | Balance First of Year (b) | Additions During Year (c) | Retirements During Year (e) | Adjustments Increase or (Decrease) (f) | Balance End of Year (g) | |
|-------------------------------------------------------------|---------------------------------|---------------------------------|-----------------------------------|-------------------------------------------------|-------------------------------|----|
| GENERAL PLANT | | | | | | |
| Other Tangible Property (399) | 0 | | | | 0 | 60 |
| Total General Plant | 2,525,960 | 31,168 | 49,868 | 0 | 2,507,260 | |
| Total utility plant in service directly assignable | 19,635,010 | 858,936 | 208,791 | 2,660 | 20,287,815 | |
| | | | | | | |
| Common Utility Plant Allocated to Electric Department (300) | 0 | | | | 0 | 61 |
| Total utility plant in service | 19,635,010 | 858,936 | 208,791 | 2,660 | 20,287,815 | |

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 \$100,000, please explain.

YEAR 2010 INSTALLATIONS GREATER THAN \$100,000 PER ACCOUNT:

ACCOUNT #'S 364, 365, 366, 367, 369, 371 AND 373 ARE BROKEN DOWN BY THE FOLLOWING CATEGORIES.

Category A: Associated with distribution rebuild projects being undertaken by the utility to replace aging infrastructure.

Category B: Primary/Secondary line extensions and installations of new services (new customer work).

Category C: Service conversions and upgrades (existing customer work).

Category D: Routine unit replacements.

Category E: City-wide storm repairs.

Category F: Rebuild the system and convert from 4.16 kV to 24.9 kV. These upgrades are being implemented per recommendations of a comprehensive Electric System Study performed by an outside consultant over the last few years.

Category G: Build new distribution feeders from the utility's new 138 kV substation. After energization of the new 138 kV substation, the utility began receiving a discount on the cost of purchased power, which should result in long-term savings to utility customers.

Category H: Misc work performed at utility customer's request, at the customer's expense.

Category I: Unit replacements resulting from car or other types of accidents.

2010 installations of utility/municipality financed plant exceeding \$100,000 per account by categories listed above:

Category A: Total installs = \$103,748 UMF #364 = \$21,439 UMF, \$0 CF; #365 = \$16,247 UMF, \$0 CF; #366 = \$27,569 UMF, \$0 CF; #367 = \$35,131 UMF, \$0 CF; #369 = \$3,362 UMF, \$0 CF; #373 = \$0 UMF, \$0 CF

Category B: Totals installs = \$18,794 UMF; \$18,043 CF #364 = \$496 UMF, \$554 CF; #365 = \$786 UMF, \$660 CF; #366 = \$2,726 UMF, \$5,036 CF; #367 = \$5,208 UMF, \$7,861 CF; #369 = \$9,578 UMF, \$3,932 CF; #373 = \$0 UMF, \$0 CF

Category C: Total installs = <\$377> UMF; \$7,734 CF #364 = \$0 UMF, \$0 CF; #365 = <\$22> UMF, \$276 CF; #366 = <\$275> UMF, \$3,431 CF; #367 = <\$94> UMF, \$1,171 CF; #369 = \$14 UMF, \$2,856 CF

Category D: Total Installs = \$51,779 UMF; \$0 CF #364 = \$779 UMF, \$0 CF; #365 = \$3,740 UMF, \$0 CF; #366 = \$0 UMF, \$0 CF; #367 = \$1,144 UMF, \$0 CF; #369 = \$205 UMF, \$0 CF; #371 = \$221 UMF, \$0 CF; #373 = \$45,690 UMF, \$0 CF

Category E: none

Category F: Total Installs = \$405,496 UMF; \$0 CF #364 = \$107,336 UMF, \$0 CF; #365 = \$63,313 UMF, \$0 CF; #366 = \$71,820 UMF, \$0 CF; #367 = \$142,557 UMF, \$0 CF; #369 = \$18,088 UMF, \$0 CF; #373 = \$2,382 UMF, \$0 CF

Category G: none

Category H: none

Category I: Total Installs = \$3,915 UMF; \$0 CF #364 = \$0 UMF, \$0 CF; #365 = \$0 UMF, \$0 CF; #366 = \$0 UMF, \$0 CF; #367 = \$0 UMF, \$0 CF; #369 = \$0 UMF, \$0 CF; #373 = \$3,915 UMF, \$0 CF

ACCOUNT #368, DISTRIBUTION TRANSFORMERS, 2010 ADDITIONS = \$233,761 (ALL UTILITY-FINANCED).

INSTALLATIONS MADE UP OF:

18, 25 kVa Overhead Transformers @ avg cost of \$1,853 total \$33,353

1, 25 kVa Overhead Transformer replaced by vendor under warranty @ cost of \$431 total \$431

15, 37.5 kVa Overhead Transformers @ avg cost of \$2,112 total \$31,685

4, 50 kVa Overhead Transformers @ avg cost of \$2,534 total \$10,136

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

6, 75 kVa Overhead Transformers @ avg cost of \$2,227 total \$13,363
 4, 100 kVa Overhead Transformers @ avg cost of \$3,203 total \$12,814
 6, 25 kVa Underground Transformers @ avg cost of \$2,821 total \$16,928
 2, 45 kVa Underground Transformers @ avg cost of \$5,677 total \$11,355
 1, 50 kVa Underground Transformers @ avg cost of \$3,321 total \$3,321
 5, 75 kVa Underground Transformers @ avg cost of \$7,347 total \$36,735
 1, 225 kVa Underground Transformers @ avg cost of \$13,834 total \$13,834
 2, 300 kVa Underground Transformers @ avg cost of \$15,358 total \$30,715

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

n/a

If Adjustments for any account are nonzero, please explain.

ADJUSTMENTS MADE IN 2010 ARE BROKEN DOWN INTO THE FOLLOWING CATEGORIES:

CATEGORY 1: In 2006 and beyond, staff has been performing an annual "syncing up" of the mapping table used by the utility engineers with the CPR ledger table used by the utility's accountants and the adjustments made to plant, offset through accumulated depreciation have been noted in this category. These annual entries should be minor as, since 2006, the utility has identified possible causes for the two tables getting out of sync and staff is working hard to eliminate any such situations.

CATEGORY 2 (prior year work order fixes): In 1999, the utility began using an automated CPR, work order and mapping system for tracking its electrical plant. Entries were made at that time to balance the utility's General Ledger with its new, automated CPR Ledger. The entries were made to the necessary plant account with an offsetting entry to the corresponding accumulated depreciation account. Since the CAD system was completed, some errors are being identified in what was considered to be "Plant in Service" prior to 1999. The automated CAD system is being corrected to reflect the actual plant in service, and as a result, when an error identifies a situation where plant was recorded in the wrong plant account, entries are made in the utility's General Ledger and CPR Ledger to transfer dollars from one plant account to another. The offsetting entry for these transfers is made to the corresponding accumulated depreciation accounts. The net effect of these transfers from one account to another is zero (although the effect on UMF plant in and of itself is not zero, because of percentage allocations used for these adjustments from prior years between UMF and CF plant), as the intent is NOT to modify the overall plant value that was determined upon final implementation of the CAD system in 1999.

