



3013 (01-03-11)

**ANNUAL REPORT**

OF

Name: PLYMOUTH UTILITIES

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Principal Office: 12 S. MILWAUKEE ST.  
P.O. BOX 277  
PLYMOUTH, WI 53073-0277

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For the Year Ended: DECEMBER 31, 2010

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

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

## GENERAL RULES FOR REPORTING

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



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## IDENTIFICATION AND OWNERSHIP

**Exact Utility Name:** PLYMOUTH UTILITIES

**Utility Address:** 12 S. MILWAUKEE ST.

P.O. BOX 277

PLYMOUTH, WI 53073-0277

**When was utility organized?** 9/24/1901

**Report any change in name:**

**Effective Date:**

**Utility Web Site:** plymouthutilities.com

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

**Name:** HOWARD R. BUNKERT

**Title:** FINANCE MANAGER

**Office Address:**

12 S. MILWAUKEE ST.

P.O. BOX 277

PLYMOUTH, WI 53073-0277

**Telephone:** (920) 893 - 1471

**Fax Number:** (920) 892 - 2760

**Email Address:** hbunkert@plymouthutilities.com

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

**Name:** DONALD O. POHLMAN

**Title:** MAYOR

**Office Address:**

128 SMITH ST.

P.O. BOX 107

PLYMOUTH, WI 53073-0107

**Telephone:** (920) 893 - 1271

**Fax Number:** (920) 893 - 0183

**Email Address:** mayorpohlman@excel.net

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

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

**Name:**

**Title:**

**Office Address:** BAKER TILLEY VIRCHOW KRAUSE, LLP

10 TERRACE CT.

P.O. BOX 7398

MADISON, WI 53707-7398

**Telephone:** (800) 362 - 7301

**Fax Number:** (608) 249 - 8532

**Email Address:** aworthman@bakertilley.com

**Date of most recent audit report:** 2/19/2011

**Period covered by most recent audit:** 2010

### IDENTIFICATION AND OWNERSHIP

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

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**Name:** JOHN T. MACKINNON

**Title:** MANAGER

**Office Address:**

12 S. MILWAUKEE ST.  
P.O. BOX 277  
PLYMOUTH, WI 53073-0277

**Telephone:** (920) 893 - 1471

**Fax Number:** (920) 892 - 2760

**Email Address:** jmackinnon@plymouthutilities.com

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**Name of utility commission/committee:** Plymouth Common Council

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

- JOHN P. ANDERSON, ALDERPERSON
  - DOUGLAS E. DOBRATZ, ALDERPERSON
  - JAMES FALLER, ALDERPERSON
  - JACK W. FERNSLER, ALDERPERSON
  - CHARLES J. HANSEN, ALDERPERSON
  - PATRICIA HUBERTY, CLERK
  - JACQUELINE JARVIS, ALDERPERSON
  - RONALD LADE, ALDERPERSON
  - DONALD O. POHLMAN, MAYOR
  - JAMES SEDLACEK, ALDERPERSON
- 

**Is sewer service rendered by the utility?** YES

**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?** YES

**Date of Ordinance:** 12/29/1953

**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

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

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**Firm Name:** NONE

**Contact Person:**

**Title:**

**Telephone:**

**Fax Number:**

**Email Address:**

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

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

## INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	25,132,383	23,295,968	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	21,053,342	19,083,956	2
Depreciation Expense (403)	1,660,260	1,627,860	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	883,924	830,813	5
<b>Total Operating Expenses</b>	<b>23,597,526</b>	<b>21,542,629</b>	
<b>Net Operating Income</b>	<b>1,534,857</b>	<b>1,753,339</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>1,534,857</b>	<b>1,753,339</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	29,454	18,969	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	1,046,023	987,823	10
Miscellaneous Nonoperating Income (421)	84,324	738,694	11
<b>Total Other Income</b>	<b>1,159,801</b>	<b>1,745,486</b>	
<b>Total Income</b>	<b>2,694,658</b>	<b>3,498,825</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	(180,204)	(180,204)	12
Other Income Deductions (426)	363,633	360,816	13
<b>Total Miscellaneous Income Deductions</b>	<b>183,429</b>	<b>180,612</b>	
<b>Income Before Interest Charges</b>	<b>2,511,229</b>	<b>3,318,213</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	968,393	942,095	14
Amortization of Debt Discount and Expense (428)	27,965	32,833	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	203	667	18
Interest Charged to Construction--Cr. (432)	0	0	19
<b>Total Interest Charges</b>	<b>996,561</b>	<b>975,595</b>	
<b>Net Income</b>	<b>1,514,668</b>	<b>2,342,618</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	48,395,268	46,065,582	20
Balance Transferred from Income (433)	1,514,668	2,342,618	21
Miscellaneous Credits to Surplus (434)	30,607	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	55,204	12,932	25
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>49,885,339</b>	<b>48,395,268</b>	

## DETAILS OF INCOME STATEMENT ACCOUNTS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
<b>UTILITY OPERATING INCOME</b>				
<b>Operating Revenues (400):</b>				
Derived	25,132,383	0	25,132,383	1
<b>Total (Acct. 400):</b>	<b>25,132,383</b>	<b>0</b>	<b>25,132,383</b>	
<b>Operation and Maintenance Expense (401-402):</b>				
Derived	21,053,342	0	21,053,342	2
<b>Total (Acct. 401-402):</b>	<b>21,053,342</b>	<b>0</b>	<b>21,053,342</b>	
<b>Depreciation Expense (403):</b>				
Derived	1,660,260	0	1,660,260	3
<b>Total (Acct. 403):</b>	<b>1,660,260</b>	<b>0</b>	<b>1,660,260</b>	
<b>Amortization Expense (404-407):</b>				
Derived	0	0	0	4
<b>Total (Acct. 404-407):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Taxes (408):</b>				
Derived	883,924	0	883,924	5
<b>Total (Acct. 408):</b>	<b>883,924</b>	<b>0</b>	<b>883,924</b>	
<b>Revenues from Utility Plant Leased to Others (412):</b>				
NONE			0	6
<b>Total (Acct. 412):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Expenses of Utility Plant Leased to Others (413):</b>				
NONE			0	7
<b>Total (Acct. 413):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TOTAL UTILITY OPERATING INCOME:</b>	<b>1,534,857</b>	<b>0</b>	<b>1,534,857</b>	
<b>OTHER INCOME</b>				
<b>Income from Merchandising, Jobbing and Contract Work (415-416):</b>				
Derived	29,454	0	29,454	8
<b>Total (Acct. 415-416):</b>	<b>29,454</b>	<b>0</b>	<b>29,454</b>	
<b>Income from Nonutility Operations (417):</b>				
NONE			0	9
<b>Total (Acct. 417):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Nonoperating Rental Income (418):</b>				
NONE			0	10
<b>Total (Acct. 418):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Interest and Dividend Income (419):</b>				
INTEREST EARNINGS ATC, REPO, ZIEGLERS, LGIP, COMM INVTM	1,046,023		1,046,023	11
<b>Total (Acct. 419):</b>	<b>1,046,023</b>	<b>0</b>	<b>1,046,023</b>	
<b>Miscellaneous Nonoperating Income (421):</b>				
Contributed Plant - Water		388	388	12
Contributed Plant - Sewer			0	13
Contributed Plant - Electric		83,936	83,936	14

## DETAILS OF INCOME STATEMENT ACCOUNTS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
<b>OTHER INCOME</b>				
<b>Miscellaneous Nonoperating Income (421):</b>				
NONE			0	15
<b>Total (Acct. 421):</b>	<b>0</b>	<b>84,324</b>	<b>84,324</b>	
<b>TOTAL OTHER INCOME:</b>	<b>1,075,477</b>	<b>84,324</b>	<b>1,159,801</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>				
<b>Miscellaneous Amortization (425):</b>				
Regulatory Liability (253) Amortization	(180,204)	0	(180,204)	16
NONE			0	17
<b>Total (Acct. 425):</b>	<b>(180,204)</b>	<b>0</b>	<b>(180,204)</b>	
<b>Other Income Deductions (426):</b>				
Depreciation Expense on Contributed Plant - Water	0	61,446	61,446	18
Depreciation Expense on Contributed Plant - Sewer	0	191,349	191,349	19
Depreciation Expense on Contributed Plant - Electric	0	110,825	110,825	20
TRUE-UP REPORT	13		13	21
<b>Total (Acct. 426):</b>	<b>13</b>	<b>363,620</b>	<b>363,633</b>	
<b>TOTAL MISCELLANEOUS INCOME DEDUCTIONS:</b>	<b>(180,191)</b>	<b>363,620</b>	<b>183,429</b>	
<b>INTEREST CHARGES</b>				
<b>Interest on Long-Term Debt (427):</b>				
Derived	968,393	0	968,393	22
<b>Total (Acct. 427):</b>	<b>968,393</b>	<b>0</b>	<b>968,393</b>	
<b>Amortization of Debt Discount and Expense (428):</b>				
AMORTIZED DEBT DISCOUNT	15,958	0	15,958	23
AMORTIZED LOSS ADVANCE REFUNDING	12,007		12,007	24
<b>Total (Acct. 428):</b>	<b>27,965</b>	<b>0</b>	<b>27,965</b>	
<b>Amortization of Premium on Debt--Cr. (429):</b>				
NONE			0	25
<b>Total (Acct. 429):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Interest on Debt to Municipality (430):</b>				
Derived	0	0	0	26
<b>Total (Acct. 430):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other Interest Expense (431):</b>				
Derived	203	0	203	27
<b>Total (Acct. 431):</b>	<b>203</b>	<b>0</b>	<b>203</b>	
<b>Interest Charged to Construction--Cr. (432):</b>				
NONE			0	28
<b>Total (Acct. 432):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TOTAL INTEREST CHARGES:</b>	<b>996,561</b>	<b>0</b>	<b>996,561</b>	
<b>NET INCOME:</b>	<b>1,793,964</b>	<b>(279,296)</b>	<b>1,514,668</b>	

## DETAILS OF INCOME STATEMENT ACCOUNTS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
<b>EARNED SURPLUS</b>				
<b>Unappropriated Earned Surplus (Beginning of Year) (216):</b>				
Derived	30,932,334	17,462,934	<b>48,395,268</b>	<b>29</b>
<b>Total (Acct. 216):</b>	<b>30,932,334</b>	<b>17,462,934</b>	<b>48,395,268</b>	
<b>Balance Transferred from Income (433):</b>				
Derived	1,793,964	(279,296)	<b>1,514,668</b>	<b>30</b>
<b>Total (Acct. 433):</b>	<b>1,793,964</b>	<b>(279,296)</b>	<b>1,514,668</b>	
<b>Miscellaneous Credits to Surplus (434):</b>				
AUDIT ADJUSTMENT 2009	30,607		<b>30,607</b>	<b>* 31</b>
<b>Total (Acct. 434):</b>	<b>30,607</b>	<b>0</b>	<b>30,607</b>	
<b>Miscellaneous Debits to Surplus--Debit (435):</b>				
NONE			<b>0</b>	<b>32</b>
<b>Total (Acct. 435)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Appropriations of Surplus--Debit (436):</b>				
Detail appropriations to (from) account 215			<b>0</b>	<b>33</b>
<b>Total (Acct. 436)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Appropriations of Income to Municipal Funds--Debit (439):</b>				
PROJECT COSTS	55,204		<b>55,204</b>	<b>34</b>
<b>Total (Acct. 439)--Debit:</b>	<b>55,204</b>	<b>0</b>	<b>55,204</b>	
<b>UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):</b>	<b>32,701,701</b>	<b>17,183,638</b>	<b>49,885,339</b>	

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## DETAILS OF INCOME STATEMENT ACCOUNTS

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### Details of Income Statement Accounts (Page F-02)

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

Acct #434 Misc. Credits to Surplus - 2009 audit adjustment posted after the fact, need to follow-up.

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)		42,887			42,887	1
<b>Costs and Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold		11,552			11,552	2
Payroll		1,587			1,587	3
Materials		0			0	4
Taxes		294			294	5
<b>Other (list by major classes):</b>						
NONE					0	6
<b>Total costs and expenses</b>	<b>0</b>	<b>13,433</b>	<b>0</b>	<b>0</b>	<b>13,433</b>	
<b>Net income (or loss)</b>	<b>0</b>	<b>29,454</b>	<b>0</b>	<b>0</b>	<b>29,454</b>	

## REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	1,420,288	21,841,463	1,870,632	0	<b>25,132,383</b>	<b>1</b>
Less: interdepartmental sales	2,483		867	0	<b>3,350</b>	<b>2</b>
Less: interdepartmental rents	0	0		0	<b>0</b>	<b>3</b>
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	2,216				<b>2,216</b>	<b>4</b>
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained	5,957	58,646	4,875		<b>69,478</b>	<b>5</b>
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b>						
NONE					<b>0</b>	<b>6</b>
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>1,409,632</b>	<b>21,782,817</b>	<b>1,864,890</b>	<b>0</b>	<b>25,057,339</b>	

## DISTRIBUTION OF TOTAL PAYROLL

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

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	208,781	0	<b>208,781</b>	1
Electric operating expenses	644,416	0	<b>644,416</b>	2
Gas operating expenses	0	0	<b>0</b>	3
Heating operating expenses	0	0	<b>0</b>	4
Sewer operating expenses	328,525	0	<b>328,525</b>	5
Merchandising and jobbing	0	0	<b>0</b>	6
Other nonutility expenses	0	0	<b>0</b>	7
Water utility plant accounts	39,738	0	<b>39,738</b>	8
Electric utility plant accounts	399,932	0	<b>399,932</b>	9
Gas utility plant accounts	0	0	<b>0</b>	10
Heating utility plant accounts	0	0	<b>0</b>	11
Sewer utility plant accounts	16,966	0	<b>16,966</b>	12
Accum. prov. for depreciation of water plant	0	0	<b>0</b>	13
Accum. prov. for depreciation of electric plant	0	0	<b>0</b>	14
Accum. prov. for depreciation of gas plant	0	0	<b>0</b>	15
Accum. prov. for depreciation of heating plant	0	0	<b>0</b>	16
Accum. prov. for depreciation of sewer plant	0	0	<b>0</b>	17
Clearing accounts	0	0	<b>0</b>	18
All other accounts	79,793	0	<b>79,793</b>	19
<b>Total Payroll</b>	<b>1,718,151</b>	<b>0</b>	<b>1,718,151</b>	

### FULL-TIME EMPLOYEES (FTE)

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

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

Industry (a)	FTE (b)	
Water	6.0	1
Electric	16.0	2
Gas	0.0	3
Sewer	5.0	4

**BALANCE SHEET**

<b>Assets and Other Debits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>UTILITY PLANT</b>			
Utility Plant (101)	78,860,409	74,531,272	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	27,005,571	25,494,378	2
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
<b>Total Net Utility Plant</b>	<b>51,854,838</b>	<b>49,036,894</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	0	0	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	6
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	
Investment in Municipality (123)	0	0	7
Other Investments (124)	7,708,722	8,052,843	8
Sinking Funds (125)	344,050	700,835	9
Depreciation Fund (126)	0	0	10
Other Special Funds (128)	22,925,401	20,992,957	11
<b>Total Other Property and Investments</b>	<b>30,978,173</b>	<b>29,746,635</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash (131)	42,754	60,458	12
Special Deposits (134)	0	0	13
Working Funds (135)	1,000	1,000	14
Temporary Cash Investments (136)	0	0	15
Notes Receivable (141)	0	0	16
Customer Accounts Receivable (142)	2,060,664	1,918,419	17
Other Accounts Receivable (143)	49,454	80,926	18
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	19
Receivables from Municipality (145)	0	0	20
Plant Materials and Operating Supplies (154)	463,455	581,529	21
Merchandise (155)	0	0	22
Other Materials and Supplies (156)	0	0	23
Stores Expense (163)	0	0	24
Prepayments (165)	75,171	78,843	25
Interest and Dividends Receivable (171)	129,925	95,249	26
Accrued Utility Revenues (173)	0	0	27
Miscellaneous Current and Accrued Assets (174)	0	0	28
<b>Total Current and Accrued Assets</b>	<b>2,822,423</b>	<b>2,816,424</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	124,407	139,157	29
Extraordinary Property Losses (182)	0	0	30
Preliminary Survey and Investigation Charges (183)	0	0	31
Clearing Accounts (184)	0	0	32
Temporary Facilities (185)	0	0	33
Miscellaneous Deferred Debits (186)	130,506	130,506	34
<b>Total Deferred Debits</b>	<b>254,913</b>	<b>269,663</b>	
<b>Total Assets and Other Debits</b>	<b>85,910,347</b>	<b>81,869,616</b>	