CATEGORY 3: Shift plant \$'s from Customer-financed to Utility-financed as a result of embedded cost credits paid to developer in 2010 to correspond with timing of installation of electric services.

CATEGORY 4: To reverse a retirement made in 2009 in error.

CATEGORY 5: A transformer (utiltiy ID #2018) was purchased in 2009 and failed in 2010. The vendor replaced the transformer at no cost in 2010 but the utility still incurred installation costs for the replacement transformer. This adjustment shifts the undepreciated portion of the cost of this transformer originally recorded to plant in 2009 and retired in 2010 back to plant so these \$'s could be included in the installed cost of the replacement transformer.

CATEGORY 1: none
 CATEGORY 2: #364 = <\$129> UMF, <\$45> CF; #365 = <\$237> UMF, <\$10> CF; #366 = \$0 UMF, \$0 CF; #367 = <\$79> UMF, <\$19> CF; #369 = <\$39> UMF, \$0 CF; #373 = <\$92> UMF, \$0 CF
 CATEGORY 3: #366 = \$504 UMF, <\$504> CF; #367 = \$903 UMF, <\$903> CF
 CATEGORY 4: #364 = \$129 UMF, \$47 CF; #365 \$375 UMF, \$59 CF; #367 = \$274 UMF, \$93 CF
 CATEGORY 5: #368 = \$1,181

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

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

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

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|----------------------------------------------|---------------------------------|---------------------------------|-----------------------------------|-------------------------------------------------|-------------------------------|------|
| TRANSMISSION PLANT | | | | | | |
| Towers and Fixtures (354) | 0 | | | | 0 | 28 |
| 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) | 143,544 | 554 | 3,487 | 2 | 140,613 | * 38 |
| Overhead Conductors and Devices (365) | 87,369 | 936 | 2,158 | 49 | 86,196 | * 39 |
| Underground Conduit (366) | 144,272 | 8,466 | 300 | (504) | 151,934 | * 40 |
| Underground Conductors and Devices (367) | 869,540 | 9,032 | 20,265 | (829) | 857,478 | * 41 |
| Line Transformers (368) | 0 | | | | 0 | 42 |
| Services (369) | 172,524 | 6,788 | 1,477 | | 177,835 | 43 |
| Meters (370) | 0 | | | | 0 | 44 |
| Installations on Customers' Premises (371) | 0 | | | | 0 | 45 |
| Leased Property on Customers' Premises (372) | 0 | | | | 0 | 46 |
| Street Lighting and Signal Systems (373) | 400,746 | 0 | 3,525 | | 397,221 | 47 |
| Total Distribution Plant | 1,817,995 | 25,776 | 31,212 | (1,282) | 1,811,277 | |
| GENERAL PLANT | | | | | | |
| Land and Land Rights (389) | 0 | | | | 0 | 48 |
| Structures and Improvements (390) | 10,000 | | | | 10,000 | 49 |
| Office Furniture and Equipment (391) | 0 | | | | 0 | 50 |
| Computer Equipment (391.1) | 94,649 | | | | 94,649 | 51 |
| Transportation Equipment (392) | 4,180 | | | | 4,180 | 52 |
| Stores Equipment (393) | 0 | | | | 0 | 53 |
| Tools, Shop and Garage Equipment (394) | 0 | | | | 0 | 54 |
| Laboratory Equipment (395) | 0 | | | | 0 | 55 |
| Power Operated Equipment (396) | 0 | | | | 0 | 56 |
| Communication Equipment (397) | 0 | | | | 0 | 57 |
| SCADA Equipment (397.1) | 0 | | | | 0 | 58 |
| Miscellaneous Equipment (398) | 0 | | | | 0 | 59 |

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
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|-------------------------------------------------------------|---------------------------------|---------------------------------|-----------------------------------|-------------------------------------------------|-------------------------------|----|
| GENERAL PLANT | | | | | | |
| Other Tangible Property (399) | 0 | | | | 0 | 60 |
| Total General Plant | 108,829 | 0 | 0 | 0 | 108,829 | |
| Total utility plant in service directly assignable | 1,926,824 | 25,776 | 31,212 | (1,282) | 1,920,106 | |
| | | | | | | |
| Common Utility Plant Allocated to Electric Department (300) | 0 | | | | 0 | 61 |
| Total utility plant in service | 1,926,824 | 25,776 | 31,212 | (1,282) | 1,920,106 | |

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

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

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

YEAR 2010 INSTALLATIONS GREATER THAN \$100,000 PER ACCOUNT:

ACCOUNT #'S 364, 365, 366, 367, 369, 371 AND 373 ARE BROKEN DOWN BY THE FOLLOWING CATEGORIES.

Category A: Associated with distribution rebuild projects being undertaken by the utility to replace aging infrastructure.

Category B: Primary/Secondary line extensions and installations of new services (new customer work).

Category C: Service conversions and upgrades (existing customer work).

Category D: Routine unit replacements.

Category E: City-wide storm repairs.

Category F: Rebuild the system and convert from 4.16 kV to 24.9 kV. These upgrades are being implemented per recommendations of a comprehensive Electric System Study performed by an outside consultant over the last few years.

Category G: Build new distribution feeders from the utility's new 138 kV substation. After energization of the new 138 kV substation, the utility began receiving a discount on the cost of purchased power, which should result in long-term savings to utility customers.

Category H: Misc work performed at utility customer's request, at the customer's expense.

Category I: Unit replacements resulting from car or other types of accidents.

2010 installations of utility/municipality financed plant exceeding \$100,000 per account by categories listed above:

Category A: Total installs = \$103,748 UMF #364 = \$21,439 UMF, \$0 CF; #365 = \$16,247 UMF, \$0 CF; #366 = \$27,569 UMF, \$0 CF; #367 = \$35,131 UMF, \$0 CF; #369 = \$3,362 UMF, \$0 CF; #373 = \$0 UMF, \$0 CF

Category B: Totals installs = \$18,794 UMF; \$18,043 CF #364 = \$496 UMF, \$554 CF; #365 = \$786 UMF, \$660 CF; #366 = \$2,726 UMF, \$5,036 CF; #367 = \$5,208 UMF, \$7,861 CF; #369 = \$9,578 UMF, \$3,932 CF; #373 = \$0 UMF, \$0 CF

Category C: Total installs = <\$377> UMF; \$7,734 CF #364 = \$0 UMF, \$0 CF; #365 = <\$22> UMF, \$276 CF; #366 = <\$275> UMF, \$3,431 CF; #367 = <\$94> UMF, \$1,171 CF; #369 = \$14 UMF, \$2,856 CF

Category D: Total Installs = \$51,779 UMF; \$0 CF #364 = \$779 UMF, \$0 CF; #365 = \$3,740 UMF, \$0 CF; #366 = \$0 UMF, \$0 CF; #367 = \$1,144 UMF, \$0 CF; #369 = \$205 UMF, \$0 CF; #371 = \$221 UMF, \$0 CF; #373 = \$45,690 UMF, \$0 CF

Category E: none

Category F: Total Installs = \$405,496 UMF; \$0 CF #364 = \$107,336 UMF, \$0 CF; #365 = \$63,313 UMF, \$0 CF; #366 = \$71,820 UMF, \$0 CF; #367 = \$142,557 UMF, \$0 CF; #369 = \$18,088 UMF, \$0 CF; #373 = \$2,382 UMF, \$0 CF

Category G: none

Category H: none

Category I: Total Installs = \$3,915 UMF; \$0 CF #364 = \$0 UMF, \$0 CF; #365 = \$0 UMF, \$0 CF; #366 = \$0 UMF, \$0 CF; #367 = \$0 UMF, \$0 CF; #369 = \$0 UMF, \$0 CF; #373 = \$3,915 UMF, \$0 CF

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

n/a

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

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

If Adjustments for any account are nonzero, please explain.

ADJUSTMENTS MADE IN 2010 ARE BROKEN DOWN INTO THE FOLLOWING CATEGORIES:

CATEGORY 1: In 2006 and beyond, staff has been performing an annual "syncing up" of the mapping table used by the utility engineers with the CPR ledger table used by the utility's accountants and the adjustments made to plant, offset through accumulated depreciation have been noted in this category. These annual entries should be minor as, since 2006, the utility has identified possible causes for the two tables getting out of sync and staff is working hard to eliminate any such situations.

CATEGORY 2 (prior year work order fixes): In 1999, the utility began using an automated CPR, work order and mapping system for tracking its electrical plant. Entries were made at that time to balance the utility's General Ledger with its new, automated CPR Ledger. The entries were made to the necessary plant account with an offsetting entry to the corresponding accumulated depreciation account. Since the CAD system was completed, some errors are being identified in what was considered to be "Plant in Service" prior to 1999. The automated CAD system is being corrected to reflect the actual plant in service, and as a result, when an error identifies a situation where plant was recorded in the wrong plant account, entries are made in the utility's General Ledger and CPR Ledger to transfer dollars from one plant account to another. The offsetting entry for these transfers is made to the corresponding accumulated depreciation accounts. The net effect of these transfers from one account to another is zero (although the effect on UMF plant in and of itself is not zero, because of percentage allocations used for these adjustments from prior years between UMF and CF plant), as the intent is NOT to modify the overall plant value that was determined upon final implementation of the CAD system in 1999.

CATEGORY 3: Shift plant \$'s from Customer-financed to Utility-financed as a result of embedded cost credits paid to developer in 2010 to correspond with timing of installation of electric services.

CATEGORY 4: To reverse a retirement made in 2009 in error.

CATEGORY 5: A transformer (utiltiy ID #2018) was purchased in 2009 and failed in 2010. The vendor replaced the transformer at no cost in 2010 but the utility still incurred installation costs for the replacement transformer. This adjustment shifts the undepreciated portion of the cost of this transformer originally recorded to plant in 2009 and retired in 2010 back to plant so these \$'s could be included in the installed cost of the replacement transformer.

CATEGORY 1: none

CATEGORY 2: #364 = <\$129> UMF,<\$45> CF; #365 = <\$237> UMF, <\$10> CF; #366 = \$0 UMF, \$0 CF; #367 = <\$79> UMF, <\$19> CF; #369 = <\$39> UMF, \$0 CF; #373 = <\$92> UMF, \$0 CF

CATEGORY 3: #366 = \$504 UMF, <\$504> CF; #367 = \$903 UMF, <\$903> CF

CATEGORY 4: #364 = \$129 UMF, \$47 CF; #365 \$375 UMF, \$59 CF; #367 = \$274 UMF, \$93 CF

CATEGORY 5: #368 = \$1,181

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC

--Plant Financed by Utility or Municipality--

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

| Primary Plant Accounts (a) | Balance First of Year (b) | Rate % Used (c) | Accruals During Year (d) | |
|-----------------------------------------------|---------------------------------|-----------------------|--------------------------------|----|
| STEAM PRODUCTION PLANT | | | | |
| Structures and Improvements (311) | 0 | 0.00% | | 1 |
| Boiler Plant Equipment (312) | 0 | 0.00% | | 2 |
| Engines and Engine Driven Generators (313) | 0 | 0.00% | | 3 |
| Turbogenerator Units (314) | 0 | 0.00% | | 4 |
| Accessory Electric Equipment (315) | 0 | 0.00% | | 5 |
| Miscellaneous Power Plant Equipment (316) | 0 | 0.00% | | 6 |
| Total Steam Production Plant | 0 | | 0 | |
| HYDRAULIC PRODUCTION PLANT | | | | |
| Structures and Improvements (331) | 0 | 0.00% | | 7 |
| Reservoirs, Dams and Waterways (332) | 0 | 0.00% | | 8 |
| Water Wheels, Turbines and Generators (333) | 0 | 0.00% | | 9 |
| Accessory Electric Equipment (334) | 0 | 0.00% | | 10 |
| Miscellaneous Power Plant Equipment (335) | 0 | 0.00% | | 11 |
| Roads, Railroads and Bridges (336) | 0 | 0.00% | | 12 |
| Total Hydraulic Production Plant | 0 | | 0 | |
| OTHER PRODUCTION PLANT | | | | |
| Structures and Improvements (341) | 0 | 0.00% | | 13 |
| Fuel Holders, Producers and Accessories (342) | 0 | 0.00% | | 14 |
| Prime Movers (343) | 0 | 0.00% | | 15 |
| Generators (344) | 0 | 0.00% | | 16 |
| Accessory Electric Equipment (345) | 0 | 0.00% | | 17 |
| Miscellaneous Power Plant Equipment (346) | 0 | 0.00% | | 18 |
| Total Other Production Plant | 0 | | 0 | |
| TRANSMISSION PLANT | | | | |
| Structures and Improvements (352) | 0 | 0.00% | | 19 |
| Station Equipment (353) | 0 | 0.00% | | 20 |
| Towers and Fixtures (354) | 0 | 0.00% | | 21 |
| Poles and Fixtures (355) | 0 | 0.00% | | 22 |
| Overhead Conductors and Devices (356) | 0 | 0.00% | | 23 |
| Underground Conduit (357) | 0 | 0.00% | | 24 |
| Underground Conductors and Devices (358) | 0 | 0.00% | | 25 |
| Roads and Trails (359) | 0 | 0.00% | | 26 |
| Total Transmission Plant | 0 | | 0 | |
| DISTRIBUTION PLANT | | | | |
| Structures and Improvements (361) | 183,924 | 3.18% | 22,132 | 27 |
| Station Equipment (362) | 939,974 | 3.23% | 95,262 | 28 |
| Storage Battery Equipment (363) | 2,106 | 4.00% | 468 | 29 |