**BALANCE SHEET**

<b>Liabilities and Other Credits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	5,357,638	5,357,638	<b>35</b>
Appropriated Earned Surplus (215)	0	0	<b>36</b>
Unappropriated Earned Surplus (216)	49,885,339	48,395,268	<b>37</b>
<b>Total Proprietary Capital</b>	<b>55,242,977</b>	<b>53,752,906</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	25,220,507	22,636,441	<b>38</b>
Advances from Municipality (223)	0	0	<b>39</b>
Other Long-Term Debt (224)	0	0	<b>40</b>
<b>Total Long-Term Debt</b>	<b>25,220,507</b>	<b>22,636,441</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	<b>41</b>
Accounts Payable (232)	1,833,759	1,859,155	<b>42</b>
Payables to Municipality (233)	0	0	<b>43</b>
Customer Deposits (235)	19,719	16,501	<b>44</b>
Taxes Accrued (236)	497,087	435,284	<b>45</b>
Interest Accrued (237)	237,584	168,535	<b>46</b>
Tax Collections Payable (241)	40,982	46,084	<b>47</b>
Miscellaneous Current and Accrued Liabilities (242)	0	0	<b>48</b>
<b>Total Current and Accrued Liabilities</b>	<b>2,629,131</b>	<b>2,525,559</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	<b>49</b>
Customer Advances for Construction (252)	0	0	<b>50</b>
Other Deferred Credits (253)	2,817,732	2,954,710	<b>51</b>
<b>Total Deferred Credits</b>	<b>2,817,732</b>	<b>2,954,710</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)	0	0	<b>52</b>
Injuries and Damages Reserve (262)	0	0	<b>53</b>
Pensions and Benefits Reserve (263)	0	0	<b>54</b>
Miscellaneous Operating Reserves (265)	0	0	<b>55</b>
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>Total Liabilities and Other Credits</b>	<b>85,910,347</b>	<b>81,869,616</b>	

## NET UTILITY PLANT

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

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
<b>First of Year:</b>					
Total Utility Plant - First of Year	14,790,601	23,719,325	0	36,021,346	1
	<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>				
<b>Plant Accounts:</b>					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	11,622,880	15,712,018	0	34,901,246	2
Utility Plant in Service - Contributed Plant (101.2)	4,012,336	8,445,966	0	3,021,637	3
Utility Plant Purchased or Sold (102)					4
Utility Plant Leased to Others (104)					5
Property Held for Future Use (105)	19,982			18,331	6
Completed Construction not Classified (106)					7
Construction Work in Progress (107)	495,959	138,200		471,854	8
<b>Total Utility Plant</b>	<b>16,151,157</b>	<b>24,296,184</b>	<b>0</b>	<b>38,413,068</b>	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (111.1)	2,557,879	5,429,249	0	13,319,127	9
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	420,802	3,840,270	0	1,438,244	10
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					11
Accumulated Provision for Depreciation of Property Held for Future Use (113)					12
Accumulated Provision for Amortization of Utility Plant in Service (114)					13
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					14
Accumulated Provision for Amortization of Property Held for Future Use (116)					15
<b>Total Accumulated Provision</b>	<b>2,978,681</b>	<b>9,269,519</b>	<b>0</b>	<b>14,757,371</b>	
<b>Other Utility Plant Accounts:</b>					
Utility Plant Acquisition Adjustments (117)					16
Accumulated Provision for Amortization of Utility Plant Acquisition Adjustments (118)					17
Other Utility Plant Adjustments (119)					18
<b>Total Other Utility Plant Accounts</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net Utility Plant</b>	<b>13,172,476</b>	<b>15,026,665</b>	<b>0</b>	<b>23,655,697</b>	

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

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

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

Particulars (a)	Water (b)	Sewer (c)	Electric (d)	(e)	Total (f)	
<b>Balance first of year (111.1)</b>	2,473,487	5,109,794	12,546,629		<b>20,129,910</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	193,448	395,408	1,071,404		<b>1,660,260</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	13,426				<b>13,426</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage	384	303	46,996		<b>47,683</b>	<b>10</b>
Other credits (specify):						<b>11</b>
Depreciation Clearing	0		420		<b>420</b>	<b>12</b>
Transportation	262		36,526		<b>36,788</b>	<b>13</b>
					<b>0</b>	<b>14</b>
					<b>0</b>	<b>15</b>
<b>Total credits</b>	<b>207,520</b>	<b>395,711</b>	<b>1,155,346</b>	<b>0</b>	<b>1,758,577</b>	<b>16</b>
<b>Debits during year</b>						<b>17</b>
Book cost of plant retired	123,128	62,830	349,893		<b>535,851</b>	<b>18</b>
Cost of removal	0		32,955		<b>32,955</b>	<b>19</b>
Other debits (specify):						<b>20</b>
Depreciation Clearing		13,426	0		<b>13,426</b>	<b>21</b>
Transportation			0		<b>0</b>	<b>22</b>
					<b>0</b>	<b>23</b>
					<b>0</b>	<b>24</b>
<b>Total debits</b>	<b>123,128</b>	<b>76,256</b>	<b>382,848</b>	<b>0</b>	<b>582,232</b>	<b>25</b>
<b>Balance end of year (111.1)</b>	<b>2,557,879</b>	<b>5,429,249</b>	<b>13,319,127</b>	<b>0</b>	<b>21,306,255</b>	<b>26</b>
<b>Footnotes</b>						<b>27</b>

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

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

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

Particulars (a)	Water (b)	Sewer (c)	Electric (d)	(e)	Total (f)	
<b>Balance first of year (111.2)</b>	359,356	3,648,921	1,356,192		<b>5,364,469</b>	1
<b>Credits During Year</b>						2
<b>Accruals:</b>						3
Charged Other Income Deductions (426)	61,446	191,349	110,825		<b>363,620</b>	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	0		0		0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
<b>Total credits</b>	<b>61,446</b>	<b>191,349</b>	<b>110,825</b>	<b>0</b>	<b>363,620</b>	16
<b>Debits during year</b>						17
Book cost of plant retired	0	0	28,773		<b>28,773</b>	18
Cost of removal	0		0		0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
<b>Total debits</b>	<b>0</b>	<b>0</b>	<b>28,773</b>	<b>0</b>	<b>28,773</b>	25
<b>Balance end of year (111.2)</b>	<b>420,802</b>	<b>3,840,270</b>	<b>1,438,244</b>	<b>0</b>	<b>5,699,316</b>	26
<b>Footnotes</b>						27

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

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

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

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

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

## MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
<b>Electric Utility</b>							
Fuel (151)					0	0	1
Fuel stock expenses (152)					0	0	2
Plant mat. & oper. sup. (154)			398,950		398,950	538,240	3
<b>Total Electric Utility</b>					<b>398,950</b>	<b>538,240</b>	

Account	Total End of Year	Amount Prior Year	
Electric utility total	398,950	538,240	1
Water utility (154)	64,505	43,289	2
Sewer utility (154)		0	3
Heating utility (154)		0	4
Gas utility (154)		0	5
Merchandise (155)		0	6
Other materials & supplies (156)		0	7
Stores expense (163)		0	8
<b>Total Materials and Supplies</b>	<b>463,455</b>	<b>581,529</b>	

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

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

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)		
	Amount (b)	Account Charged or Credited (c)			
<b>Unamortized debt discount &amp; expense (181)</b>					
1993 CURB-A	\$2,797,155	54	428	572	1
1993 CURB-B	\$1,788,345	91	428	1,014	2
2003 CURB	\$5,320,000	457	428	3,578	3
2004 CURB	\$1,550,000	3,593	428	3,207	4
2004 CURB	\$1,550,000 REFINANCING LOSS	6,993	428	6,242	5
2005 CURB	\$3,825,000	7,850	428	41,652	6
2005 CURB	\$3,825,000 REFINANCING LOSS	5,014	428	26,604	7
2007 CURB	\$7,415,000	3,357	428	28,880	8
2010 CURB	\$3,870,000	555	428	12,658	9
<b>Total</b>				<b>124,407</b>	
<b>Unamortized premium on debt (251)</b>					
NONE					10
<b>Total</b>				<b>0</b>	

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

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

Particulars (a)	Amount (b)	
Balance first of year	5,357,638	1
<b>Changes during year (explain):</b>		<b>2</b>
<b>Balance end of year</b>	<b><u>5,357,638</u></b>	

## BONDS (ACCT. 221)

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

	Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
	1993 CURB-B \$1,788,345	01/27/1993	05/01/2012	5.00%	240,390	1
	1993 CURB-A \$2,797,155	01/27/1993	05/01/2012	5.00%	445,103	2
	2003 CURB \$5,320,000	05/01/2003	05/01/2023	4.12%	4,580,000	3
	2004 CURB \$1,550,000	01/01/2004	05/01/2012	3.24%	575,000	4
	2005 STF \$ 492,514	01/19/2005	03/15/2024	5.24%	450,014	5
	2005 CURB \$3,825,000	07/01/2005	05/01/2021	3.77%	2,760,000	6
	2006 CURB \$5,700,000	07/01/2006	05/01/2025	4.50%	5,085,000	7
	2007 CURB \$7,415,000	04/18/2007	05/01/2025	3.99%	7,215,000	8
	2010 CURB \$3,870,000	07/14/2010	05/01/2028	3.24%	3,870,000	9
	<b>Total Bonds (Account 221):</b>					<b><u>25,220,507</u></b>

## NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

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

### TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	435,284	1
<b>Accruals:</b>		
Charged water department expense	247,250	2
Charged electric department expense	604,248	3
Charged sewer department expense	32,428	4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>883,926</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	435,284	6
Social Security taxes	86,934	7
PSC Remainder Assessment	24,425	8
<b>Other (explain):</b>		
ATC Common Facilities Charge	(6,566)	9
Wisconsin License Fee	282,046	10
<b>Total payments and other debits</b>	<b>822,123</b>	
<b>Balance end of year</b>	<b>497,087</b>	

### INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
<b>Bonds (221)</b>					
1993 CURB-A&B \$4,585,000	8,377	39,629	42,286	5,720	1
2003 CURB \$5,320,000	31,463	185,371	186,223	30,611	2
2004 CURB \$1,550,000	4,652	21,779	23,312	3,119	3
2005 STF \$ 492,514	18,213	103,197	104,579	16,831	4
2005 CURB \$3,825,000	18,121	23,790	24,282	17,629	5
2006 CURB \$5,700,000	38,610	225,531	227,062	37,079	6
2007 CURB \$7,415,000	49,099	290,600	291,600	48,099	7
2010 CURB \$3,870,000		78,496	0	78,496	8
<b>Subtotal</b>	<b>168,535</b>	<b>968,393</b>	<b>899,344</b>	<b>237,584</b>	
<b>Advances from Municipality (223)</b>					
NONE				0	9
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other Long-Term Debt (224)</b>					
NONE	0			0	10
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
Customer Deposit	0	203	203	0	* 11
<b>Subtotal</b>	<b>0</b>	<b>203</b>	<b>203</b>	<b>0</b>	
<b>Total</b>	<b>168,535</b>	<b>968,596</b>	<b>899,547</b>	<b>237,584</b>	

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## INTEREST ACCRUED (ACCT. 237)

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### 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.

Acct #231 Interest Accrued - records customer deposit interest that is applied on an as needed basis to take in consideration PSC interest charges.

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## DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

Particulars (a)	Balance End of Year (b)	
<b>Investment in Municipality (123):</b>		
NONE		1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
TIF #6	0	2
TIF #5	481,561	3
TIF #4	7,142,405	4
ASSESSMENTS	84,756	5
<b>Total (Acct. 124):</b>	<b>7,708,722</b>	
<b>Sinking Funds (125):</b>		
WELLS FARGO REPO	344,050	6
<b>Total (Acct. 125):</b>	<b>344,050</b>	
<b>Depreciation Fund (126):</b>		
NONE		7
<b>Total (Acct. 126):</b>	<b>0</b>	
<b>Other Special Funds (128):</b>		
TIF #1&2 INVESTMENT FUNDS	362,797	8
CURB CONSTRUCTION FUNDS	5,348,719	9
BOND REDEMPTION FUNDS	1,037,424	10
ATC INVESTMENT FUNDS	3,461,858	11
WISC INVESTMENT FUNDS	8,704,672	12
BOND RESERVE FUNDS	2,311,474	13
WDNR FUNDS	1,698,457	14
<b>Total (Acct. 128):</b>	<b>22,925,401</b>	
<b>Special Deposits (134):</b>		
NONE		15
<b>Total (Acct. 134):</b>	<b>0</b>	
<b>Notes Receivable (141):</b>		
NONE		16
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	107,974	17
Electric	1,807,760	18
Sewer (Regulated)	144,930	19
<b>Other (specify):</b>		
NONE		20
<b>Total (Acct. 142):</b>	<b>2,060,664</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)	0	21
Merchandising, jobbing and contract work	49,454	* 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)	
<b>Other Accounts Receivable (143):</b>		
NONE		23
<b>Total (Acct. 143):</b>	<b>49,454</b>	
<b>Receivables from Municipality (145):</b>		
NONE		24
<b>Total (Acct. 145):</b>	<b>0</b>	
<b>Prepayments (165):</b>		
INSURANCE/MAINTENANCE CONTRACTS	75,171	25
<b>Total (Acct. 165):</b>	<b>75,171</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE		26
<b>Total (Acct. 182):</b>	<b>0</b>	
<b>Preliminary Survey and Investigation Charges (183):</b>		
NONE		27
<b>Total (Acct. 183):</b>	<b>0</b>	
<b>Clearing Accounts (184):</b>		
NONE		28
<b>Total (Acct. 184):</b>	<b>0</b>	
<b>Temporary Facilities (185):</b>		
NONE		29
<b>Total (Acct. 185):</b>	<b>0</b>	
<b>Miscellaneous Deferred Debits (186):</b>		
ADVANCE TELECOM FUND	130,506	30
<b>Total (Acct. 186):</b>	<b>130,506</b>	
<b>Payables to Municipality (233):</b>		
NONE		31
<b>Total (Acct. 233):</b>	<b>0</b>	
<b>Other Deferred Credits (253):</b>		
Regulatory Liability	2,342,677	32
SICK LEAVE ACCRUAL	251,849	33
DSM PROGRAM	155,342	34
PUBLIC BENEFITS FUND	(7,233)	35
FLEX FUND	5,436	36
VACATION ACCRUAL	69,626	37
REGULATORY LIABILITY TRUE-UP	35	38
<b>Total (Acct. 253):</b>	<b>2,817,732</b>	

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## DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

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

Acct #186 Misc. Deferred Debits - no commission authorization required on this item.

**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.**

Acct #143 Other Accounts Receivable - High balance due to December billing for pole contacts and numerous projects billed in December.

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## RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
<b>Add Average:</b>						
Utility Plant in Service (101.1)	10,958,239	33,780,871	15,458,549	0	<b>60,197,659</b>	<b>1</b>
Materials and Supplies	53,897	468,595	0	0	<b>522,492</b>	<b>2</b>
<b>Other (specify):</b>						
NONE					<b>0</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation (111.1)	2,515,683	12,932,878	5,269,521	0	<b>20,718,082</b>	<b>4</b>
Customer Advances for Construction					<b>0</b>	<b>5</b>
Regulatory Liability	234,409	581,183	1,617,187	0	<b>2,432,779</b>	<b>6</b>
NONE					<b>0</b>	<b>7</b>
<b>Average Net Rate Base</b>	<b>8,262,044</b>	<b>20,735,405</b>	<b>8,571,841</b>	<b>0</b>	<b>37,569,290</b>	
Net Operating Income	357,457	722,918	454,482	0	<b>1,534,857</b>	<b>8</b>
<b>Net Operating Income as a percent of</b>						
<b>Average Net Rate Base</b>	<b>4.33%</b>	<b>3.49%</b>	<b>5.30%</b>	<b>N/A</b>	<b>4.09%</b>	

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Balance First of Year	243,091	602,708	1,677,082	0	<b>2,522,881</b>	1
<b>Add credits during year:</b>					<b>0</b>	2
<b>Deduct charges:</b>						
Miscellaneous Amortization (425)	17,364	43,050	119,790	0	<b>180,204</b>	3
<b>Other (specify):</b>					<b>0</b>	4
<b>Balance End of Year</b>	<b>225,727</b>	<b>559,658</b>	<b>1,557,292</b>	<b>0</b>	<b>2,342,677</b>	

## IMPORTANT CHANGES DURING THE YEAR

### Report changes of any of the following types:

#### 1. Acquisitions.

No acquisitions.

#### 2. Leaseholder changes.

No changes to leaseholders.