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

| Account (e) | Book Cost of Plant Retired (f) | Cost of Removal (g) | Salvage (h) | Adjustments Increase or (Decrease) (i) | Balance End of Year (j) | |
|----------------|--------------------------------------|---------------------------|----------------|-------------------------------------------------|-------------------------------|----|
| 311 | | | | | 0 | 1 |
| 312 | | | | | 0 | 2 |
| 313 | | | | | 0 | 3 |
| 314 | | | | | 0 | 4 |
| 315 | | | | | 0 | 5 |
| 316 | | | | | 0 | 6 |
| | 0 | 0 | 0 | 0 | 0 | |
| 331 | | | | | 0 | 7 |
| 332 | | | | | 0 | 8 |
| 333 | | | | | 0 | 9 |
| 334 | | | | | 0 | 10 |
| 335 | | | | | 0 | 11 |
| 336 | | | | | 0 | 12 |
| | 0 | 0 | 0 | 0 | 0 | |
| 341 | | | | | 0 | 13 |
| 342 | | | | | 0 | 14 |
| 343 | | | | | 0 | 15 |
| 344 | | | | | 0 | 16 |
| 345 | | | | | 0 | 17 |
| 346 | | | | | 0 | 18 |
| | 0 | 0 | 0 | 0 | 0 | |
| 352 | | | | | 0 | 19 |
| 353 | | | | | 0 | 20 |
| 354 | | | | | 0 | 21 |
| 355 | | | | | 0 | 22 |
| 356 | | | | | 0 | 23 |
| 357 | | | | | 0 | 24 |
| 358 | | | | | 0 | 25 |
| 359 | | | | | 0 | 26 |
| | 0 | 0 | 0 | 0 | 0 | |
| 361 | | | | | 206,056 | 27 |
| 362 | | 6,541 | | | 1,028,695 | 28 |
| 363 | | | | | 2,574 | 29 |

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC

--Plant Financed by Utility or Municipality--

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

| Primary Plant Accounts (a) | Balance First of Year (b) | Rate % Used (c) | Accruals During Year (d) | |
|-------------------------------------------------------|---------------------------------|-----------------------|--------------------------------|----|
| DISTRIBUTION PLANT | | | | |
| Poles, Towers and Fixtures (364) | 139,148 | 3.26% | 55,193 | 30 |
| Overhead Conductors and Devices (365) | 157,869 | 3.44% | 60,722 | 31 |
| Underground Conduit (366) | 110,105 | 2.50% | 23,635 | 32 |
| Underground Conductors and Devices (367) | 1,235,708 | 4.63% | 193,430 | 33 |
| Line Transformers (368) | 599,792 | 3.03% | 68,001 | 34 |
| Services (369) | 341,061 | 2.62% | 23,346 | 35 |
| Meters (370) | 256,549 | 3.17% | 15,428 | 36 |
| Installations on Customers' Premises (371) | 1,099 | 3.87% | 515 | 37 |
| Leased Property on Customers' Premises (372) | 0 | 0.00% | | 38 |
| Street Lighting and Signal Systems (373) | 520,738 | 2.72% | 34,632 | 39 |
| Total Distribution Plant | 4,488,073 | | 592,764 | |
| GENERAL PLANT | | | | |
| Structures and Improvements (390) | 292,706 | 2.50% | 28,742 | 40 |
| Office Furniture and Equipment (391) | 45,533 | 6.25% | 3,407 | 41 |
| Computer Equipment (391.1) | 42,513 | 14.29% | 11,089 | 42 |
| Transportation Equipment (392) | 97,128 | 6.99% | 14,408 | 43 |
| Stores Equipment (393) | 8,097 | 4.00% | 1,065 | 44 |
| Tools, Shop and Garage Equipment (394) | 59,665 | 6.67% | 7,811 | 45 |
| Laboratory Equipment (395) | 53,114 | 5.56% | 3,192 | 46 |
| Power Operated Equipment (396) | 215,734 | 3.82% | 20,629 | 47 |
| Communication Equipment (397) | 230,778 | 7.69% | 19,508 | 48 |
| SCADA Equipment (397.1) | 0 | 0.00% | | 49 |
| Miscellaneous Equipment (398) | 0 | 0.00% | | 50 |
| Total General Plant | 1,045,268 | | 109,851 | |
| Total accum. prov. directly assignable | 5,533,341 | | 702,615 | |
| Common Utility Plant Allocated to Electric Department | 0 | 0.00% | | 51 |
| Total accum. prov. for depreciation | 5,533,341 | | 702,615 | |
| GENERAL PLANT | | | | |
| Other Tangible Property (399) | 0 | 0.00% | | 52 |
| Total General Plant | 0 | | 0 | |
| Total accum. prov. directly assignable | 5,533,341 | | 702,615 | |

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

| Account (e) | Book Cost of Plant Retired (f) | Cost of Removal (g) | Salvage (h) | Adjustments Increase or (Decrease) (i) | Balance End of Year (j) | |
|----------------|--------------------------------------|---------------------------|----------------|-------------------------------------------------|-------------------------------|----|
| 364 | 20,788 | 19,232 | 2,837 | (130) | 157,028 | 30 |
| 365 | 22,163 | 9,093 | 3,717 | 138 | 191,190 | 31 |
| 366 | 2,813 | 169 | | 25 | 130,783 | 32 |
| 367 | 75,393 | 8,815 | 2,593 | 279 | 1,347,802 | 33 |
| 368 | 12,707 | 8,790 | 7,821 | 1,182 | 655,299 | 34 |
| 369 | 5,226 | 5,987 | (326) | (39) | 352,829 | 35 |
| 370 | 5,524 | | 408 | | 266,861 | 36 |
| 371 | 1,314 | 84 | 219 | | 435 | 37 |
| 372 | | | | | 0 | 38 |
| 373 | 12,995 | 4,748 | 6,021 | (92) | 543,556 | 39 |
| | 158,923 | 63,459 | 23,290 | 1,363 | 4,883,108 | |
| 390 | 13,205 | | | (1,171) | 307,072 | 40 |
| 391 | 930 | | | | 48,010 | 41 |
| 391.1 | 6,919 | | | | 46,683 | 42 |
| 392 | | | | | 111,536 | 43 |
| 393 | 839 | | | | 8,323 | 44 |
| 394 | 6,700 | | | | 60,776 | 45 |
| 395 | | | | | 56,306 | 46 |
| 396 | | | 12,000 | | 248,363 | 47 |
| 397 | 21,275 | | | | 229,011 | 48 |
| 397.1 | | | | | 0 | 49 |
| 398 | | | | | 0 | 50 |
| | 49,868 | 0 | 12,000 | (1,171) | 1,116,080 | |
| | 208,791 | 63,459 | 35,290 | 192 | 5,999,188 | |
| | | | | | 0 | 51 |
| | 208,791 | 63,459 | 35,290 | 192 | 5,999,188 | |
| 399 | | | | | 0 | 52 |
| | 0 | 0 | 0 | 0 | 0 | |
| | 208,791 | 63,459 | 35,290 | 192 | 5,999,188 | |

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

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

General footnotes

The PSC approved a change in depreciation rates effective 1/1/2008, however, the recommended fixed rates of 4.96% and 4.88% for acct #392 and #396 respectively were not implemented by the utility. These rates were described by the PSC as "optional" and the utility therefore decided to continue to depreciate each vehicle and piece of power operated equipment individually ensuring a) no piece of equipment is over depreciated and b) costs are recovered in an appropriate amount of time. With new rates effective 1/1/2011 the PSC did not suggest a fixed depreciation rate for these accounts and understands the utility's reasoning for depreciating by vehicle.

If Adjustments for any account are nonzero, please explain.

ADJUSTMENTS MADE IN 2010 ARE BROKEN DOWN INTO THE FOLLOWING CATEGORIES:

CATEGORY 1: In 2006 and beyond, staff has been performing an annual "syncing up" of the mapping table used by the utility engineers with the CPR ledger table used by the utility's accountants and the adjustments made to plant, offset through accumulated depreciation have been noted in this category. These annual entries should be minor as, since 2006, the utility has identified possible causes for the two tables getting out of sync and staff is working hard to eliminate any such situations.

CATEGORY 2 (prior year work order fixes): In 1999, the utility began using an automated CPR, work order and mapping system for tracking its electrical plant. Entries were made at that time to balance the utility's General Ledger with its new, automated CPR Ledger. The entries were made to the necessary plant account with an offsetting entry to the corresponding accumulated depreciation account. Since the CAD system was completed, some errors are being identified in what was considered to be "Plant in Service" prior to 1999. The automated CAD system is being corrected to reflect the actual plant in service, and as a result, when an error identifies a situation where plant was recorded in the wrong plant account, entries are made in the utility's General Ledger and CPR Ledger to transfer dollars from one plant account to another. The offsetting entry for these transfers is made to the corresponding accumulated depreciation accounts. The net effect of these transfers from one account to another is zero (although the effect on UMF plant in and of itself is not zero, because of percentage allocations used for these adjustments from prior years between UMF and CF plant), as the intent is NOT to modify the overall plant value that was determined upon final implementation of the CAD system in 1999.

CATEGORY 3: Shift plant \$'s from Customer-financed to Utility-financed as a result of embedded cost credits paid to developer in 2010 to correspond with timing of installation of electric services.

CATEGORY 4: To reverse a retirement made in 2009 in error.

CATEGORY 5: A transformer (utiltiy ID #2018) was purchased in 2009 and failed in 2010. The vendor replaced the transformer at no cost in 2010 but the utility still incurred installation costs for the replacement transformer. This adjustment shifts the undepreciated portion of the cost of this transformer originally recorded to plant in 2009 and retired in 2010 back to plant so these \$'s could be included in the installed cost of the replacement transformer.

CATEGORY 6: Fix prior year depreciation expense on building generator that should have been retired in 2006 but wasn't retired until 2010, so this entry effectively reverses depreciation expense booked for 4 years.

CATEGORY 1: none

CATEGORY 2: #364 = <\$129> UMF, <\$45> CF; #365 = <\$237> UMF, <\$10> CF; #366 = \$0 UMF, \$0 CF; #367 = <\$79> UMF, <\$19> CF; #369 = <\$39> UMF, \$0 CF; #373 = <\$92> UMF, \$0 CF

CATEGORY 3: #366 = \$25 UMF, <\$25> CF; #367 = \$84 UMF, <\$84> CF

CATEGORY 4: #364 = \$129 UMF, \$47 CF; #365 \$375 UMF, \$59 CF; #367 = \$274 UMF, \$93 CF

CATEGORY 5: #368 = \$1,181

CATEGORY 6: #390 = <\$1,171>

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

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

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

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

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

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

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

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

| Primary Plant Accounts (a) | Balance First of Year (b) | Rate % Used (c) | Accruals During Year (d) | |
|-------------------------------------------------------|---------------------------------|-----------------------|--------------------------------|------|
| DISTRIBUTION PLANT | | | | |
| Poles, Towers and Fixtures (364) | (1,109) | 3.26% | 4,632 | * 30 |
| Overhead Conductors and Devices (365) | 8,341 | 3.44% | 2,985 | * 31 |
| Underground Conduit (366) | 14,368 | 2.50% | 3,703 | * 32 |
| Underground Conductors and Devices (367) | 286,422 | 4.63% | 39,980 | * 33 |
| Line Transformers (368) | 0 | 0.00% | | 34 |
| Services (369) | 69,619 | 2.62% | 4,590 | 35 |
| Meters (370) | 0 | 0.00% | | 36 |
| Installations on Customers' Premises (371) | 0 | 0.00% | | 37 |
| Leased Property on Customers' Premises (372) | 0 | 0.00% | | 38 |
| Street Lighting and Signal Systems (373) | 148,656 | 2.72% | 10,852 | 39 |
| Total Distribution Plant | 526,297 | | 66,742 | |
| GENERAL PLANT | | | | |
| Structures and Improvements (390) | 2,075 | 2.50% | 250 | 40 |
| Office Furniture and Equipment (391) | 0 | 0.00% | | 41 |
| Computer Equipment (391.1) | 84,520 | 14.25% | 13,525 | 42 |
| Transportation Equipment (392) | 1,151 | 12.92% | 540 | 43 |
| Stores Equipment (393) | 0 | 0.00% | | 44 |
| Tools, Shop and Garage Equipment (394) | 0 | 0.00% | | 45 |
| Laboratory Equipment (395) | 0 | 0.00% | | 46 |
| Power Operated Equipment (396) | 0 | 0.00% | | 47 |
| Communication Equipment (397) | 0 | 0.00% | | 48 |
| SCADA Equipment (397.1) | 0 | 0.00% | | 49 |
| Miscellaneous Equipment (398) | 0 | 0.00% | | 50 |
| Total General Plant | 87,746 | | 14,315 | |
| Total accum. prov. directly assignable | 614,043 | | 81,057 | |
| Common Utility Plant Allocated to Electric Department | 0 | 0.00% | | 51 |
| Total accum. prov. for depreciation | 614,043 | | 81,057 | |
| GENERAL PLANT | | | | |
| Other Tangible Property (399) | 0 | 0.00% | | 52 |
| Total General Plant | 0 | | 0 | |
| Total accum. prov. directly assignable | 614,043 | | 81,057 | |

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

| Account (e) | Book Cost of Plant Retired (f) | Cost of Removal (g) | Salvage (h) | Adjustments Increase or (Decrease) (i) | Balance End of Year (j) | |
|----------------|--------------------------------------|---------------------------|----------------|-------------------------------------------------|-------------------------------|------|
| 364 | 3,487 | 1,809 | 512 | 2 | (1,259) | * 30 |
| 365 | 2,158 | 406 | 176 | 49 | 8,987 | * 31 |
| 366 | 300 | 34 | | (25) | 17,712 | * 32 |
| 367 | 20,265 | 1,784 | 551 | (10) | 304,894 | * 33 |
| 368 | | | | | 0 | 34 |
| 369 | 1,477 | 379 | (21) | | 72,332 | 35 |
| 370 | | | | | 0 | 36 |
| 371 | | | | | 0 | 37 |
| 372 | | | | | 0 | 38 |
| 373 | 3,525 | 641 | 1,413 | | 156,755 | 39 |
| | 31,212 | 5,053 | 2,631 | 16 | 559,421 | |
| 390 | | | | | 2,325 | 40 |
| 391 | | | | | 0 | 41 |
| 391.1 | | | | | 98,045 | 42 |
| 392 | | | | | 1,691 | 43 |
| 393 | | | | | 0 | 44 |
| 394 | | | | | 0 | 45 |
| 395 | | | | | 0 | 46 |
| 396 | | | | | 0 | 47 |
| 397 | | | | | 0 | 48 |
| 397.1 | | | | | 0 | 49 |
| 398 | | | | | 0 | 50 |
| | 0 | 0 | 0 | 0 | 102,061 | |
| | 31,212 | 5,053 | 2,631 | 16 | 661,482 | |
| | | | | | 0 | 51 |
| | 31,212 | 5,053 | 2,631 | 16 | 661,482 | |
| 399 | | | | | 0 | 52 |
| | 0 | 0 | 0 | 0 | 0 | |
| | 31,212 | 5,053 | 2,631 | 16 | 661,482 | |

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

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

General footnotes

See footnote on page E-9 describing depreciation rates used for acct #392.