#### 3. Extensions of service.

Electric:

Advanced Auto (installed 0.06 mi. three-phase underground); Appleton Street (rebuilt 0.17 mi. three-phase overhead); Clifford Street (rebuilt 0.11 mi. three-phase overhead); Highland Avenue (rebuilt 0.44 mi. three-phase overhead and converted 1.00 mi. three-phase overhead to underground); Hillcrest Road (converted 0.13 mi. single-phase overhead to underground); Meadow Lark Road (rebuilt 0.37 mi. single-phase overhead); Mill Street (converted sixty-eight (68) street lights from 150-watt HPS to 63-watt induction lighting); Plymouth Intergenerational Center (installed 0.03 three-phase underground); Prevea Health Center (installed 0.17 mi. three-phase underground); Road America (converted 0.37 mi. single-phase from overhead to underground); STH 23/Sunset Drive (installed 0.25 mi. three-phase underground); STH 57 (rebuilt 1.00 mi. single-phase overhead and converted 0.65 mi. single-phase overhead to underground); Sunset Drive (rebuilt 0.45 mi. three-phase overhead); Well No. 12 (relocated 0.19 mi. three-phase underground)

Water:

Clifford Street (installed water main from Bittersweet to Highland); CTH C (installed water main north of Persnickety); Easements (installed water main across Pankow property); Easements (relocated water main across Sargento property); Easements (installed water main across Toro property); Eastern Avenue (replaced water main from Bruns to Highland); Edna Street (replaced water main from Mill Pond to Riverview); Highland Avenue (installed water main from Douglas to Plymouth Intergenerational Center); Highland Avenue (replaced water main from Eastern to Valley); Riverview Drive (replaced water main from Edna to Fairview); Walton Drive (installed water main from Columbia to Prevea Health Center)

Sewage:

Easements (replaced sanitary sewer in frontage driveway along CTH C from Fir to Aspen across from Sargento); Easements (relocated sanitary sewer across Sargento property from Sunset to CTH C); Edna Street (replaced water main from Mill Pond to Riverview); Highland Avenue (installed sanitary sewer from Valley to Clifford); Riverview Drive (installed cured in-place liner in sanitary sewer from Edna to Fairview); Walton Drive (installed sanitary sewer from Columbia to Prevea Health Center); Western Avenue (replaced sanitary sewer from Main/Milwaukee to Sunset)

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

No changes in revenues due to rate changes.

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

Jun. 29, 2010, City of Plymouth issued \$3,870,000 in taxable combined utility revenue bonds with interest rates varying from 1.7% to 5.8% and with a true interest cost (TIC) of 4.9205%. The bonds were issued as Build America Bonds and are eligible for interest rebates from the federal government. Thus, the BAB TIC is 3.2411%. The bond proceeds were or will be used for:

\$ 875,400 - Water main and sanitary sewer projects: Eastern, Highland & Walton (TIF 4)  
 438,300 - Water main project: Edna & Riverview (TIF 4)  
 115,000 - Water main project: Mullet River crossing – reimburse Res. 9 (TIF 4)  
 384,700 - Water main project: Easements around Toro (TIF 4)  
 684,400 - Water main project: Easements along railroad (TIF 4)  
 - 497,890 - Funds available from 2006 borrowing  
 \$1,999,910 - Subtotal for TIF District No. 4 projects

\$ 216,000 - Water main project: Summit & Tumbler Ridge – reimburse Res. 10 (TIF 5)  
 296,000 - Water main project: Summit & Frederick – reimburse Res. 13 (TIF 5)  
 353,700 - Sanitary sewer project: Easements from South to Appleton (TIF 5)  
 \$ 865,700 - Subtotal for TIF District No. 5 projects

\$ 131,300 - Sanitary sewer project: Edna & Riverview  
 50,100 - Sanitary sewer project: Highland  
 355,900 - Sanitary sewer project: Western  
 290,000 - Sanitary sewer rehabilitation project: Easements from Shortcut to Evergreen  
 - 827,300 - Funds available from unrestrictive reserves  
 750,500 - Fiber optic network project: Phases 1, 2, 3 & 4  
 - 160,704 - Funds available from cash of hand  
 \$ 589,796 - Subtotal for non-TIF projects

\$ 414,594 - Funding debt service reserve fund and handling other expenses  
 \$3,870,000 - Total

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## IMPORTANT CHANGES DURING THE YEAR

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Report changes of any of the following types:

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

No formal proceedings before the Public Service Commission of Wisconsin (PSCW).

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## IMPORTANT CHANGES DURING THE YEAR

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### Report changes of any of the following types:

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#### 7. Any additional matters.

Jan. 1, 2010, the prevailing wage law's threshold changed from \$234,000 for 2009 down to \$25,000 per the statutory provisions contained in the 2009-2011 Wisconsin State Budget - 2009 Wisconsin Act 28. The net effect is this will raise the overall costs of utility and public works construction contracts.

Jan. 4, 2010, filed with Wisconsin Department of Natural Resources (WDNR) the Sanitary Sewer Overflow Notification Summary Report on the sewage overflow of approximately 22,000 gallons out of Manhole No. E52 in Western Avenue at the intersection with Elizabeth Street which occurred on Thursday, Dec. 31st, into Friday, Jan. 1st, when a large stone broke through the top of the pipe and caused a major restriction. Emergency bypass pumping was established to divert the wastewater from manhole to manhole until repairs could be made to the 8-inch sized sewer.

Jan. 28, 2010, contributed \$45,788 with American Transmission Company (ATC) to participate in the first of two calls for voluntary additional capital contributions for 2010.

Feb. 5, 2010, received the proposed experience modification factor of 1.28 from Wisconsin Compensation Rating Bureau on worker's compensation premiums effective 01/01/2010 to 01/01/2011.

Mar. 5-8, 2010, Substation No. 1 was taken out of service to allow ATC to perform work on the 138-kV bus at its Mullet River Substation located off on Milwaukee Street.

Mar. 11, 2010, Plymouth Common Council approved the extraterritorial certified survey map regarding the site for the new utility operations center.

Mar. 16, 2010, received check from WPPI Energy for \$1,313 as an incentive for the energy efficiency improvements made to the final effluent pump and pressure tank at the Plymouth Wastewater Treatment Facility.

Mar. 16, 2010, Plymouth Common Council approved to pledge \$25,000 from Plymouth Utilities' funds towards the Plymouth Intergenerational Coalition (PIC) project.

Mar. 30, 2010, Well No. 13 is taken out of service to allow the electric utility to convert the electric service from overhead to underground.

Mar. 30, 2010, Plymouth Common Council passed Resolution No. 4 of 2010, a resolution declaring the official intent to reimburse expenditures from proceeds of borrowing not to exceed \$875,400 for the 2010 water main, sanitary sewer and road work in Eastern Avenue, Highland Avenue and Walton Drive.

Mar. 30, 2010, Plymouth Common Council awarded contract for water main, sanitary sewer and road work in Highland Avenue, Eastern Avenue and Walton Drive for \$722,905.50 as work under TIF District No. 4 and for sanitary sewer work in Highland Avenue under alternate bid for \$30,850.10 as non-TIF work to PTS Contractors, Inc., Green Bay, Wisconsin, for the total contract price of \$753,755.60.

Mar. 31, 2010, marked the eight-year anniversary date that WPDES Permit No. WI-0030031-5 has been expired which regulates the wastewater treatment plant's effluent discharge. A conflict exists between U.S. EPA and WDNR over reissuing a new WPDES permit. The utility continues to operate indefinitely under the old permit.

Apr. 5, 2010, the land purchase for the new utility operations center was completed with the transfer of 19.007 acres of farmland from the Steinhardts to the city.

Apr. 20, 2010, Plymouth Common Council passed Ordinance No. 7 of 2010, an ordinance detaching lands owned by the City of Plymouth from the Town of Plymouth and annexing the same to the City of Plymouth (the land purchased for the new utility operations center). The address will be 900 CTH PP.

Apr. 21, 2010, filed with the WDNR the CCR Certification form along with the 2010 Annual Drinking Water Quality Report.

Apr. 27, 2010, Plymouth Common Council passed Resolution No. 7 of 2010, a resolution declaring the official intent to reimburse expenditures from proceeds of borrowing not to exceed \$438,300 for the 2010 water main and sanitary sewer work in Edna Street, Riverview Drive and Western Avenue.

Apr. 27, 2010, Plymouth Common Council awarded contract for water main work in Edna Street and Riverview Drive for \$191,512.75 as work under TIF District No. 4; and for sanitary sewer work in Edna Street, Riverview Drive and Western Avenue as non-TIF work to Kruczek Construction, Inc., Green Bay, Wisconsin, for the total contract price of \$591,591.91.

Apr. 30, 2010, WPPI Energy filed for its member utilities with PSCW the WPPI Energy's Commitment to Community (CTC) Annual Report along with the independent accountants' report as required under 1999 Wisconsin Act 9 and 2005 Wisconsin Act 141 for the period of January 1, 2009 - December 31, 2009.

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## IMPORTANT CHANGES DURING THE YEAR

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### Repo

May 20, 2010, the 2010 Wisconsin Sewer User Charge Survey Report by MSA Professional Services, Baraboo, Wisconsin, was shared with the Plymouth Common Council.

May 25, 2010, Plymouth Common Council passed Resolution No. 10 of 2010, a resolution on the 2009 Compliance Maintenance Annual Report to Wisconsin Department of Natural Resources (WDNR).

May 26, 2010, filed electronically with WDNR the 2009 Compliance Maintenance Report.

May 27, 2010, Highland Sewage Lift Station was out of power from 6:41 P.M. - 9:00 P.M. due to lightning storm. No overflow occurred.

Jun. 1, 2010, Tyler T. Spieker (24) died from a non-work related event. Spieker began his career on Jan. 28, 2008 and was in his third year of a 4-year apprentice lineman's program.

Jun. 11, 2010, reservoir level control was out-of-service for two hours after pressure transducer was damaged from lightning at 7:32 A.M.

Jun. 15, 2010, filed with WDNR the updates on Wellhead Vulnerability Assessments which are done every three years. The information is used to update the various monitoring and sampling requirements for each well.

Jun. 28, 2010, Moody's Investors Service reaffirmed A2 bond rating for Plymouth Utilities.

Jun. 29, 2010, Plymouth Common Council passed Resolution No. 12 of 2010, a resolution authorizing issuance and sale of \$7,415,000 combined utility revenue bonds.

Jun. 29, 2010, Plymouth Common Council approved the proposal on statement of work for economical analysis of Plymouth Utilities electric operations with Baker Tilly Virchow Krause, LLP, Madison, Wisconsin, for a fee not to exceed \$32,000.

Jul. 14, 2010, closed on the issuance of \$3,870,000 taxable combined utility revenue bonds with Bankers' Bank, Madison, Wisconsin.

Jul. 13, 2010, Sargento officials announced the company's future expansion plans which include construction of a three-story office building and the need to relocate all utilities out of the vacated corridor of Sunset Drive.

Jul. 13, 2010, Plymouth Common Council awarded contract for water main work in easements around Toro Company as work under TIF District No. 4 to Dorner, Inc., Green Bay, Wisconsin, for the contract price of \$260,810.

Jul. 15, 2010, Highland Sewage Lift Station was out of power from 12:40 A.M. - 3:10 A.M. due to lightning storm. No overflow occurred.

Jul. 21, 2010, Wisconsin Compensation Rating Bureau issued the proposed experience modification factor of 1.44 on worker's compensation premiums effective 01/01/2011 to 01/01/2012.

Jul. 22, 2010, geothermal feasibility study on the site for the new utility operations center was completed by Sustainable Engineering Group, Madison, Wisconsin.

Aug. 10, 2010, Plymouth Common Council approved the hiring of Brian E. Yerges as the director of city services and that half of his salary, benefits and related expenses are charged to Plymouth Utilities.

Aug. 29 - Sep. 8, 2010, Well No. 10 was out-of-service due to a failure of a motor control device.

Aug. 30, 2010, Brian Yerges began his duties as the city's new director of city services.

Aug. 31, 2010, Plymouth Common Council approved the revised policy on bloodborne pathogens exposure control plan.

Sep. 1, 2010, filed Public Service Commission of Wisconsin (PSCW) the enrollment form opting into the Focus on Energy Program: Jan. 1, 2011 to Dec. 31, 2013. (PSC Docket No. 5-GF-201)

Sep. 15, 2010, Economic Evaluation Study of Electric Utility was completed by Baker Tilly Virchow Krause.

Oct. 1, 2010, new rates went into effect on self-insured health insurance for utility personnel and are up 12.1% based on past/projected experience: \$695 per employee on a single plan and \$1,710 per employee on a family plan.

Oct. 12, 2010, Plymouth Common Council formally accepted the Economic Evaluation Study of Electric Utility and requested that a resolution be drafted.

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## IMPORTANT CHANGES DURING THE YEAR

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### Repo

- Oct. 28, 2010, contributed \$15,263 with ATC to participate in the last of two calls for voluntary additional capital contributions for 2010.
- Nov. 9, 2010, Plymouth Common Council passed Ordinance No. 16 of 2010, an ordinance changing the zoning on the property for the new utility operations center from Agricultural District (A) to Heavy Industrial District (HI).
- Nov. 9, 2010, Plymouth Common Council passed Resolution No. 18 of 2010, a resolution in support of continuing to own and operate a municipal electric utility.
- Nov. 30, 2010, Plymouth Common Council reviewed and decided to take no action on the damage claims regarding a sewage backup incident which occurred in the 600 block of Riverview Drive on Sep. 30, 2010.
- Nov. 30, 2010, Plymouth Common Council reviewed the report on Final Floor Plan and Cost Estimate of Plymouth Utilities Operations Center and approved revised Option C with site cast concrete tilt-up construction (preferred) or precast concrete construction (alternate), with geothermal system, and with additional floor space in the garage for a wash bay.
- Dec. 7, 2010, Plymouth Common Council passed Resolution No. 25 of 2010, a resolution approving the project plan and establishing the boundaries for the creation of Tax Incremental Financing (TIF) District No. 6.
- Dec. 14, 2010, Plymouth Common Council passed Resolution No. 27 of 2010, a resolution implementing a hiring freeze for the City of Plymouth (including Plymouth Utilities).
- Dec. 14, 2010, Plymouth Common Council approved Plan Amendment No. 5 to the city's medical and prescription drug plan, effective Jan. 1, 2011:
- Addresses the changes implemented on Mar. 23, 2010 by President Obama in the Patient Protection and Affordable Care Act.
- Dec. 14, 2010, Plymouth Common Council approved Plan Amendment No. 1 to the city's flexible benefits program, effective Jan. 1, 2011:
- Corrects the maximum deduction amount for medical expenses from \$3,000 to \$5,000.
- Dec. 29, 2010, ATC went forward on the plan to change its governance.
- Jan. 1, 2011, Plan Amendment No. 5 to the city's medical and prescription drug plan went into effect:
- Implements the changes as required under the federal Patient Protection and Affordable Care Act.
- Jan. 1, 2011, Plan Amendment No. 1 to the city's flexible benefits program went into effect:
- Corrects the maximum deduction amount for medical expenses from \$3,000 to \$5,000.
- Jan. 3-4, 2011, Well No. 12 was out-of-service in order to facilitate a planned removal of a 6-inch valve and capping off a 6-inch water main (which is in the way of Sargento's new office building).
- Jan. 10, 2011, Well No. 12 was out-of-service in order to facilitate the planned removal of a 6-inch and a 12-inch sized valves on two water mains (which are in the way of Sargento's new office building) and capping off their corresponding connections with the 10-inch water main (that connects Well No. 12 to the city's water system).
- Jan. 21, 2011, Ronald J. Navis retired from the position of electrical superintendent. Navis had been with Plymouth Utilities for 10 years.
- Jan. 25, 2011, Plymouth Common Council passed Resolution No. 3 of 2011, a resolution declaring official intent to reimburse expenditures from proceeds of borrowing regarding the Tax Incremental Financing (TIF) District No. 6's project plan.
- Jan. 25, 2011, Plymouth Common Council passed Resolution No. 4 of 2011a, a resolution authoring a transfer of funds from Plymouth Utilities to TIF District No. 6 for 2010 administrative expenses.
- Jan. 25, 2011, Plymouth Common Council approved promoting James R. Peterson from assistant electrical superintendent to electrical superintendent and setting his annual salary at \$83,228 effective Feb. 1, 2011.
- Jan. 25, 2011, Plymouth Common Council approved a vehicle damage claim from Helen Dentz-Barta in the amount of \$1,821.44.
- Jan. 28, 2011, contributed \$30,525 with American Transmission Company (ATC) to participate in the first of three calls for voluntary additional capital contributions for 2011.
- Feb. 3, 2011, Plymouth Plan Commission reviewed and approved the site plan for Plymouth Utilities Operations Center.

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## IMPORTANT CHANGES DURING THE YEAR

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**Repo** Feb. 11, 2011, Public Service Commission of Wisconsin (PSCW) issued the rate file on Shared Savings (Limited Participation), Amendment No. 78, effective Feb. 14, 2011.

Feb. 22, 2011, City of Plymouth was recognized as a charter member of the Wisconsin Water Star communities.

Feb. 22, 2011, Plymouth Common Council reviewed and denied the damage claims regarding a sewage backup incident which occurred at 421 Edna Street on Jan. 14, 2011.

Feb. 24, 2010, ATC held a public informational meeting in Plymouth regarding ATC's proposed 345-kV Barnhart-Branch River transmission project for 2016-2018.

Feb. 28, 2011, filed with Wisconsin Department of Natural Resources (WDNR) the 2010 Water Withdrawal Report for each of the six wells. The new state law requires registration and payment of fees related to the community's water withdrawals.

Mar. 8, 2011, Plymouth Common Council awarded contract for water main work along railroad corridor (Highland Ave. to STH 57) as a project under TIF District No. 4 to De Groot, Inc., Green Bay, Wisconsin, for the contract price of \$420,235.62.

Mar. 15, 2011, issued Notice to Bidders regarding the availability of plans and specifications for new utility operations center.