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

Cost of removal on acct #364 has caused the accumulated depreciation balance to be below zero. Cost of removal is determined through standard labor allocations by the utility's automated work order system. A few years ago the utility modified (lowered) the standard labor allocation for removal on numerous #364 CPR units hoping to reduce cost of removal. However, between 1999 and approx. 2006, removal costs were recorded at an amount likely higher than what should have been recorded (more \$'s should have likely gone to plant installations vs. cost of removal).

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

For acct #391.1 the utility recorded a full year's depreciation expense in 2010, which caused the accumulated depreciation to exceed the plant balance. Therefore, until additional equipment is purchased, or retirement/salvage/cost of removal entries make the plant balance exceed the accumulated depreciation balance, no additional depreciation expense will be recorded in the next year(s).

If Adjustments for any account are nonzero, please explain.

ADJUSTMENTS MADE IN 2010 ARE BROKEN DOWN INTO THE FOLLOWING CATEGORIES:

CATEGORY 1: In 2006 and beyond, staff has been performing an annual "syncing up" of the mapping table used by the utility engineers with the CPR ledger table used by the utility's accountants and the adjustments made to plant, offset through accumulated depreciation have been noted in this category. These annual entries should be minor as, since 2006, the utility has identified possible causes for the two tables getting out of sync and staff is working hard to eliminate any such situations.

CATEGORY 2 (prior year work order fixes): In 1999, the utility began using an automated CPR, work order and mapping system for tracking its electrical plant. Entries were made at that time to balance the utility's General Ledger with its new, automated CPR Ledger. The entries were made to the necessary plant account with an offsetting entry to the corresponding accumulated depreciation account. Since the CAD system was completed, some errors are being identified in what was considered to be "Plant in Service" prior to 1999. The automated CAD system is being corrected to reflect the actual plant in service, and as a result, when an error identifies a situation where plant was recorded in the wrong plant account, entries are made in the utility's General Ledger and CPR Ledger to transfer dollars from one plant account to another. The offsetting entry for these transfers is made to the corresponding accumulated depreciation accounts. The net effect of these transfers from one account to another is zero (although the effect on UMF plant in and of itself is not zero, because of percentage allocations used for these adjustments from prior years between UMF and CF plant), as the intent is NOT to modify the overall plant value that was determined upon final implementation of the CAD system in 1999.

CATEGORY 3: Shift plant \$'s from Customer-financed to Utility-financed as a result of embedded cost credits paid to developer in 2010 to correspond with timing of installation of electric services.

CATEGORY 4: To reverse a retirement made in 2009 in error.

CATEGORY 1: none

CATEGORY 2: #364 = <\$129> UMF, <\$45> CF; #365 = <\$237> UMF, <\$10> CF; #366 = \$0 UMF, \$0 CF; #367 = <\$79> UMF, <\$19> CF; #369 = <\$39> UMF, \$0 CF; #373 = <\$92> UMF, \$0 CF

CATEGORY 3: #366 = \$25 UMF, <\$25> CF; #367 = \$84 UMF, <\$84> CF

CATEGORY 4: #364 = \$129 UMF, \$47 CF; #365 \$375 UMF, \$59 CF; #367 = \$274 UMF, \$93 CF

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

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TRANSMISSION AND DISTRIBUTION LINES

| Classification (a) | Miles of Line Owned | | | | | Total End of Year (f) |
|--------------------------------------------------------|----------------------|---------------------------------|-----------------------------------|-----------------------------------|----|-----------------------------|
| | First of Year (b) | Additions During Year (c) | Retirements During Year (d) | Adjustments During Year (e) | | |
| Primary Distribution System Voltage(s) -- Urban | | | | | | |
| Pole Lines | | | | | | |
| 2.4/4.16 kV (4kV) | 13 | | 2 | | 11 | 1 |
| 7.2/12.5 kV (12kV) | 0 | | | | 0 | 2 |
| 14.4/24.9 kV (25kV) | 20 | 4 | | | 24 | 3 |
| Other: | | | | | | |
| NONE | 0 | | | | 0 | 4 |
| Underground Lines | | | | | | |
| 2.4/4.16 kV (4kV) | 21 | | 1 | | 20 | 5 |
| 7.2/12.5 kV (12kV) | 0 | | | | 0 | 6 |
| 14.4/24.9 kV (25kV) | 32 | 1 | | | 33 | 7 |
| Other: | | | | | | |
| NONE | 0 | | | | 0 | 8 |
| Primary Distribution System Voltage(s) -- Rural | | | | | | |
| Pole Lines | | | | | | |
| 2.4/4.16 kV (4kV) | 0 | | | | 0 | 9 |
| 7.2/12.5 kV (12kV) | 0 | | | | 0 | 10 |
| 14.4/24.9 kV (25kV) | 7 | | | | 7 | 11 |
| Other: | | | | | | |
| NONE | 0 | | | | 0 | 12 |
| Underground Lines | | | | | | |
| 2.4/4.16 kV (4kV) | 2 | | 1 | | 1 | 13 |
| 7.2/12.5 kV (12kV) | 0 | | | | 0 | 14 |
| 14.4/24.9 kV (25kV) | 5 | 2 | | | 7 | 15 |
| Other: | | | | | | |
| NONE | 0 | | | | 0 | 16 |
| Transmission System | | | | | | |
| Pole Lines | | | | | | |
| 34.5 kV | 0 | | | | 0 | 17 |
| 69 kV | 0 | | | | 0 | 18 |
| 115 kV | 0 | | | | 0 | 19 |
| 138 kV | 0 | | | | 0 | 20 |
| Other: | | | | | | |
| NONE | 0 | | | | 0 | 21 |
| Underground Lines | | | | | | |
| 34.5 kV | 0 | | | | 0 | 22 |
| 69 kV | 0 | | | | 0 | 23 |
| 115 kV | 0 | | | | 0 | 24 |
| 138 kV | 0 | | | | 0 | 25 |
| Other: | | | | | | |
| NONE | 0 | | | | 0 | 26 |