Mar. 16, 2011, PSCW issued the informational filing on Commitment to Community Program Rider, Amendment No. 79, effective Apr. 1, 2011.

Mar. 24, 2011, filed application with PSCW for certificate of authority to construct new building: Plymouth Utilities Operations Center. (PSC Docket No. 4740-CU-100)

Mar. 29, 2011, Plymouth Common Council approved extending the 2009-2011 Collective Bargaining Agreement for Plymouth Utilities for an additional two years. Starting on Jan. 1, 2012, the represented employees will pay the 5.8% employee share into the Wisconsin Retirement Plan and there will be no employee wage increases during the two-year period of 2012-2013.

Mar. 31, 2011, marked the ninth-year anniversary date that WPDES Permit No. WI-0030031-5 has been expired which regulates the wastewater treatment plant's effluent discharge. A conflict exists between U.S. EPA and WDNR over reissuing a new WPDES permit. The utility continues to operate indefinitely under the old permit.

Apr. 7, 2011, bids were received and opened for new utility operations center.

Apr. 28, 2011, will contribute \$22,894 with ATC to participate in the second of three calls for voluntary additional capital contributions for 2011.

## WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
<b>Operating Revenues</b>			
<b>Sales of Water</b>			
Sales of Water (460-467)	1,417,962	1,426,245	1
<b>Total Sales of Water</b>	<b>1,417,962</b>	<b>1,426,245</b>	
<b>Other Operating Revenues</b>			
Forfeited Discounts (470 )	0	0	2
Rents from Water Property (472 )	0	0	3
Interdepartmental Rents (473 )	0	0	4
Other Water Revenues (474 )	2,326	13,461	5
<b>Total Other Operating Revenues</b>	<b>2,326</b>	<b>13,461</b>	
<b>Total Operating Revenues</b>	<b>1,420,288</b>	<b>1,439,706</b>	
<b>Operation and Maintenance Expenses</b>			
Source of Supply Expense (600-617)	32,611	78,927	6
Pumping Expenses (620-633)	86,234	83,893	7
Water Treatment Expenses (640-652)	89,292	89,040	8
Transmission and Distribution Expenses (660-678)	201,269	204,417	9
Customer Accounts Expenses (901-906)	53,475	55,114	10
Sales Expenses (910 )	0	0	11
Administrative and General Expenses (920-932)	159,253	148,687	12
<b>Total Operation and Maintenance Expenses</b>	<b>622,134</b>	<b>660,078</b>	
<b>Other Operating Expenses</b>			
Depreciation Expense (403 )	193,448	185,344	13
Amortization Expense (404-407)		0	14
Taxes (408 )	247,249	221,838	15
<b>Total Other Operating Expenses</b>	<b>440,697</b>	<b>407,182</b>	
<b>Total Operating Expenses</b>	<b>1,062,831</b>	<b>1,067,260</b>	
<b>NET OPERATING INCOME</b>	<b>357,457</b>	<b>372,446</b>	

## WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (Account 461).
5. 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)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential (460.1 )				1
Commercial (460.2 )	1	329	2,537	2
Industrial (460.3 )				3
Public Authority (460.4 )				4
<b>Total Unmetered Sales to General Customers (460)</b>	<b>1</b>	<b>329</b>	<b>2,537</b>	
Metered Sales to General Customers (461)				
Residential (461.1 )	3,596	137,541	550,832	5
Commercial (461.2 )	357	53,949	144,256	6
Industrial (461.3 )	61	163,015	244,441	7
Public Authority (461.4 )	34	7,403	17,057	8
<b>Total Metered Sales to General Customers (461)</b>	<b>4,048</b>	<b>361,908</b>	<b>956,586</b>	
Private Fire Protection Service (462 )	1		29,893	9
Public Fire Protection Service (463 )			426,463	10
Other Water Sales (465 )				11
Sales for Resale (466 )		0	0	12
Interdepartmental Sales (467 )	7	580	2,483	13
<b>Total Sales of Water</b>	<b>4,057</b>	<b>362,817</b>	<b>1,417,962</b>	

**SALES FOR RESALE (ACCT. 466)**

Use a separate line for each delivery point.

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

## OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
<b>Public Fire Protection Service (463):</b>		
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		1
<b>Other (specify):</b>		
Wholesale fire protection billed		2
Amount billed (usually per rate schedule F-1 or Fd-1)	426,463	3
NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>426,463</b>	
<b>Forfeited Discounts (470):</b>		
NONE		5
Customer late payment charges		6
<b>Other (specify):</b>		
<b>Total Forfeited Discounts (470)</b>	<b>0</b>	
<b>Rents from Water Property (472):</b>		
NONE		7
<b>Total Rents from Water Property (472)</b>	<b>0</b>	
<b>Interdepartmental Rents (473):</b>		
NONE		8
<b>Total Interdepartmental Rents (473)</b>	<b>0</b>	
<b>Other Water Revenues (474):</b>		
RECONNECT FEES	110	9
Return on net investment in meters charged to sewer department	2,216	10
<b>Other (specify):</b>		
<b>Total Other Water Revenues (474)</b>	<b>2,326</b>	

## 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)	
<b>SOURCE OF SUPPLY EXPENSES</b>			
Operation Supervision and Engineering (600)	13,440	17,161	1
Operation Labor and Expenses (601)	857	0	2
Purchased Water (602)		0	3
Miscellaneous Expenses (603)		0	4
Rents (604)		0	5
Maintenance Supervision and Engineering (610)		0	6
Maintenance of Structures and Improvements (611)		0	7
Maintenance of Collecting and Impounding Reservoirs (612)		0	8
Maintenance of Lake, River and Other Intakes (613)		0	9
Maintenance of Wells and Springs (614)	18,314	61,766	* 10
Maintenance of Supply Mains (616)		0	11
Maintenance of Miscellaneous Water Source Plant (617)		0	12
<b>Total Source of Supply Expenses</b>	<b>32,611</b>	<b>78,927</b>	
<b>PUMPING EXPENSES</b>			
Operation Supervision and Engineering (620)		0	13
Fuel for Power Production (621)		0	14
Power Production Labor and Expenses (622)		0	15
Fuel or Power Purchased for Pumping (623)	71,062	79,475	16
Pumping Labor and Expenses (624)		0	17
Expenses Transferred--Credit (625)		0	18
Miscellaneous Expenses (626)		0	19
Rents (627)		0	20
Maintenance Supervision and Engineering (630)		0	21
Maintenance of Structures and Improvements (631)	15,172	4,418	* 22
Maintenance of Power Production Equipment (632)		0	23
Maintenance of Pumping Equipment (633)		0	24
<b>Total Pumping Expenses</b>	<b>86,234</b>	<b>83,893</b>	
<b>WATER TREATMENT EXPENSES</b>			
Operation Supervision and Engineering (640)	6,638	6,255	25
Chemicals (641)	50,491	53,804	26
Operation Labor and Expenses (642)	32,163	28,966	27
Miscellaneous Expenses (643)		0	28
Rents (644)		0	29
Maintenance Supervision and Engineering (650)		15	30
Maintenance of Structures and Improvements (651)		0	31
Maintenance of Water Treatment Equipment (652)		0	32
<b>Total Water Treatment Expenses</b>	<b>89,292</b>	<b>89,040</b>	

## 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)	
<b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>			
Operation Supervision and Engineering (660)	5,400	5,091	33
Storage Facilities Expenses (661)	4,959	769	34
Transmission and Distribution Lines Expenses (662)	25,354	26,013	35
Meter Expenses (663)	9,423	9,030	36
Customer Installations Expenses (664)		0	37
Miscellaneous Expenses (665)	15,488	22,502	38
Rents (666)		0	39
Maintenance Supervision and Engineering (670)		0	40
Maintenance of Structures and Improvements (671)	3,505	3,191	41
Maintenance of Distribution Reservoirs and Standpipes (672)	1,629	1,949	42
Maintenance of Transmission and Distribution Mains (673)	67,401	41,048	* 43
Maintenance of Services (675)	31,374	46,180	* 44
Maintenance of Meters (676)	23,701	21,008	45
Maintenance of Hydrants (677)	13,035	27,636	* 46
Maintenance of Miscellaneous Plant (678)		0	47
<b>Total Transmission and Distribution Expenses</b>	<b>201,269</b>	<b>204,417</b>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>			
Supervision (901)	5,016	4,824	48
Meter Reading Expenses (902)	14,751	15,109	49
Customer Records and Collection Expenses (903)	27,751	29,453	50
Uncollectible Accounts (904)	5,957	5,728	51
Miscellaneous Customer Accounts Expenses (905)		0	52
Customer Service and Information Expenses (906)		0	53
<b>Total Customer Accounts Expenses</b>	<b>53,475</b>	<b>55,114</b>	
<b>SALES EXPENSES</b>			
Sales Expenses (910)		0	54
<b>Total Sales Expenses</b>	<b>0</b>	<b>0</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>			
Administrative and General Salaries (920)	32,331	28,498	55
Office Supplies and Expenses (921)	7,261	6,952	56
Administrative Expenses Transferred--Credit (922)		0	57
Outside Services Employed (923)	10,731	10,616	58
Property Insurance (924)	125	0	59
Injuries and Damages (925)	14,429	15,392	60
Employee Pensions and Benefits (926)	80,390	72,138	61
Regulatory Commission Expenses (928)		0	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)	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>			
Miscellaneous General Expenses (930)	3,060	4,375	<b>64</b>
Rents (931)		0	<b>65</b>
Maintenance of General Plant (932)	10,926	10,716	<b>66</b>
<b>Total Administrative and General Expenses</b>	<b>159,253</b>	<b>148,687</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>622,134</b>	<b>660,078</b>	

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## WATER OPERATION & MAINTENANCE EXPENSES

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

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

Acct #614 Maint. Wells & Springs - major repairs to wells #8,9,10 in 2009 but no major repairs for 2010.

Acct #631 Maint. Structures & Improvements - pump house painting projects to the tune of \$6,816 and #13 interior repair for \$3,150.

Acct #673 Maint. Transmission & Distribution Mains - additional water main repairs for 2010.

Acct #675 Maint Services - decrease in repair work for 2010, there was an additional project in 2009 by Kleiber Construction for \$12,605.

Acct #677 Maint Hydrants - decrease in costs due to no hydrant painting projects for 2010.

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

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

Description of Tax (a)	Method Used to Allocate Between Departments (b)	This Year (c)	Last Year (d)	
Property Tax Equivalent		232,985	206,847	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		4,088	3,888	2
<b>Net property tax equivalent</b>		<b>228,897</b>	<b>202,959</b>	
Social Security		14,883	15,561	3
PSC Remainder Assessment		1,380	1,242	4
Other (specify):				
COMPUTER ALLOCATION FROM ELEC		2,089	2,076	5
<b>Total tax expense</b>		<b>247,249</b>	<b>221,838</b>	

## PROPERTY TAX EQUIVALENT (WATER)

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

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Sheboygan				1
<b>SUMMARY OF TAX RATES</b>							<b>2</b>
State tax rate	mills		0.172163				3
County tax rate	mills		5.170833				4
Local tax rate	mills		6.829636				5
School tax rate	mills		8.903247				6
Voc. school tax rate	mills		1.580121				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>22.656000</b>				<b>10</b>
Less: state credit	mills		1.130697				11
<b>Net tax rate</b>	mills		<b>21.525303</b>				<b>12</b>
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							<b>13</b>
<b>Local Tax Rate</b>	mills		<b>6.829636</b>				<b>14</b>
<b>Combined School Tax Rate</b>	mills		<b>10.483368</b>				<b>15</b>
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				<b>16</b>
<b>Total Local &amp; School Tax</b>	mills		<b>17.313004</b>				<b>17</b>
<b>Total Tax Rate</b>	mills		<b>22.656000</b>				<b>18</b>
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.764169</b>				<b>19</b>
<b>Total tax net of state credit</b>	mills		<b>21.525303</b>				<b>20</b>
<b>Net Local and School Tax Rate</b>	mills		<b>16.448961</b>				<b>21</b>
Utility Plant, Jan. 1	\$	<b>14,325,914</b>	14,325,914				<b>22</b>
Materials & Supplies	\$	<b>43,289</b>	43,289				<b>23</b>
<b>Subtotal</b>	\$	<b>14,369,203</b>	<b>14,369,203</b>				<b>24</b>
Less: Plant Outside Limits	\$	<b>0</b>	0				<b>25</b>
<b>Taxable Assets</b>	\$	<b>14,369,203</b>	<b>14,369,203</b>				<b>26</b>
Assessment Ratio	dec.		0.985727				<b>27</b>
<b>Assessed Value</b>	\$	<b>14,164,111</b>	<b>14,164,111</b>				<b>28</b>
<b>Net Local &amp; School Rate</b>	mills		<b>16.448961</b>				<b>29</b>
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>232,985</b>	<b>232,985</b>				<b>30</b>
Tax Equivalent per 1994 PSC Report	\$	118,693					<b>31</b>
Any lower tax equivalent as authorized by municipality (see note 6)	\$						<b>32</b>
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>232,985</b>					<b>34</b>
Footnotes			*				<b>35</b>

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## PROPERTY TAX EQUIVALENT (WATER)

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

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

January 1 Total Utility Plant - construction in progress taken out of calculation due to preliminary costs.

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## 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)	
<b>INTANGIBLE PLANT</b>						
Organization (301)	0				0	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>						
Land and Land Rights (310)	40,039				40,039	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)	262,622				262,622	8
Supply Mains (316)	0				0	9
Other Water Source Plant (317)	0				0	10
<b>Total Source of Supply Plant</b>	<b>302,661</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>302,661</b>	
<b>PUMPING PLANT</b>						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	136,823				136,823	12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	297,716				297,716	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	0				0	16
<b>Total Pumping Plant</b>	<b>434,539</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>434,539</b>	
<b>WATER TREATMENT PLANT</b>						
Land and Land Rights (330)	0				0	17
Structures and Improvements (331)	0				0	18
Sand or Other Media Filtration Equipment (332)	109,443	2,213			111,656	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
<b>Total Water Treatment Plant</b>	<b>109,443</b>	<b>2,213</b>	<b>0</b>	<b>0</b>	<b>111,656</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>						
Land and Land Rights (340)	0				0	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	357,386				357,386	24
Transmission and Distribution Mains (343)	6,634,133	1,159,009	83,525		7,709,617	25
Services (345)	565,501	51,299	1,159		615,641	26
Meters (346)	438,595	48,482	27,762		459,315	27
Hydrants (348)	908,282	191,406	5,433		1,094,255	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)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>						
Other Transmission and Distribution Plant (349)	230				230	29
<b>Total Transmission and Distribution Plant</b>	<b>8,904,127</b>	<b>1,450,196</b>	<b>117,879</b>	<b>0</b>	<b>10,236,444</b>	
<b>GENERAL PLANT</b>						
Land and Land Rights (389)	0				0	30
Structures and Improvements (390)	12,354				12,354	31
Office Furniture and Equipment (391)	0				0	32
Computer Equipment (391.1)	146,581				146,581	33
Transportation Equipment (392)	68,005		5,249		62,756	34
Stores Equipment (393)	0				0	35
Tools, Shop and Garage Equipment (394)	24,146				24,146	36
Laboratory Equipment (395)	5,006				5,006	37
Power Operated Equipment (396)	17,487				17,487	38
Communication Equipment (397)	216,349				216,349	39
SCADA Equipment (397.1)	52,901				52,901	40
Miscellaneous Equipment (398)	0				0	41
<b>Total General Plant</b>	<b>542,829</b>	<b>0</b>	<b>5,249</b>	<b>0</b>	<b>537,580</b>	
<b>Total utility plant in service directly assignable</b>	<b>10,293,599</b>	<b>1,452,409</b>	<b>123,128</b>	<b>0</b>	<b>11,622,880</b>	
Common Utility Plant Allocated to Water Department (300)	0				0	42
<b>Total utility plant in service</b>	<b>10,293,599</b>	<b>1,452,409</b>	<b>123,128</b>	<b>0</b>	<b>11,622,880</b>	

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$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)	
<b>INTANGIBLE PLANT</b>						
Organization (301)	0				0	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>						
Land and Land Rights (310)	0				0	4
Structures and Improvements (311)	0				0	5
Collecting and Impounding Reservoirs (312)	0				0	6
Lake, River and Other Intakes (313)	0				0	7
Wells and Springs (314)	0				0	8
Supply Mains (316)	0				0	9
Other Water Source Plant (317)	0				0	10
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>PUMPING PLANT</b>						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	0				0	12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	0				0	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	0				0	16
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>						
Land and Land Rights (330)	0				0	17
Structures and Improvements (331)	0				0	18
Sand or Other Media Filtration Equipment (332)	0				0	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>						
Land and Land Rights (340)	0				0	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	0				0	24
Transmission and Distribution Mains (343)	3,289,909				3,289,909	25
Services (345)	397,696				397,696	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)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>						
Hydrants (348)	324,731				324,731	28
Other Transmission and Distribution Plant (349)	0				0	29
<b>Total Transmission and Distribution Plant</b>	<b>4,012,336</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4,012,336</b>	
<b>GENERAL PLANT</b>						
Land and Land Rights (389)	0				0	30
Structures and Improvements (390)	0				0	31
Office Furniture and Equipment (391)	0				0	32
Computer Equipment (391.1)	0				0	33
Transportation Equipment (392)	0				0	34
Stores Equipment (393)	0				0	35
Tools, Shop and Garage Equipment (394)	0				0	36
Laboratory Equipment (395)	0				0	37
Power Operated Equipment (396)	0				0	38
Communication Equipment (397)	0				0	39
SCADA Equipment (397.1)	0				0	40
Miscellaneous Equipment (398)	0				0	41
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>4,012,336</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4,012,336</b>	
Common Utility Plant Allocated to Water Department (300)	0				0	42
<b>Total utility plant in service</b>	<b>4,012,336</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4,012,336</b>	

## 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)	
<b>SOURCE OF SUPPLY PLANT</b>				
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)	124,376	2.90%	7,616	4
Supply Mains (316)	0	0.00%		5
Other Water Source Plant (317)	0	0.00%		6
<b>Total Source of Supply Plant</b>	<b>124,376</b>		<b>7,616</b>	
<b>PUMPING PLANT</b>				
Structures and Improvements (321)	86,467	3.20%	4,378	7
Other Power Production Equipment (323)	0	0.00%		8
Electric Pumping Equipment (325)	178,690	4.40%	13,100	9
Diesel Pumping Equipment (326)	0	0.00%		10
Other Pumping Equipment (328)	0	0.00%		11
<b>Total Pumping Plant</b>	<b>265,157</b>		<b>17,478</b>	
<b>WATER TREATMENT PLANT</b>				
Structures and Improvements (331)	0	0.00%		12
Sand or Other Media Filtration Equipment (332)	73,258	6.00%	6,633	13
Membrane Filtration Equipment (333)	0	0.00%		14
Other Water Treatment Equipment (334)	0	0.00%		15
<b>Total Water Treatment Plant</b>	<b>73,258</b>		<b>6,633</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Structures and Improvements (341)	0	0.00%		16
Distribution Reservoirs and Standpipes (342)	46,833	2.20%	7,862	17
Transmission and Distribution Mains (343)	938,794	1.30%	93,234	18
Services (345)	252,049	2.90%	17,127	19
Meters (346)	38,133	6.00%	26,937	20
Hydrants (348)	244,221	2.20%	22,028	21
Other Transmission and Distribution Plant (349)	230	5.00%		22
<b>Total Transmission and Distribution Plant</b>	<b>1,520,260</b>		<b>167,188</b>	
<b>GENERAL PLANT</b>				
Structures and Improvements (390)	5,352	5.00%	618	23
Office Furniture and Equipment (391)	0	0.00%		24
Computer Equipment (391.1)	146,581	26.70%		25
Transportation Equipment (392)	68,005	13.30%		* 26
Stores Equipment (393)	0	0.00%		27
Tools, Shop and Garage Equipment (394)	20,643	5.90%	1,425	28
Laboratory Equipment (395)	5,006	5.90%		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					131,992	4
316					0	5
317					0	6
	0	0	0	0	131,992	
321					90,845	7
323					0	8
325					191,790	9
326					0	10
328					0	11
	0	0	0	0	282,635	
331					0	12
332					79,891	13
333					0	14
334					0	15
	0	0	0	0	79,891	
341					0	16
342					54,695	17
343	83,525				948,503	18
345	1,159				268,017	19
346	27,762		82		37,390	20
348	5,433				260,816	21
349					230	22
	117,879	0	82	0	1,569,651	
390					5,970	23
391					0	24
391.1					146,581	25
392	5,249		302		63,058 *	26
393					0	27
394					22,068	28
395					5,006	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)	
<b>GENERAL PLANT</b>				
Power Operated Equipment (396)	6,599	7.50%	1,312	<b>30</b>
Communication Equipment (397)	216,349	9.20%		<b>31</b>
SCADA Equipment (397.1)	21,901	9.20%	4,867	<b>32</b>
Miscellaneous Equipment (398)	0	0.00%		<b>33</b>
<b>Total General Plant</b>	<b>490,436</b>		<b>8,222</b>	
<b>Total accum. prov. directly assignable</b>	<b>2,473,487</b>		<b>207,137</b>	
 Common Utility Plant Allocated to Water Department	 0	 0.00%		 <b>34</b>
<b>Total accum. prov. for depreciation</b>	<b>2,473,487</b>		<b>207,137</b>	

**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					7,911	30
397					216,349	31
397.1					26,768	32
398					0	33
	5,249	0	302	0	493,711	
	123,128	0	384	0	2,557,880	
					0	34
	123,128	0	384	0	2,557,880	

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

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**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.**

Acct #392 Transportation Equipment - retirements of \$5,249 exceeded base.

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**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)	
<b>SOURCE OF SUPPLY PLANT</b>				
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
<b>Total Source of Supply Plant</b>	<b>0</b>		<b>0</b>	
<b>PUMPING PLANT</b>				
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
<b>Total Pumping Plant</b>	<b>0</b>		<b>0</b>	
<b>WATER TREATMENT PLANT</b>				
Structures and Improvements (331)	0	0.00%		12
Sand or Other Media Filtration Equipment (332)	0	0.00%		13
Membrane Filtration Equipment (333)	0	0.00%		14
Other Water Treatment Equipment (334)	0	0.00%		15
<b>Total Water Treatment Plant</b>	<b>0</b>		<b>0</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Structures and Improvements (341)	0	0.00%		16
Distribution Reservoirs and Standpipes (342)	0	0.00%		17
Transmission and Distribution Mains (343)	249,815	1.30%	42,769	18
Services (345)	68,817	2.90%	11,533	19
Meters (346)	0	0.00%		20
Hydrants (348)	40,724	2.20%	7,144	21
Other Transmission and Distribution Plant (349)	0	0.00%		22
<b>Total Transmission and Distribution Plant</b>	<b>359,356</b>		<b>61,446</b>	
<b>GENERAL PLANT</b>				
Structures and Improvements (390)	0	0.00%		23
Office Furniture and Equipment (391)	0	0.00%		24
Computer Equipment (391.1)	0	0.00%		25
Transportation Equipment (392)	0	0.00%		26
Stores Equipment (393)	0	0.00%		27
Tools, Shop and Garage Equipment (394)	0	0.00%		28
Laboratory Equipment (395)	0	0.00%		29

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314					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					0	12
332					0	13
333					0	14
334					0	15
	0	0	0	0	0	
341					0	16
342					0	17
343					292,584	18
345					80,350	19
346					0	20
348					47,868	21
349					0	22
	0	0	0	0	420,802	
390					0	23
391					0	24
391.1					0	25
392					0	26
393					0	27
394					0	28
395					0	29

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

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
<b>GENERAL PLANT</b>				
Power Operated Equipment (396)	0	0.00%		<b>30</b>
Communication Equipment (397)	0	0.00%		<b>31</b>
SCADA Equipment (397.1)	0	0.00%		<b>32</b>
Miscellaneous Equipment (398)	0	0.00%		<b>33</b>
<b>Total General Plant</b>	<b>0</b>		<b>0</b>	
<b>Total accum. prov. directly assignable</b>	<b>359,356</b>		<b>61,446</b>	
Common Utility Plant Allocated to Water Department	0	0.00%		<b>34</b>
<b>Total accum. prov. for depreciation</b>	<b>359,356</b>		<b>61,446</b>	

**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	0	
	0	0	0	0	420,802	
					0	34
	0	0	0	0	420,802	

## SOURCES OF WATER SUPPLY - STATISTICS

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

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			34,510	34,510	1
February			30,134	30,134	2
March			35,648	35,648	3
April			36,617	36,617	4
May			40,663	40,663	5
June			40,856	40,856	6
July			45,579	45,579	7
August			41,211	41,211	8
September			35,993	35,993	9
October			34,647	34,647	10
November			30,925	30,925	11
December			32,113	32,113	12
<b>Total annual pumpage</b>	<b>0</b>	<b>0</b>	<b>438,896</b>	<b>438,896</b>	

## 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 AWWWW 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.

<b>WATER AUDIT STATISTICS</b>		<b>1</b>
Source of Water Supply Statistics - Total Annual Pumpage (000's):	438,896	<b>2</b>
Less: Gallons (000's) used in the treatment process:		<b>3</b>
Subtotal: Gallons (000's) entering distribution system:	<b>438,896</b>	<b>4</b>
Less: Gallons (000's) sold (Revenue Water):	362,817	<b>5</b>
Gallons (000's) entering distribution system but not sold (Non-Revenue Water):	<b>76,079</b>	<b>6</b>
Authorized System Uses:		<b>7</b>
Gallons (000's) used to flush mains:	790	<b>8</b>
Gallons (000's) used for fire protection:	1,175	<b>9</b>
Gallons (000's) used to prevent freezing of distribution system:	174	<b>10</b>
Gallons (000's) used for other system uses:	173	<b>11</b>
Subtotal Authorized System Uses:	<b>2,312</b>	<b>12</b>
Water Losses (Real and Apparent):		<b>13</b>
Gallons (000's) lost due to main leaks or breaks:	2,890	<b>14</b>
Gallons (000's) lost due to service leaks or breaks:		<b>15</b>
Gallons (000's) lost due to hydrant leaks, tank overflows and pressure reducing valves:	1,027	<b>16</b>
Gallons (000's) for unauthorized usage such as vandalism and theft:		<b>17</b>
Gallons (000's) unknown/not accounted for:	<b>69,850</b>	<b>18</b>
Subtotal Water Losses:	<b>73,767</b>	<b>19</b>
Percentage of water entering distribution system sold:	<b>83%</b>	<b>20</b>
Percentage of Real and Apparent Losses:	<b>17%</b>	<b>21</b>
If water losses exceed 15%, indicate causes:		<b>22</b>
Various system leaks as found through leak detection survey.		<b>23</b>
		<b>24</b>
If water losses exceed 15%, identify actions taken to reduce water loss:		<b>25</b>
AECOM conduct leak detection survey on Jul. 27 - Aug. 18, 2010 and found 16 leaks estimated at 138,000 gpd.		<b>26</b>
		<b>27</b>

## WATER AUDIT AND OTHER STATISTICS (cont.)

<b>OTHER STATISTICS</b>		<b>28</b>
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)	2,164	<b>29</b>
Date of maximum: 07/05/2010		<b>30</b>
Cause of maximum: High demand coupled with a water main break.		<b>31</b>
		<b>32</b>
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)	735	<b>33</b>
Date of minimum: 01/01/2010		<b>34</b>
Total KWH used by the utility (include pumping, treatment facilities and other utility operations):	634,534	<b>35</b>
If water is purchased:		<b>36</b>
Vendor Name:		<b>37</b>
Point of Delivery:		<b>38</b>
What percentage of purchased water is surface water?		<b>39</b>
Number of main breaks repaired this year:		<b>40</b>
Number of service breaks repaired this year:		<b>41</b>
Population served (estimate the number of individuals within service area):		<b>42</b>
Inside municipality?	8,477	<b>43</b>
Outside municipality?	15	<b>44</b>

## 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)	
2109 SUNSET DR. (1963)	11	490	8	112,300	Yes	1
2303 CTH C (1964)	12	492	10	728,600	Yes	2
423 S. HIGHLAND AVE. (1964)	13	467	8	411,800	Yes	3
900 S. MILWAUKEE ST. (1937)	8	96	12	514,000	Yes	4
900 S. MILWAUKEE ST. (1951)	10	93	16	547,200	Yes	5
900 S. MILWAUKEE ST. (1985)	15	96	18	600,500	Yes	6

## 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	WELL NO. 8	WELL NO. 10	WELL NO. 11	1
Location	900 S. MILWAUKEE ST.	900 S. MILWAUKEE ST.	2109 SUNSET DR.	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	LAYNE	LAYNE	LAYNE	5
Year Installed	1997	1990	1972	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	360	414	143	8
Pump Motor or Standby Engine Mfr	U.S. ELECTRICAL MOTORS	U.S. ELECTRICAL MOTORS	GENERAL ELECTRIC	9
Year Installed	1997	1990	1972	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	40	40	20	12
Footnotes				13
				14

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	WELL NO. 12	WELL NO. 13	WELL NO. 15	15
Location	2303 CTH C	423 HIGHLAND AVE.	900 S. MILWAUKEE ST.	16
Purpose	P	P	P	17
Destination	D	D	D	18
Pump Manufacturer	LAYNE	LAYNE	LAYNE	19
Year Installed	1964	1988	1986	20
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	21
Actual Capacity (gpm)	528	282	386	22
Pump Motor or Standby Engine Mfr	U.S. ELECTRICAL MOTORS	U.S. ELECTRICAL MOTORS	U.S. ELECTRICAL MOTORS	23
Year Installed	1964	1965	1986	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	60	40	50	26
Footnotes				27
				28

## RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	NO. 1 (SOUTH UNIT)	NO. 2 (NORTH UNIT)	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>			<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	R	3
Year constructed	1901	1941	4
Primary material (earthen, steel, concrete, other)	CONCRETE	CONCRETE	5
Elevation difference in feet (See Headnote 3.)	37	37	6
Total capacity in gallons (actual)	462,750	651,750	7
<b>WATER TREATMENT PLANT</b>			<b>8</b>
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID	9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	10
Filters, type (gravity, pressure, other, none)	NONE	NONE	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0000	0.0000	12
Is a corrosion control chemical used (yes, no)?	Y	Y	13
Is water fluoridated (yes, no)?	Y	Y	14
Footnotes			15

## WATER MAINS

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

Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	Number of Feet			Adjustments Increase or (Decrease) (g)	End of Year (h)	
			First of Year (d)	Added During Year (e)	Retired During Year (f)			
M	D	1.000	600				600	1
M	D	4.000	45,604				45,604	2
M	D	6.000	47,467		1,949		45,518	* 3
M	T	6.000	0				0	4
P	D	6.000	2,913				2,913	5
A	T	8.000	0				0	6
M	D	8.000	26,428		3,893		22,535	* 7
M	T	8.000	2,585				2,585	8
P	D	8.000	64,861	1,163			66,024	* 9
M	D	10.000	10,386				10,386	10
M	T	10.000	9,350				9,350	11
P	D	10.000	928				928	12
M	D	12.000	11,258	616	433		11,441	* 13
M	T	12.000	8,236				8,236	14
P	D	12.000	83,764	11,796			95,560	* 15
M	D	16.000	2,369				2,369	16
P	D	16.000	4,979				4,979	17
P	D	24.000	661				661	18
<b>Total Within Municipality</b>			<b>322,389</b>	<b>13,575</b>	<b>6,275</b>	<b>0</b>	<b>329,689</b>	
<b>Total Utility</b>			<b>322,389</b>	<b>13,575</b>	<b>6,275</b>	<b>0</b>	<b>329,689</b>	

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## WATER MAINS

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**Water Mains (Page W-21)**

**General footnotes**

Financing occurs through general debt and TID #4 funds.

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

TID #4 water main projects for Eastern Ave, Highland Ave, Toro, Edna and Riverview Dr.

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## WATER SERVICES

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

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)
L	0.500	784				784	1
M	0.750	754				754	2
L	0.750	92				92	3
M	1.000	1,131		1		1,130	* 4
P	1.000	197	8			205	* 5
M	1.250	33				33	6
M	1.500	59				59	7
L	1.500	2				2	8
P	1.500	17				17	9
M	2.000	51				51	10
P	2.000	2	5			7	* 11
M	3.000	18				18	12
M	4.000	13				13	13
P	4.000	1				1	14
M	6.000	3				3	15
P	6.000	16	3			19	* 16
M	8.000	1				1	17
P	8.000	8		2		6	* 18
M	12.000	1				1	19
P	12.000	1	2			3	20
<b>Total Utility</b>		<b>3,184</b>	<b>18</b>	<b>3</b>	<b>0</b>	<b>3,199</b>	<b>0</b>

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## WATER SERVICES

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### Water Services (Page W-22)

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

TID #4 projects contributed to services activity.

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

Plymouth Utilities has no utility-owned services.

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## METERS

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

### Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)		
0.625	1,156	60	141	(3)	<b>1072</b>	149	*	1
0.750	2,270	210	104	(1)	<b>2375</b>	104	*	2
1.000	86		2		<b>84</b>	2		3
1.500	45	16	16		<b>45</b>	16		4
2.000	21	9	4		<b>26</b>	4		5
3.000	8	1	1		<b>8</b>	1		6
4.000	3				<b>3</b>	0		7
6.000	1		1		<b>0</b>	0		8
<b>Total:</b>	<b>3,590</b>	<b>296</b>	<b>269</b>	<b>(4)</b>	<b>3613</b>	<b>276</b>		

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	996	38	0	0	0	38	1072	*	1
0.750	2,097	222	18	13	1	24	2375	*	2
1.000	0	56	18	7	1	2	84		3
1.500	0	31	6	3	5	0	45		4
2.000	0	9	10	2	0	5	26		5
3.000	0	0	4	4	0	0	8		6
4.000	0	0	3	0	0	0	3		7
6.000	0	0	0	0	0	0	0		8
<b>Total:</b>	<b>3,093</b>	<b>356</b>	<b>59</b>	<b>29</b>	<b>7</b>	<b>69</b>	<b>3613</b>		

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## METERS

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### Meters (Page W-23)

#### Explain all reported adjustments.

Adjustments may occur at the end-of-year report due to our cycle billing and when this comparison is reported.