RURAL LINE CUSTOMERS

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

| Particulars (a) | Amount (b) | |
|------------------------------------------------------|---------------|-----------|
| Customers added on rural lines during year: | | 1 |
| Farm Customers | | 2 |
| Nonfarm Customers | | 3 |
| Total | 0 | 4 |
| Customers on rural lines at end of year: | | 5 |
| Rural Customers (served at rural rates): | | 6 |
| Farm | | 7 |
| Nonfarm | | 8 |
| Total | 0 | 9 |
| Customers served at other than rural rates: | | 10 |
| Farm | 1 | 11 |
| Nonfarm | 330 | 12 |
| Total | 331 | 13 |
| Total customers on rural lines at end of year | 331 | 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 | 18,291 | Monday | 01/04/2010 | 17:01 | 9,846 | * 1 |
| February | 02 | 16,989 | Monday | 02/01/2010 | 18:01 | 8,502 | 2 |
| March | 03 | 16,049 | Tuesday | 03/02/2010 | 18:01 | 8,772 | 3 |
| April | 04 | 14,254 | Monday | 04/12/2010 | 19:01 | 7,981 | 4 |
| May | 05 | 20,104 | Monday | 05/24/2010 | 14:01 | 8,769 | 5 |
| June | 06 | 21,890 | Tuesday | 06/22/2010 | 17:01 | 9,509 | 6 |
| July | 07 | 24,065 | Tuesday | 07/06/2010 | 16:01 | 11,762 | 7 |
| August | 08 | 25,360 | Thursday | 08/12/2010 | 16:01 | 11,666 | 8 |
| September | 09 | 20,916 | Thursday | 09/02/2010 | 16:01 | 8,818 | 9 |
| October | 10 | 15,520 | Monday | 10/25/2010 | 19:01 | 8,549 | 10 |
| November | 11 | 17,629 | Tuesday | 11/30/2010 | 17:01 | 8,683 | 11 |
| December | 12 | 18,779 | Tuesday | 12/14/2010 | 17:01 | 10,030 | 12 |
| Total | | 229,846 | | | | 112,887 | |

System Name CEDARBURG LIGHT & WATER COMM.

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. |

MONTHLY PEAK DEMAND AND ENERGY USAGE

Monthly Peak Demand and Energy Usage (Page E-14)

General footnotes

Prior to 2010, the "beginning peak time" reported by the utility was actually the "ending peak time."

Beginning in 2010, the "beginning peak time" is the beginning peak time. As an example, if Cedarburg's power supplier, WPPI Energy, lists 6:00 pm as the peak time on the utility's power bill, Cedarburg has reported 17:01 as the beginning peak time on schedule E-14.

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 | 112,887 | 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 | 112,887 | 15 |
| Disposition of Energy | | |
| Sales to Ultimate Consumers (including interdepartmental sales) | 109,161 | 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.) | 177 | 22 |
| Total Used by Company | 177 | 23 |
| Total Sold and Used | 109,338 | 24 |
| Energy Losses: | | |
| Transmission Losses (if applicable) | | 26 |
| Distribution Losses | 3,549 | 27 |
| Total Energy Losses | 3,549 | 28 |
| Loss Percentage (% Total Energy Losses of Total Source of Energy) | 3.1439% | 29 |
| Total Disposition of Energy | 112,887 | 30 |

SALES OF ELECTRICITY BY RATE SCHEDULE

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

| Type of Sales/Rate Class Title (a) | Rate Schedule (b) | Avg. No. of Customers (c) | kWh (000 Omitted) (d) | |
|-------------------------------------------------------------|----------------------|------------------------------|-----------------------------|----|
| Residential Sales | | | | |
| RESIDENTIAL SERVICE | RG-1 | 5,129 | 43,917 | 1 |
| RESIDENTIAL SERVICE - OPTIONAL TIME-OF-DAY | RG-2 | 61 | 796 | 2 |
| Total Sales for Residential Sales | | 5,190 | 44,713 | |
| Commercial & Industrial | | | | |
| SMALL POWER | CP-1 | 37 | 10,560 | 3 |
| SMALL POWER - OPTIONAL TIME-OF-DAY | CP-2 | 6 | 3,675 | 4 |
| LARGE POWER - TIME-OF-DAY | CP-3 | 11 | 13,999 | 5 |
| INDUSTRIAL POWER - TIME-OF-DAY | CP-4 | 3 | 17,546 | 6 |
| GENERAL SERVICE | GS-1 | 805 | 15,935 | 7 |
| GENERAL SERVICE - OPTIONAL TIME-OF-DAY | GS-2 | 8 | 456 | 8 |
| INTERDEPARTMENTAL | MP-1 | 6 | 1,039 | 9 |
| SECURITY LIGHTING | MS-1 | 48 | 77 | 10 |
| Total Sales for Commercial & Industrial | | 924 | 63,287 | |
| Public Street & Highway Lighting | | | | |
| PUBLIC STREET LIGHTING | MS-1 | 2 | 1,121 | 11 |
| DOWNTOWN STREET LIGHTING | MS-1 | 1 | 40 | 12 |
| Total Sales for Public Street & Highway Lighting | | 3 | 1,161 | |
| Sales for Resale | | | | |
| NONE | | | | 13 |
| Total Sales for Sales for Resale | | 0 | 0 | |
| TOTAL SALES FOR ELECTRICITY | | 6,117 | 109,161 | |

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) | |
|------------------|---------------------------------------|---------------------------|-------------------------|------------------------------|----|
| | | 4,677,086 | 375,807 | 5,052,893 | 1 |
| | | 76,732 | 6,701 | 83,433 | 2 |
| 0 | 0 | 4,753,818 | 382,508 | 5,136,326 | |
| 38,146 | 50,156 | 1,024,688 | 91,948 | 1,116,636 | 3 |
| 8,696 | 10,142 | 303,301 | 32,114 | 335,415 | 4 |
| 35,240 | 42,457 | 1,139,570 | 119,519 | 1,259,089 | 5 |
| 35,892 | 48,246 | 1,293,278 | 150,592 | 1,443,870 | 6 |
| | | 1,619,717 | 131,809 | 1,751,526 | 7 |
| | | 42,507 | 3,870 | 46,377 | 8 |
| | | 90,342 | 8,822 | 99,164 | 9 |
| | | 10,471 | 617 | 11,088 | 10 |
| 117,974 | 151,001 | 5,523,874 | 539,291 | 6,063,165 | |
| | | 220,707 | 8,935 | 229,642 | 11 |
| | | 56,056 | 311 | 56,367 | 12 |
| 0 | 0 | 276,763 | 9,246 | 286,009 | |
| | | | | 0 | 13 |
| 0 | 0 | 0 | 0 | 0 | |
| 117,974 | 151,001 | 10,554,455 | 931,045 | 11,485,500 | |

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 | | | | 1 |
| Point of Delivery | CEDARBURG | | | | 2 |
| Type of Power Purchased (firm, dump, etc.) | FIRM | | | | 3 |
| Voltage at Which Delivered | 138000 | | | | 4 |
| Point of Metering | CEDARBURG | | | | 5 |
| Total of 12 Monthly Maximum Demands -- kW | 229,846 | | | | 6 |
| Average load factor | 67.2797% | | | | 7 |
| Total Cost of Purchased Power | 8,556,485 | | | | 8 |
| Average cost per kWh | 0.0758 | | | | 9 |
| On-Peak Hours (if applicable) | 8:00 AM - 8:00 PM | | | | 10 |
| Monthly purchases --- kWh (000): | On-peak | Off-peak | On-peak | Off-peak | 11 |
| January | 3,728 | 6,119 | | | 12 |
| February | 3,552 | 4,949 | | | 13 |
| March | 3,782 | 4,990 | | | 14 |
| April | 3,421 | 4,559 | | | 15 |
| May | 3,434 | 5,335 | | | 16 |
| June | 4,151 | 5,358 | | | 17 |
| July | 4,827 | 6,936 | | | 18 |
| August | 5,044 | 6,621 | | | 19 |
| September | 3,738 | 5,080 | | | 20 |
| October | 3,466 | 5,083 | | | 21 |
| November | 3,589 | 5,095 | | | 22 |
| December | 4,310 | 5,720 | | | 23 |
| Total kWh (000) | 47,042 | 65,845 | | | 24 |