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.

Station meters are tested every two years - yes.

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**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)	
<b>Fire Hydrants</b>						
Outside of Municipality	24				24	1
Within Municipality	580	29	10		599	2
<b>Total Fire Hydrants</b>	<b>604</b>	<b>29</b>	<b>10</b>	<b>0</b>	<b>623</b>	
<b>Flushing Hydrants</b>						
	1				1	3
<b>Total Flushing Hydrants</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1</b>	

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

Number of hydrants operated during year:	115
Number of distribution system valves end of year:	1,495
Number of distribution valves operated during year:	221

## 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)	
Station Meter	<= 4-inch	Well No. 13	Magnetic	6/8/2010	1
Station Meter	<= 4-inch	Well No. 11	Magnetic	6/8/2010	2
Station Meter	6	Well No. 10	Magnetic	6/8/2010	3
Station Meter	6	Well No. 8	Magnetic	6/8/2010	4
Station Meter	8	Well No. 12	Magnetic	6/8/2010	5
Station Meter	8	Well No. 15	Magnetic	6/8/2010	6

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## WATER CUSTOMERS SERVED

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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.
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**ELECTRIC OPERATING REVENUES & EXPENSES**

Particulars (a)	This Year (b)	Last Year (c)	
<b>Operating Revenues</b>			
<b>Sales of Electricity</b>			
Sales of Electricity (440-448)	21,764,472	19,980,032	1
<b>Total Sales of Electricity</b>	<b>21,764,472</b>	<b>19,980,032</b>	
<b>Other Operating Revenues</b>			
Forfeited Discounts (450 )	0	0	2
Miscellaneous Service Revenues (451 )	3,738	4,491	3
Sales of Water and Water Power (453 )	0	0	4
Rent from Electric Property (454 )	34,804	45,863	5
Interdepartmental Rents (455 )	0	0	6
Other Electric Revenues (456 )	38,449	37,908	7
<b>Total Other Operating Revenues</b>	<b>76,991</b>	<b>88,262</b>	
<b>Total Operating Revenues</b>	<b>21,841,463</b>	<b>20,068,294</b>	
<b>Operation and Maintenance Expenses</b>			
Power Production Expenses (500-557)	18,157,177	16,260,788	8
Transmission Expenses (560-573)	0	0	9
Distribution Expenses (580-598)	532,466	552,964	10
Customer Accounts Expenses (901-905)	245,151	221,435	11
Customer Service and Information Expenses (906 )	0	0	12
Sales Expenses (911-916)	0	0	13
Administrative and General Expenses (920-932)	508,099	511,444	14
<b>Total Operation and Maintenance Expenses</b>	<b>19,442,893</b>	<b>17,546,631</b>	
<b>Other Expenses</b>			
Depreciation Expense (403 )	1,071,404	1,038,864	15
Amortization Expense (404-407)		0	16
Taxes (408 )	604,248	577,716	17
<b>Total Other Expenses</b>	<b>1,675,652</b>	<b>1,616,580</b>	
<b>Total Operating Expenses</b>	<b>21,118,545</b>	<b>19,163,211</b>	
<b>NET OPERATING INCOME</b>	<b>722,918</b>	<b>905,083</b>	

## OTHER OPERATING REVENUES (ELECTRIC)

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

Particulars (a)	Amount (b)	
<b>Forfeited Discounts (450):</b>		
Customer late payment charges		1
<b>Other (specify):</b>		
NONE		2
<b>Total Forfeited Discounts (450)</b>	<b>0</b>	
<b>Miscellaneous Service Revenues (451):</b>		
TEMPORARY SERVICE CONNECTION	3,738	3
<b>Total Miscellaneous Service Revenues (451)</b>	<b>3,738</b>	
<b>Sales of Water and Water Power (453):</b>		
NONE		4
<b>Total Sales of Water and Water Power (453)</b>	<b>0</b>	
<b>Rent from Electric Property (454):</b>		
POLE CONTACTS, COMPUTER AND OTHER RENTALS	34,804	5
<b>Total Rent from Electric Property (454)</b>	<b>34,804</b>	
<b>Interdepartmental Rents (455):</b>		
NONE		6
<b>Total Interdepartmental Rents (455)</b>	<b>0</b>	
<b>Other Electric Revenues (456):</b>		
CUSTOMER LATE PAYMENT CHARGES	34,171	7
NSF CHARGES, SALES TAX REVENUE	4,278	8
<b>Total Other Electric Revenues (456)</b>	<b>38,449</b>	

## 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)
<b>POWER PRODUCTION EXPENSES</b>		
<b>STEAM POWER GENERATION EXPENSES</b>		
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
<b>Total Steam Power Generation Expenses</b>	<b>0</b>	<b>0</b>
<b>HYDRAULIC POWER GENERATION EXPENSES</b>		
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
<b>Total Hydraulic Power Generation Expenses</b>	<b>0</b>	<b>0</b>
<b>OTHER POWER GENERATION EXPENSES</b>		
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)	
<b>POWER PRODUCTION EXPENSES</b>			
<b>OTHER POWER GENERATION EXPENSES</b>			
Maintenance of Miscellaneous Other Power Generating Plant (554)		0	33
<b>Total Other Power Generation Expenses</b>	<b>0</b>	<b>0</b>	
<b>OTHER POWER SUPPLY EXPENSES</b>			
Purchased Power (555)	18,157,177	16,260,788	34
System Control and Load Dispatching (556)		0	35
Other Expenses (557)		0	36
<b>Total Other Power Supply Expenses</b>	<b>18,157,177</b>	<b>16,260,788</b>	
<b>Total Power Production Expenses</b>	<b>18,157,177</b>	<b>16,260,788</b>	
<b>TRANSMISSION EXPENSES</b>			
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
<b>Total Transmission Expenses</b>	<b>0</b>	<b>0</b>	
<b>DISTRIBUTION EXPENSES</b>			
Operation Supervision and Engineering (580)	43,375	43,814	50
Load Dispatching (581)		0	51
Station Expenses (582)	17,881	17,472	52
Overhead Line Expenses (583)	54,421	56,156	53
Underground Line Expenses (584)	52,827	53,319	54
Street Lighting and Signal System Expenses (585)	2,234	0	55
Meter Expenses (586)	66,654	70,801	56
Customer Installations Expenses (587)	4,784	5,383	57
Miscellaneous Distribution Expenses (588)	25,098	26,126	58
Rents (589)	13,200	13,200	59
Maintenance Supervision and Engineering (590)		0	60
Maintenance of Structures (591)		0	61
Maintenance of Station Equipment (592)	28,803	18,965	62
Maintenance of Overhead Lines (593)	163,566	169,882	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)	
<b>DISTRIBUTION EXPENSES</b>			
Maintenance of Underground Lines (594)	23,027	20,484	64
Maintenance of Line Transformers (595)	12,579	28,286	* 65
Maintenance of Street Lighting and Signal Systems (596)	22,951	27,933	66
Maintenance of Meters (597)		0	67
Maintenance of Miscellaneous Distribution Plant (598)	1,066	1,143	68
<b>Total Distribution Expenses</b>	<b>532,466</b>	<b>552,964</b>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>			
Supervision (901)	7,888	7,540	69
Meter Reading Expenses (902)	93,405	91,048	70
Customer Records and Collection Expenses (903)	85,212	84,472	71
Uncollectible Accounts (904)	58,646	38,375	* 72
Miscellaneous Customer Accounts Expenses (905)		0	73
Customer Service and Information Expenses (906)		0	74
<b>Total Customer Accounts Expenses</b>	<b>245,151</b>	<b>221,435</b>	
<b>SALES EXPENSES</b>			
Supervision (911)		0	75
Demonstrating and Selling Expenses (912)		0	76
Advertising Expenses (913)		0	77
Miscellaneous Sales Expenses (916)		0	78
<b>Total Sales Expenses</b>	<b>0</b>	<b>0</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>			
Administrative and General Salaries (920)	101,193	88,930	79
Office Supplies and Expenses (921)	12,350	11,832	80
Administrative Expenses Transferred -- Credit (922)		0	81
Outside Services Employed (923)	20,750	29,423	82
Property Insurance (924)	2,237	2,955	83
Injuries and Damages (925)	40,051	45,787	84
Employee Pensions and Benefits (926)	290,378	295,422	85
Regulatory Commission Expenses (928)		0	86
Duplicate Charges -- Credit (929)		0	87
Miscellaneous General Expenses (930)	22,500	19,497	88
Rents (931)		0	89
Maintenance of General Plant (932)	18,640	17,598	90
<b>Total Administrative and General Expenses</b>	<b>508,099</b>	<b>511,444</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>19,442,893</b>	<b>17,546,631</b>	

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## ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

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

Acct #595 Maint. Line Transformers - decrease in activity for 2010.

Acct #904 Uncollectible Accounts - recession caused a couple of large commercial accounts to discontinue business causing a larger than usual writeoff.

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

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

Description of Tax (a)	Method Used to Allocate Between Departments (b)	This Year (c)	Last Year (d)	
Property Tax Equivalent		264,100	228,437	1
Social Security		47,619	47,855	2
Wisconsin Gross Receipts Tax		282,047	294,674	3
PSC Remainder Assessment		21,227	17,154	4
Other (specify):				
ATC COMMON FACILITIES CREDIT		(6,566)	(6,253)	5
COMPUTER ALLOCATION		(4,179)	(4,151)	6
<b>Total tax expense</b>		<b>604,248</b>	<b>577,716</b>	

## PROPERTY TAX EQUIVALENT (ELECTRIC)

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

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Sheboygan				1
<b>SUMMARY OF TAX RATES</b>							<b>2</b>
State tax rate	mills		0.172163				3
County tax rate	mills		5.170833				4
Local tax rate	mills		6.829636				5
School tax rate	mills		8.903247				6
Voc. school tax rate	mills		1.580121				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>22.656000</b>				<b>10</b>
Less: state credit	mills		1.130697				11
<b>Net tax rate</b>	mills		<b>21.525303</b>				<b>12</b>
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							<b>13</b>
<b>Local Tax Rate</b>	mills		<b>6.829636</b>				<b>14</b>
<b>Combined School Tax Rate</b>	mills		<b>10.483368</b>				<b>15</b>
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				<b>16</b>
<b>Total Local &amp; School Tax</b>	mills		<b>17.313004</b>				<b>17</b>
<b>Total Tax Rate</b>	mills		<b>22.656000</b>				<b>18</b>
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.764169</b>				<b>19</b>
<b>Total tax net of state credit</b>	mills		<b>21.525303</b>				<b>20</b>
<b>Net Local and School Tax Rate</b>	mills		<b>16.448961</b>				<b>21</b>
Utility Plant, Jan. 1	\$	36,006,653	36,006,653				22
Materials & Supplies	\$	538,240	538,240				23
<b>Subtotal</b>	\$	<b>36,544,893</b>	<b>36,544,893</b>				<b>24</b>
Less: Plant Outside Limits	\$	20,256,660	20,256,660				25
<b>Taxable Assets</b>	\$	<b>16,288,233</b>	<b>16,288,233</b>				<b>26</b>
Assessment Ratio	dec.		0.985727				27
<b>Assessed Value</b>	\$	<b>16,055,751</b>	<b>16,055,751</b>				<b>28</b>
<b>Net Local &amp; School Rate</b>	mills		<b>16.448961</b>				<b>29</b>
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>264,100</b>	<b>264,100</b>				<b>30</b>
Tax Equivalent per 1994 PSC Report	\$	137,341					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32 33
<b>Tax equiv. for current year (see note 5)</b>	\$	<b>264,100</b>					<b>34</b>
Footnotes			*				35

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## PROPERTY TAX EQUIVALENT (ELECTRIC)

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

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

Total Utility Plant Jan 1 - difference due to late 2009 audit journals.

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## ELECTRIC UTILITY PLANT IN SERVICE

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>INTANGIBLE PLANT</b>						
Organization (301)	0				0	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>STEAM PRODUCTION PLANT</b>						
Land and Land Rights (310)	0				0	4
Structures and Improvements (311)	0				0	5
Boiler Plant Equipment (312)	0				0	6
Engines and Engine Driven Generators (313)	0				0	7
Turbogenerator Units (314)	0				0	8
Accessory Electric Equipment (315)	0				0	9
Miscellaneous Power Plant Equipment (316)	0				0	10
<b>Total Steam Production Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>HYDRAULIC PRODUCTION PLANT</b>						
Land and Land Rights (330)	0				0	11
Structures and Improvements (331)	0				0	12
Reservoirs, Dams and Waterways (332)	0				0	13
Water Wheels, Turbines and Generators (333)	0				0	14
Accessory Electric Equipment (334)	0				0	15
Miscellaneous Power Plant Equipment (335)	0				0	16
Roads, Railroads and Bridges (336)	0				0	17
<b>Total Hydraulic Production Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>OTHER PRODUCTION PLANT</b>						
Land and Land Rights (340)	0				0	18
Structures and Improvements (341)	0				0	19
Fuel Holders, Producers and Accessories (342)	0				0	20
Prime Movers (343)	0				0	21
Generators (344)	0				0	22
Accessory Electric Equipment (345)	0				0	23
Miscellaneous Power Plant Equipment (346)	0				0	24
<b>Total Other Production Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TRANSMISSION PLANT</b>						
Land and Land Rights (350)	59,483				59,483	25
Structures and Improvements (352)	13,299				13,299	26
Station Equipment (353)	122,072				122,072	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)	
<b>TRANSMISSION PLANT</b>						
Poles and Fixtures (355)	252,173				252,173	29
Overhead Conductors and Devices (356)	95,062				95,062	30
Underground Conduit (357)	0				0	31
Underground Conductors and Devices (358)	0				0	32
Roads and Trails (359)	0				0	33
<b>Total Transmission Plant</b>	<b>542,089</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>542,089</b>	
<b>DISTRIBUTION PLANT</b>						
Land and Land Rights (360)	161,628	904,158			1,065,786	* 34
Structures and Improvements (361)	0				0	35
Station Equipment (362)	4,280,702				4,280,702	36
Storage Battery Equipment (363)	0				0	37
Poles, Towers and Fixtures (364)	5,209,760	184,662	63,226	(1,458)	5,329,738	* 38
Overhead Conductors and Devices (365)	4,392,476	233,793	83,799	(10,287)	4,532,183	* 39
Underground Conduit (366)	43,637				43,637	40
Underground Conductors and Devices (367)	7,570,335	940,529	65,611	(314)	8,444,939	* 41
Line Transformers (368)	4,544,458	88,241	5,952		4,626,747	42
Services (369)	1,126,659	102,366	6,087	(337)	1,222,601	* 43
Meters (370)	847,307	19,318	7,257		859,368	44
Installations on Customers' Premises (371)	117,733				117,733	45
Leased Property on Customers' Premises (372)	0				0	46
Street Lighting and Signal Systems (373)	1,413,337	123,849	14,657	(597)	1,521,932	* 47
<b>Total Distribution Plant</b>	<b>29,708,032</b>	<b>2,596,916</b>	<b>246,589</b>	<b>(12,993)</b>	<b>32,045,366</b>	
<b>GENERAL PLANT</b>						
Land and Land Rights (389)	7,320				7,320	48
Structures and Improvements (390)	201,870				201,870	49
Office Furniture and Equipment (391)	60,169				60,169	50
Computer Equipment (391.1)	522,228				522,228	51
Transportation Equipment (392)	1,108,241		45,731		1,062,510	52
Stores Equipment (393)	14,421				14,421	53
Tools, Shop and Garage Equipment (394)	153,010	1,497			154,507	54
Laboratory Equipment (395)	36,933				36,933	55
Power Operated Equipment (396)	233,079		57,573		175,506	56
Communication Equipment (397)	73,104	5,223			78,327	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--

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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)	
<b>GENERAL PLANT</b>						
Other Tangible Property (399)	0				0	60
<b>Total General Plant</b>	<b>2,410,375</b>	<b>6,720</b>	<b>103,304</b>	<b>0</b>	<b>2,313,791</b>	
<b>Total utility plant in service directly assignable</b>	<b>32,660,496</b>	<b>2,603,636</b>	<b>349,893</b>	<b>(12,993)</b>	<b>34,901,246</b>	
Common Utility Plant Allocated to Electric Department (300)	0				0	61
<b>Total utility plant in service</b>	<b>32,660,496</b>	<b>2,603,636</b>	<b>349,893</b>	<b>(12,993)</b>	<b>34,901,246</b>	

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

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

**If Additions, Account 300 (or 300.1), is nonzero, please explain.**

See note on item #5.

**If Retirements, Account 300 (or 300.1), is nonzero, please explain.**

See note on item #5.

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

Acct #360,364,365,367,369,373 Land, Poles & Fixtures, Overhead Conductors, Underground Conductors, Services and Street Lighting - major projects include rebuilds to Highland from Cth PP to Eastern Ave, 3 phase from Highland north of Eastern, 3 phase overhead on Sunset Dr. Street light conversion on Mill St. Total projects included 157 work orders.

**If Adjustments for any account are nonzero, please explain.**

Plant adjustments occurred due to salvaging material to inventory.

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## ELECTRIC UTILITY PLANT IN SERVICE

### --Plant Financed by Contributions--

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

## ELECTRIC UTILITY PLANT IN SERVICE

### --Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
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3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$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)	
<b>TRANSMISSION PLANT</b>						
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
<b>Total Transmission Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>DISTRIBUTION PLANT</b>						
Land and Land Rights (360)	0				0	34
Structures and Improvements (361)	0				0	35
Station Equipment (362)	0				0	36
Storage Battery Equipment (363)	0				0	37
Poles, Towers and Fixtures (364)	571,336	4,067	7,615		567,788	38
Overhead Conductors and Devices (365)	295,361	4,296	6,345		293,312	39
Underground Conduit (366)	0				0	40
Underground Conductors and Devices (367)	991,683	56,191	7,731		1,040,143	41
Line Transformers (368)	0				0	42
Services (369)	1,101,069	15,162	7,082		1,109,149	43
Meters (370)	0				0	44
Installations on Customers' Premises (371)	141				141	45
Leased Property on Customers' Premises (372)	0				0	46
Street Lighting and Signal Systems (373)	5,343	5,761			11,104	47
<b>Total Distribution Plant</b>	<b>2,964,933</b>	<b>85,477</b>	<b>28,773</b>	<b>0</b>	<b>3,021,637</b>	
<b>GENERAL PLANT</b>						
Land and Land Rights (389)	0				0	48
Structures and Improvements (390)	0				0	49
Office Furniture and Equipment (391)	0				0	50
Computer Equipment (391.1)	0				0	51
Transportation Equipment (392)	0				0	52
Stores Equipment (393)	0				0	53
Tools, Shop and Garage Equipment (394)	0				0	54
Laboratory Equipment (395)	0				0	55
Power Operated Equipment (396)	0				0	56
Communication Equipment (397)	0				0	57
SCADA Equipment (397.1)	0				0	58
Miscellaneous Equipment (398)	0				0	59

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>GENERAL PLANT</b>						
Other Tangible Property (399)	0				0	60
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>2,964,933</b>	<b>85,477</b>	<b>28,773</b>	<b>0</b>	<b>3,021,637</b>	
 Common Utility Plant Allocated to Electric Department (300)	 0				 0	 61
<b>Total utility plant in service</b>	<b>2,964,933</b>	<b>85,477</b>	<b>28,773</b>	<b>0</b>	<b>3,021,637</b>	

## 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)	
<b>STEAM PRODUCTION PLANT</b>				
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
<b>Total Steam Production Plant</b>	<b>0</b>		<b>0</b>	
<b>HYDRAULIC PRODUCTION PLANT</b>				
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
<b>Total Hydraulic Production Plant</b>	<b>0</b>		<b>0</b>	
<b>OTHER PRODUCTION PLANT</b>				
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
<b>Total Other Production Plant</b>	<b>0</b>		<b>0</b>	
<b>TRANSMISSION PLANT</b>				
Structures and Improvements (352)	13,299	3.13%		19
Station Equipment (353)	111,736	3.13%	3,821	20
Towers and Fixtures (354)	0	0.00%		21
Poles and Fixtures (355)	101,852	2.27%	5,724	22
Overhead Conductors and Devices (356)	46,722	2.27%	2,158	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
<b>Total Transmission Plant</b>	<b>273,609</b>		<b>11,703</b>	
<b>DISTRIBUTION PLANT</b>				
Structures and Improvements (361)	0	0.00%		27
Station Equipment (362)	924,046	2.70%	115,579	28
Storage Battery Equipment (363)	0	0.00%		29

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314					0	4
315					0	5
316					0	6
	0	0	0	0	0	
331					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					13,299	19
353					115,557	20
354					0	21
355					107,576	22
356					48,880	23
357					0	24
358					0	25
359					0	26
	0	0	0	0	285,312	
361					0	27
362					1,039,625	28
363					0	29

## ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC

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

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
<b>DISTRIBUTION PLANT</b>				
Poles, Towers and Fixtures (364)	1,901,188	2.78%	146,499	30
Overhead Conductors and Devices (365)	1,907,228	3.60%	160,644	31
Underground Conduit (366)	17,965	2.00%	873	32
Underground Conductors and Devices (367)	1,733,108	3.30%	266,654	33
Line Transformers (368)	2,298,087	3.13%	143,529	34
Services (369)	433,478	4.55%	53,446	35
Meters (370)	233,456	2.86%	24,405	36
Installations on Customers' Premises (371)	117,732	6.67%		37
Leased Property on Customers' Premises (372)	0	0.00%		38
Street Lighting and Signal Systems (373)	636,436	3.33%	48,872	39
<b>Total Distribution Plant</b>	<b>10,202,724</b>		<b>960,501</b>	
<b>GENERAL PLANT</b>				
Structures and Improvements (390)	180,559	2.90%		40
Office Furniture and Equipment (391)	48,118	6.67%	4,013	41
Computer Equipment (391.1)	522,227	14.29%		42
Transportation Equipment (392)	876,526	10.00%	108,538	43
Stores Equipment (393)	12,357	4.35%	627	44
Tools, Shop and Garage Equipment (394)	153,010	7.14%	749	45
Laboratory Equipment (395)	29,848	5.00%	1,847	46
Power Operated Equipment (396)	199,502	15.00%	15,322	47
Communication Equipment (397)	48,149	3.37%	5,050	48
SCADA Equipment (397.1)	0	0.00%		49
Miscellaneous Equipment (398)	0	0.00%		50
<b>Total General Plant</b>	<b>2,070,296</b>		<b>136,146</b>	
<b>Total accum. prov. directly assignable</b>	<b>12,546,629</b>		<b>1,108,350</b>	
Common Utility Plant Allocated to Electric Department	0	0.00%		51
<b>Total accum. prov. for depreciation</b>	<b>12,546,629</b>		<b>1,108,350</b>	
<b>GENERAL PLANT</b>				
Other Tangible Property (399)	0	0.00%		52
<b>Total General Plant</b>	<b>0</b>		<b>0</b>	
<b>Total accum. prov. directly assignable</b>	<b>12,546,629</b>		<b>1,108,350</b>	

**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	63,226	9,787	10,362		1,985,036	30
365	83,799	15,695	33,488		2,001,866	31
366					18,838	32
367	65,611	3,043			1,931,108	33
368	5,952		835		2,436,499	34
369	6,087	1,509			479,328	35
370	7,257				250,604	36
371					117,732	37
372					0	38
373	14,657	2,921	756		668,486	39
	<b>246,589</b>	<b>32,955</b>	<b>45,441</b>	<b>0</b>	<b>10,929,122</b>	
390					180,559	40
391					52,131	41
391.1					522,227	42
392	45,731		988		940,321	43
393					12,984	44
394					153,759	45
395					31,695	46
396	57,573		567		157,818	47
397					53,199	48
397.1					0	49
398					0	50
	<b>103,304</b>	<b>0</b>	<b>1,555</b>	<b>0</b>	<b>2,104,693</b>	
	<b>349,893</b>	<b>32,955</b>	<b>46,996</b>	<b>0</b>	<b>13,319,127</b>	
					0	51
	<b>349,893</b>	<b>32,955</b>	<b>46,996</b>	<b>0</b>	<b>13,319,127</b>	
399					0	52
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
	<b>349,893</b>	<b>32,955</b>	<b>46,996</b>	<b>0</b>	<b>13,319,127</b>	

## 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)
<b>STEAM PRODUCTION PLANT</b>			
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
<b>Total Steam Production Plant</b>	<b>0</b>		<b>0</b>
<b>HYDRAULIC PRODUCTION PLANT</b>			
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
<b>Total Hydraulic Production Plant</b>	<b>0</b>		<b>0</b>
<b>OTHER PRODUCTION PLANT</b>			
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
<b>Total Other Production Plant</b>	<b>0</b>		<b>0</b>
<b>TRANSMISSION PLANT</b>			
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
<b>Total Transmission Plant</b>	<b>0</b>		<b>0</b>
<b>DISTRIBUTION PLANT</b>			
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)	
<b>DISTRIBUTION PLANT</b>				
Poles, Towers and Fixtures (364)	258,269	2.78%	15,834	30
Overhead Conductors and Devices (365)	151,544	3.60%	10,596	31
Underground Conduit (366)	0	0.00%		32
Underground Conductors and Devices (367)	207,988	3.33%	33,830	33
Line Transformers (368)	0	0.00%		34
Services (369)	737,960	4.55%	50,282	35
Meters (370)	0	0.00%		36
Installations on Customers' Premises (371)	21	6.67%	9	37
Leased Property on Customers' Premises (372)	0	0.00%		38
Street Lighting and Signal Systems (373)	410	3.33%	274	39
<b>Total Distribution Plant</b>	<b>1,356,192</b>		<b>110,825</b>	
<b>GENERAL PLANT</b>				
Structures and Improvements (390)	0	0.00%		40
Office Furniture and Equipment (391)	0	0.00%		41
Computer Equipment (391.1)	0	0.00%		42
Transportation Equipment (392)	0	0.00%		43
Stores Equipment (393)	0	0.00%		44
Tools, Shop and Garage Equipment (394)	0	0.00%		45
Laboratory Equipment (395)	0	0.00%		46
Power Operated Equipment (396)	0	0.00%		47
Communication Equipment (397)	0	0.00%		48
SCADA Equipment (397.1)	0	0.00%		49
Miscellaneous Equipment (398)	0	0.00%		50
<b>Total General Plant</b>	<b>0</b>		<b>0</b>	
<b>Total accum. prov. directly assignable</b>	<b>1,356,192</b>		<b>110,825</b>	
Common Utility Plant Allocated to Electric Department	0	0.00%		51
<b>Total accum. prov. for depreciation</b>	<b>1,356,192</b>		<b>110,825</b>	
<b>GENERAL PLANT</b>				
Other Tangible Property (399)	0	0.00%		52
<b>Total General Plant</b>	<b>0</b>		<b>0</b>	
<b>Total accum. prov. directly assignable</b>	<b>1,356,192</b>		<b>110,825</b>	

**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	7,615				266,488	30
365	6,345				155,795	31
366					0	32
367	7,731				234,087	33
368					0	34
369	7,082				781,160	35
370					0	36
371					30	37
372					0	38
373					684	39
	<b>28,773</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,438,244</b>	
390					0	40
391					0	41
391.1					0	42
392					0	43
393					0	44
394					0	45
395					0	46
396					0	47
397					0	48
397.1					0	49
398					0	50
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
	<b>28,773</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,438,244</b>	
					0	51
	<b>28,773</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,438,244</b>	
399					0	52
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
	<b>28,773</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,438,244</b>	

## TRANSMISSION AND DISTRIBUTION LINES

Classification (a)	Miles of Line Owned					Total End of Year (f)	
	First of Year (b)	Additions During Year (c)	Retirements During Year (d)	Adjustments During Year (e)			
<b>Primary Distribution System Voltage(s) -- Urban</b>							
<b>Pole Lines</b>							
2.4/4.16 kV (4kV)	0				0		1
7.2/12.5 kV (12kV)	50	1	1		50		2
14.4/24.9 kV (25kV)	0				0		3
<b>Other:</b>							
NONE	0				0		4
<b>Underground Lines</b>							
2.4/4.16 kV (4kV)	0				0		5
7.2/12.5 kV (12kV)	72	1			73		6
14.4/24.9 kV (25kV)	0				0		7
<b>Other:</b>							
NONE	0				0		8
<b>Primary Distribution System Voltage(s) -- Rural</b>							
<b>Pole Lines</b>							
2.4/4.16 kV (4kV)	0				0		9
7.2/12.5 kV (12kV)	252		1		251		10
14.4/24.9 kV (25kV)	0				0		11
<b>Other:</b>							
NONE	0				0		12
<b>Underground Lines</b>							
2.4/4.16 kV (4kV)	0				0		13
7.2/12.5 kV (12kV)	108	1			109		14
14.4/24.9 kV (25kV)	0				0		15
<b>Other:</b>							
NONE	0				0		16
<b>Transmission System</b>							
<b>Pole Lines</b>							
34.5 kV	0				0		17
69 kV	1				1		18
115 kV	0				0		19
138 kV	0				0		20
<b>Other:</b>							
NONE	0				0		21
<b>Underground Lines</b>							
34.5 kV	0				0		22
69 kV	0				0		23
115 kV	0				0		24
138 kV	0				0		25
<b>Other:</b>							
NONE	0				0		26

## RURAL LINE CUSTOMERS

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

Particulars (a)	Amount (b)	
Customers added on rural lines during year:		1
Farm Customers		2
Nonfarm Customers		3
<b>Total</b>	<b>0</b>	<b>4</b>
Customers on rural lines at end of year:		5
Rural Customers (served at rural rates):		6
Farm	127	7
Nonfarm	3,154	8
<b>Total</b>	<b>3,281</b>	<b>9</b>
Customers served at other than rural rates:		10
Farm		11
Nonfarm		12
<b>Total</b>	<b>0</b>	<b>13</b>
<b>Total customers on rural lines at end of year</b>	<b>3,281</b>	<b>14</b>

## MONTHLY PEAK DEMAND AND ENERGY USAGE

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

Monthly Peak						Monthly Energy Usage	
Month (a)		kW (b)	Day of Week (c)	Date (MM/DD/YYYY) (d)	Time Beginning (HH:MM) (e)	(kWh) (000's) (f)	
January	01	36,375	Thursday	01/07/2010	18:00	21,337	1
February	02	35,011	Tuesday	02/09/2010	08:00	18,995	2
March	03	33,678	Tuesday	03/02/2010	19:00	20,244	3
April	04	33,544	Thursday	04/15/2010	14:00	19,276	4
May	05	42,632	Monday	05/24/2010	14:00	20,636	5
June	06	41,937	Tuesday	06/22/2010	17:00	21,832	6
July	07	44,664	Tuesday	07/06/2010	15:00	24,539	7
August	08	48,714	Thursday	08/12/2010	14:00	24,752	8
September	09	41,766	Thursday	09/02/2010	15:00	20,290	9
October	10	33,349	Monday	10/11/2010	12:00	19,503	10
November	11	37,754	Tuesday	11/30/2010	18:00	19,554	11
December	12	37,994	Monday	12/13/2010	18:00	21,607	12
<b>Total</b>		<b>467,418</b>				<b>252,565</b>	

**System Name** Plymouth Utilities

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

Type of Reading	Supplier
60 minutes integrated	WPPI ENERGY

**ELECTRIC ENERGY ACCOUNT**

Particulars (a)	kWh (000's) (b)	
<b>Source of Energy</b>		
<b>Generation (excluding Station Use):</b>		
Fossil Steam		1
Nuclear Steam		2
Hydraulic		3
Internal Combustion Turbine		4
Internal Combustion Reciprocating		5
Non-Conventional (wind, photovoltaic, etc.)		6
<b>Total Generation</b>	<b>0</b>	<b>7</b>
Purchases	252,566	8
Interchanges:		
In (gross)		9
Out (gross)		10
Net	<b>0</b>	11
Transmission for/by others (wheeling):		
Received		12
Delivered		13
Net	<b>0</b>	14
<b>Total Source of Energy</b>	<b>252,566</b>	<b>15</b>
<b>Disposition of Energy</b>		
Sales to Ultimate Consumers (including interdepartmental sales)	243,898	18
Sales For Resale		19
<b>Energy Used by the Company (excluding station use):</b>		
Electric Utility	127	21
Common (office, shops, garages, etc. serving 2 or more util. depts.)		22
<b>Total Used by Company</b>	<b>127</b>	<b>23</b>
<b>Total Sold and Used</b>	<b>244,025</b>	<b>24</b>
<b>Energy Losses:</b>		
Transmission Losses (if applicable)		26
Distribution Losses	8,541	27
<b>Total Energy Losses</b>	<b>8,541</b>	<b>28</b>
<b>Loss Percentage (% Total Energy Losses of Total Source of Energy)</b>	<b>3.3817%</b>	<b>29</b>
<b>Total Disposition of Energy</b>	<b>252,566</b>	<b>30</b>

## SALES OF ELECTRICITY BY RATE SCHEDULE

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

Type of Sales/Rate Class Title (a)	Rate Schedule (b)	Avg. No. of Customers (c)	kWh (000 Omitted) (d)	(e)
<b>Residential Sales</b>				
440,441	RG-1	6,847	63,879	1
44104	RG-2	11	177	2
<b>Total Sales for Residential Sales</b>		<b>6,858</b>	<b>64,056</b>	
<b>Commercial &amp; Industrial</b>				
44301	CP-1	39	14,657	3
44302	CP-2	25	51,523	4
44303	CP-3	6	85,332	5
44201,202,203,445,448	GS-1	926	27,411	6
44206	GS-2	1	67	7
44204	MS-2	0	106	8
44205	MS-3	0	20	9
<b>Total Sales for Commercial &amp; Industrial</b>		<b>997</b>	<b>179,116</b>	
<b>Public Street &amp; Highway Lighting</b>				
44400	MS-1	13	726	10
<b>Total Sales for Public Street &amp; Highway Lighting</b>		<b>13</b>	<b>726</b>	
<b>Sales for Resale</b>				
NONE				11
<b>Total Sales for Sales for Resale</b>		<b>0</b>	<b>0</b>	
<b>TOTAL SALES FOR ELECTRICITY</b>		<b>7,868</b>	<b>243,898</b>	

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

Demand kW (e)	Customer or Distribution kW (f)	Tariff Revenues (g)	PCAC Revenues (h)	Total Revenues (g)+(h)	
		5,741,482	955,890	<b>6,697,372</b>	1
		12,563	2,623	<b>15,186</b>	2
<b>0</b>	<b>0</b>	<b>5,754,045</b>	<b>958,513</b>	<b>6,712,558</b>	
		1,149,922	222,887	<b>1,372,809</b>	3
		3,491,822	780,436	<b>4,272,258</b>	4
		5,106,030	1,290,536	<b>6,396,566</b>	5
		2,402,353	411,492	<b>2,813,845</b>	6
		5,001	873	<b>5,874</b>	7
		15,225	0	<b>15,225</b>	8
		1,258	290	<b>1,548</b>	9
<b>0</b>	<b>0</b>	<b>12,171,611</b>	<b>2,706,514</b>	<b>14,878,125</b>	
		163,086	10,703	<b>173,789</b>	10
<b>0</b>	<b>0</b>	<b>163,086</b>	<b>10,703</b>	<b>173,789</b>	
<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	11
<b>0</b>	<b>0</b>	<b>18,088,742</b>	<b>3,675,730</b>	<b>21,764,472</b>	

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## SALES OF ELECTRICITY BY RATE SCHEDULE

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

If Billing Demand Units are not reported in Columns (e) or (f), please explain.