Footnotes:

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

Footnotes:

PRODUCTION STATISTICS TOTALS

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

PRODUCTION STATISTICS

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

STEAM PRODUCTION PLANTS

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

Boilers

| Name of Plant (a) | Unit No. (b) | Year Installed (c) | Rated Steam Pressure (lbs.) (d) | Rated Steam Temp. F. (e) | Type (f) | Fuel Type and Firing Method (g) | Rated Maxi- mum Steam Pressure (1000 lbs./hr.) (h) | |
|----------------------|-----------------|--------------------------|---------------------------------------------|-----------------------------------|-------------|---------------------------------------|----------------------------------------------------------------|---|
| N/A | 0 | | | | | | | 1 |
| NONE | | | | | | | | 2 |
| Total | | | | | | | <u>0</u> | |

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 | | | | | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> |

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) | |
|----------------------|-----------------|--------------------------|------------------------------------|---------------------|------------|------------------------------|-----------------|
| N/A | 0 | | | | | | 1 |
| NONE | | | | | | | 2 |
| | | | | | | Total | <u>0</u> |

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) |
| | | | | | | 1 | |
| | | | | | | 2 | |
| <div style="display: flex; justify-content: space-between;"> Total 0 0 0 0 0 </div> | | | | | | | |

HYDRAULIC GENERATING PLANTS

| Name of Plant (a) | Name of Stream (b) | Control (Attended, Automatic or Remote) (c) | Type (d) | Prime Movers | | | | Rated HP Each Unit (h) | 1 |
|----------------------|-----------------------|---------------------------------------------------------|-------------|-----------------|--------------------------|------------|------------------------------|------------------------------|---|
| | | | | Unit No. (e) | Year Installed (f) | RPM (g) | Rated HP Each Unit (h) | | |
| N/A | 0 | 0 | 0 | 0 | | | | 1 | |
| | | | | | | | Total | 0 | |

HYDRAULIC GENERATING PLANTS (cont.)

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

1

SUBSTATION EQUIPMENT

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

| Particulars (a) | Utility Designation | | | | | |
|---------------------------------------|--------------------------------------------------------------------------------------|-----------|-----------|------------|------------|----|
| | (b) | (c) | (d) | (e) | (f) | |
| Name of Substation | LINCOLN | PLANT | NOWEST | SOUTH-T1 | SOUTH-T2 | 1 |
| Voltage--High Side | 24,900 | 24,900 | 24,900 | 138,000 | 138,000 | 2 |
| Voltage--Low Side | 4,160 | 4,160 | 4,160 | 24,900 | 24,900 | 3 |
| Num. Main Transformers in Operation | 1 | 1 | 1 | 1 | 1 | 4 |
| Total Capacity of Transformers in kVA | 6,250 | 5,000 | 7,000 | 30,000 | 30,000 | 5 |
| Number of Spare Transformers on Hand | 0 | 0 | 0 | 0 | 0 | 6 |
| 15-Minute Maximum Demand in kW | 2,727 | 3,436 | 2,333 | 17,133 | 8,227 | 7 |
| Dt and Hr of Such Maximum Demand | 08/12/2010 17:00 05/24/2010 19:00 07/28/2010 19:00 08/12/2010 16:00 08/12/2010 16:00 | | | | | 8 |
| Kwh Output | 8,967,563 | 6,970,297 | 7,563,549 | 77,864,338 | 35,022,532 | 9 |
| Footnotes | * | * | * | * | * | 10 |

SUBSTATION EQUIPMENT (continued)

| Particulars (g) | Utility Designation | | | | | |
|----------------------------------------|---------------------|-----|-----|-----|-----|----|
| | (h) | (i) | (j) | (k) | (l) | |
| 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 | | | | | |
|----------------------------------------|---------------------|-----|-----|-----|-----|----|
| | (n) | (o) | (p) | (q) | (r) | |
| 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 |

SUBSTATION EQUIPMENT

Substation Equipment (Page E-26)

General footnotes

At our NOWEST substation, data was unavailable in December 2010, so the data submitted here is for the remaining months.

At our LINCOLN substation, data was unavailable in July 2010, so the data submitted here is for the remaining months.

Our MIDTOWN substation meter had a data collection problem from the end of May through December 2010, so the data submitted here is for what was available.

For South T1 & South T2 substations: Prior to 2010, the "beginning peak time" reported by the utility was actually the "ending peak time."

Beginning in 2010, the "beginning peak time" is the beginning peak time. As an example, if Cedarburg's power supplier, WPPI Energy, lists 6:00 pm as the peak time on the utility's power bill, Cedarburg has reported 17:00 as the beginning peak time on schedule E-26.

ELECTRIC DISTRIBUTION METERS & LINE TRANSFORMERS

| Particulars (a) | Number of Watt-Hour Meters (b) | Line Transformers | | |
|-----------------------------------------------------|-----------------------------------------|-------------------|----------------------------|-----------|
| | | Number (c) | Total Cap. (kVA) (d) | |
| Number first of year | 6,315 | 1,349 | 80,436 | * 1 |
| Acquired during year | 15 | 66 | 4,077 | 2 |
| Total | 6,330 | 1,415 | 84,513 | 3 |
| Retired during year | 22 | 30 | 740 | 4 |
| Sales, transfers or adjustments increase (decrease) | (1) | | | 5 |
| Number end of year | 6,307 | 1,385 | 83,773 | 6 |
| Number end of year accounted for as follows: | | | | 7 |
| In customers' use | 6,073 | 1,090 | 66,302 | 8 |
| In utility's use | 14 | 2 | 75 | 9 |
| Locked meters on customers' premises | | | | 10 |
| In stock | 220 | 293 | 17,396 | 12 |
| Total end of year | 6,307 | 1,385 | 83,773 | 13 |

ELECTRIC DISTRIBUTION METERS & LINE TRANSFORMERS

Electric Distribution Meters & Line Transformers (Page E-27)

General footnotes

The electric meter count was adjusted by <1> to balance with customer counts of 6,307. The utility assumes this adjustment was necessary due to a difference in timing between the customer count report and the finalization of meter plant for the year.

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 | | | | |
| NONE | | 0 | | 1 |
| Total | | 0 | 0 | |
| Ornamental | | | | |
| Fluorescent | 18 | 57 | 4,308 | 2 |
| Metal Halide/Halogen | 70 | 9 | 2,721 | 3 |
| Metal Halide/Halogen | 175 | 51 | 38,554 | 4 |
| Sodium Vapor | 70 | 4 | 1,217 | 5 |
| Sodium Vapor | 100 | 307 | 156,605 | 6 |
| Sodium Vapor | 150 | 499 | 373,671 | 7 |
| Sodium Vapor | 250 | 359 | 583,878 | 8 |
| Total | | 1,286 | 1,160,954 | |
| Other | | | | |
| NONE | | 0 | | 9 |
| Total | | 0 | 0 | |