Sales of Electricity by Rate Schedule - no demand charges for residential customers and no demand data on file.

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

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### PURCHASED POWER STATISTICS

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

Particulars (a)	(b)		(c)		
Name of Vendor	WPPI ENERGY				1
Point of Delivery	VARIOUS				2
Type of Power Purchased (firm, dump, etc.)	Firm				3
Voltage at Which Delivered	69-kV & 138-kV				4
Point of Metering	4 metering points				5
Total of 12 Monthly Maximum Demands -- kW	465,368				6
Average load factor	<b>74.3451%</b>				7
Total Cost of Purchased Power	18,157,177				8
Average cost per kWh	<b>0.0719</b>				9
On-Peak Hours (if applicable)	07:00 - 21:00				10
Monthly purchases --- kWh (000):	<b>On-peak</b>	<b>Off-peak</b>	<b>On-peak</b>	<b>Off-peak</b>	11
January	7,963	13,374			12
February	7,729	11,266			13
March	8,511	11,733			14
April	8,083	11,193			15
May	7,885	12,751			16
June	9,248	12,584			17
July	9,880	14,659			18
August	10,417	14,335			19
September	8,371	11,919			20
October	7,745	11,758			21
November	7,947	11,607			22
December	9,080	12,526			23
<b>Total kWh (000)</b>	<b>102,859</b>	<b>149,705</b>			24
Footnotes:					25
					26
					27
	(d)		(e)		28
Name of Vendor					29
Point of Delivery					30
Voltage at Which Delivered					31
Point of Metering					32
Type of Power Purchased (firm, dump, etc.)					33
Total of 12 Monthly Maximum Demands -- kW					34
Average load factor					35
Total Cost of Purchased Power					36
Average cost per kWh					37
On-Peak Hours (if applicable)					38
Monthly purchases --- kWh (000):	<b>On-peak</b>	<b>Off-peak</b>	<b>On-peak</b>	<b>Off-peak</b>	39
January					40
February					41
March					42
April					43
May					44
June					45
July					46
August					47
September					48
October					49
November					50
December					51
<b>Total kWh (000)</b>					52
Footnotes:					53

## PRODUCTION STATISTICS TOTALS

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

## PRODUCTION STATISTICS

Particulars (a)	Plant (b)	Plant (c)	Plant (d)	Plant (e)	
Name of Plant	NONE				1
Unit Identification	NONE				2
Type of Generation					3
kWh Net Generation (000)	0				4
Is Generation Metered or Estimated?					5
Is Exciter & Station Use Metered or Estimated?					6
60-Minute Maximum Demand--kW (est. if not meas.)					7
Date and Hour of Such Maximum Demand					8
<b>Load Factor</b>					9
Maximum Net Generation in Any One Day					10
Date of Such Maximum					11
Number of Hours Generators Operated					12
Maximum Continuous or Dependable Capacity--kW					13
Is Plant Owned or Leased?					14
Total Production Expenses					15
<b>Cost per kWh of Net Generation (\$)</b>					16
Monthly Net Generation --- kWh (000):	January				17
	February				18
	March				19
	April				20
	May				21
	June				22
	July				23
	August				24
	September				25
	October				26
	November				27
	December				28
<b>Total kWh (000)</b>	<b>0</b>				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.)					42
Average Cost per Ton (\$)					43
Kind of Coal Used					44
Average BTU per Pound					45
Water Evaporated--Thousands of Pounds					46
Is Water Evaporated, Metered or Estimated?					47
Lbs. of Steam per Lb. of Coal or Equivalent Fuel					48
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.					49
Based on Total Coal Used at Plant					50
Based on Coal Used Solely in Electric Generation					51
Average BTU per kWh Net Generation					52
Total Cost of Fuel (Oil and/or Coal) per kWh Net Generation (\$)					53
Footnotes					54

## STEAM PRODUCTION PLANTS

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

### Boilers

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

1

### Turbine-Generators

Year Installed (i)	Type (j)	RPM (k)	Voltage (kV) (l)	kWh Generated by Each Unit During Yr. (000's) (m)	Rated Unit Capacity		Total Rated Plant Capacity (kW) (p)	Total Maximum Continuous Capacity (kW) (q)	
					kW (n)	kVA (o)			
<b>Total</b>					<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></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)	1
NONE							1
<b>Total</b>						<b>0</b>	

### INTERNAL COMBUSTION GENERATION PLANTS (cont.)

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

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

1

## HYDRAULIC GENERATING PLANTS

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

### HYDRAULIC GENERATING PLANTS (cont.)

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

1

### SUBSTATION EQUIPMENT

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

Particulars (a)	Utility Designation				(f)
	(b)	(c)	(d)	(e)	
Name of Substation	No. 1	No. 2	No. 3	No. 4	1
Voltage--High Side	138	69	69	138	2
Voltage--Low Side	12	12	12	12	3
Num. Main Transformers in Operation	1	1	1	1	4
Total Capacity of Transformers in kVA	33,000	25,000	25,000	25,000	5
Number of Spare Transformers on Hand	0	0	0	0	6
15-Minute Maximum Demand in kW	16,264	16,751	7,766	9,774	7
Dt and Hr of Such Maximum Demand	07/06/2010 14:00 03/08/2010 08:00 08/12/2010 14:00 08/12/2010 13:00				8
Kwh Output	73,016,612	84,996,045	35,790,663	58,776,827	9
Footnotes					10

### SUBSTATION EQUIPMENT (continued)

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

### SUBSTATION EQUIPMENT (continued)

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

## ELECTRIC DISTRIBUTION METERS & LINE TRANSFORMERS

Particulars (a)	Number of Watt-Hour Meters (b)	Line Transformers		13
		Number (c)	Total Cap. (kVA) (d)	
Number first of year	8,102	3,502	148,409	1
Acquired during year	130	7	1,650	2
<b>Total</b>	<b>8,232</b>	<b>3,509</b>	<b>150,059</b>	<b>3</b>
Retired during year	75	16	325	4
Sales, transfers or adjustments increase (decrease)				5
<b>Number end of year</b>	<b>8,157</b>	<b>3,493</b>	<b>149,734</b>	<b>6</b>
<b>Number end of year accounted for as follows:</b>				<b>7</b>
In customers' use	7,913	3,242	135,898	8
In utility's use	20	43	4,073	9
Locked meters on customers' premises				10
In stock	224	208	9,763	12
<b>Total end of year</b>	<b>8,157</b>	<b>3,493</b>	<b>149,734</b>	<b>13</b>

## STREET LIGHTING EQUIPMENT

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

Particulars (a)	Watts (b)	Number Each Type (c)	kWh Used Annually (d)	
<b>Street Lighting Non-Ornamental</b>				
Sodium Vapor	100	138	60,579	1
Sodium Vapor	150	111	73,090	2
Sodium Vapor	250	17	18,656	3
Sodium Vapor	400	3	5,268	4
<b>Total</b>		<b>269</b>	<b>157,593</b>	
<b>Ornamental</b>				
Sodium Vapor	100	547	240,120	5
Sodium Vapor	150	339	223,219	6
Sodium Vapor	250	96	105,354	7
<b>Total</b>		<b>982</b>	<b>568,693</b>	
<b>Other</b>				
NONE				8
<b>Total</b>		<b>0</b>	<b>0</b>	

## SEWER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
<b>Operating Revenues</b>			
<b>Sewage Operating Revenues</b>			
Sewage Operating Revenues (621-626)	1,865,032	1,782,368	1
<b>Total Sewage Operating Revenues</b>	<b>1,865,032</b>	<b>1,782,368</b>	
<b>Other Operating Revenues</b>			
Customer Forfeited Discounts (631 )	0	0	2
Servicing of Customers Laterals (632 )	0	0	3
Sale of Fertilizer (633 )	0	0	4
Rent from Sewerage Properties (634 )	0	0	5
Miscellaneous Operating Revenues (635 )	5,600	5,600	6
<b>Total Other Operating Revenues</b>	<b>5,600</b>	<b>5,600</b>	
<b>Total Operating Revenues</b>	<b>1,870,632</b>	<b>1,787,968</b>	
<b>Operation and Maintenance Expenses</b>			
Operation Expenses (820-829)	398,814	382,457	7
Maintenance Expenses (831-834)	289,993	174,396	8
Customer Accounting & Collection Expenses (840-843)	47,741	46,885	9
Administrative and General Expenses (850-857)	251,767	273,509	10
<b>Total Operation and Maintenance Expenses</b>	<b>988,315</b>	<b>877,247</b>	
<b>Other Operating Expenses</b>			
Depreciation Expense (403 )	395,408	403,652	11
Amortization Expense (404 )		0	12
Taxes (408 )	32,427	31,259	13
<b>Total Other Operating Expenses</b>	<b>427,835</b>	<b>434,911</b>	
<b>Total Operating Expenses</b>	<b>1,416,150</b>	<b>1,312,158</b>	
<b>NET OPERATING INCOME</b>	<b>454,482</b>	<b>475,810</b>	

## SEWAGE OPERATING REVENUES

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for flat rate service.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. In the gallons column, report metered water or sewage used as the basis in determining customer bills.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons Billed (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sewage Operating Revenues</b>				
Flat Rate Service to General Customers (621)				
Residential Revenues (621.1 )				1
Commercial Revenues (621.2 )				2
Industrial Revenues (621.3 )				3
Revenues from Public Authorities (621.4 )				4
<b>Total Flat Rate Service to General Customers (621)</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Measured Service to General Customers (622)				
Residential Revenues (622.1 )	3,040	140,325	722,704	5
Commercial Revenues (622.2 )	324	45,519	196,909	6
Industrial Revenues (622.3 )	43	110,647	834,532	7
Revenues from Public Authorities (622.4 )	22	18,202	110,020	8
<b>Total Measured Service to General Customers (622)</b>	<b>3,429</b>	<b>314,693</b>	<b>1,864,165</b>	
Service to Other Systems (624 )				9
Other Sewerage Service (625 )				10
Interdepartmental Service (626 )	2	43	867	11
<b>Total Sewage Operating Revenues</b>	<b>3,431</b>	<b>314,736</b>	<b>1,865,032</b>	

## HIGH STRENGTH CONTRIBUTORS

1. High strength contributor is one with waste stronger than 250 mg/l for B.O.D. or 250 mg/l for suspended solids or 10 mg/l for phosphorus.
2. If domestic strength limits for BOD, SS and Phos. used for rate purposes are different from the levels indicated, please note the limits used in the spaces available.
3. The units "mg/l" are now used in place of the equivalent "ppm."
4. List type, volume, strength.

Type (a)	Volume Annual Gallons (000's) (b)	BOD (mg/l) (c)	SS (mg/l) (d)	Phos (mg/l) (e)	
GREAT LAKES CHEESE OF WISCONSIN	11,992	175	200	7	1
MASTERS GALLERY FOODS	4,809	175	200	7	2
ROCKY KNOLL HEALTH CARE FACILITY	11,672	175	200	7	3
SARGENTO FOODS	15,290	175	200	7	4
SARTORI FOODS	13,222	175	200	7	5
AMERICAN DAIRY BRANDS	18,633	175	200	7	6

## OTHER OPERATING REVENUES (SEWER)

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 \$2,000 and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
<b>Customer Forfeited Discounts (631):</b>		
NONE		1
Customer late payment charges		2
<b>Other (specify):</b>		
<b>Total Customer Forfeited Discounts (631)</b>	<b>0</b>	
<b>Servicing of Customers Laterals (632):</b>		
NONE		3
<b>Total Servicing of Customers Laterals (632)</b>	<b>0</b>	
<b>Sale of Fertilizer (633):</b>		
NONE		4
<b>Total Sale of Fertilizer (633)</b>	<b>0</b>	
<b>Rent from Sewerage Property (634):</b>		
NONE		5
<b>Total Rent from Sewerage Property (634)</b>	<b>0</b>	
<b>Miscellaneous Operating Revenues (635):</b>		
LAB REVENUES FROM INDUSTRIAL SITES	5,600	6
<b>Total Miscellaneous Operating Revenues (635)</b>	<b>5,600</b>	

## SEWER 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)	
<b>OPERATION EXPENSES</b>			
Supervision and Labor (820)	242,597	211,560	1
Power and Fuel for Pumping (821)	128,533	134,524	2
Power and Fuel for Aeration Equipment (822)		0	3
Chlorine (823)		2,054	4
Phosphorous Removal Chemicals (824)	16,263	22,564	5
Sludge Conditioning Chemicals (825)		0	6
Other Chemicals for Sewage Treatment (826)		0	7
Other Operating Supplies and Expenses (827)	11,421	11,755	8
Transportation Expenses (828)		0	9
Rents (829)		0	10
<b>Total Operation Expenses</b>	<b>398,814</b>	<b>382,457</b>	
<b>MAINTENANCE EXPENSES</b>			
Maintenance of Sewage Collection System (831)	82,237	18,779	* 11
Maintenance of Collection System Pumping Equipment (832)	9,927	7,858	12
Maintenance of Treatment and Disposal Plant Equipment (833)	120,579	94,776	* 13
Maintenance of General Plant Structures and Equipment (834)	77,250	52,983	* 14
<b>Total Maintenance Expenses</b>	<b>289,993</b>	<b>174,396</b>	
<b>CUSTOMER ACCOUNTING &amp; COLLECTION EXPENSES</b>			
Billing, Collecting and Accounting (840)	31,784	32,548	15
Flat Rate Inspections (841)		0	16
Meter Reading (842)	11,082	10,822	17
Uncollectible Accounts (843)	4,875	3,515	18
<b>Total Customer Accounting &amp; Collection Expenses</b>	<b>47,741</b>	<b>46,885</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>			
Administrative and General Salaries (850)	44,449	37,866	19
Office Supplies and Expenses (851)	8,511	8,186	20
Outside Services Employed (852)	14,339	14,771	21
Insurance Expense (853)	24,653	29,033	22
Employees Pensions and Benefits (854)	118,275	122,572	23
Regulatory Commission Expenses (855)		1,939	24
Miscellaneous General Expenses (856)	41,540	59,142	* 25
Rents (857)		0	26
<b>Total Administrative and General Expenses</b>	<b>251,767</b>	<b>273,509</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>988,315</b>	<b>877,247</b>	

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## SEWER OPERATION & MAINTENANCE EXPENSES

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### Sewer Operation & Maintenance Expenses (Page S-05)

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

Acct #831 Maint. Sewage Collection System - Five phase sewer cleaning and Jet Vac sewer system \$50,648.

Acct #833 Maint. Treatment & Disposal Plant Equipment - multiple repairs to: clean aireator tanks, waste pump, effluent pump, grit pump, lift station and an energy study.

Acct #834 Maint. General Plant - building repairs to the boiler and heat system \$21,585.

Acct #856 Misc. General Expenses - decrease in miscellaneous expenses for 2010, there was an additional cost in 2009 to update sewage maps \$9,504.

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

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)	
Social Security		24,433	23,750	1
Local and School Tax Equivalent on Meters Charged by Water Department		4,088	3,888	2
PSC Remainder Assessment		1,817	1,545	3
Other (specify): NONE			0	4
COMPUTER ALLOCATION		2,089	2,076	5
<b>Total tax expense</b>		<b>32,427</b>	<b>31,259</b>	

## SEWER 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, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>INTANGIBLE PLANT</b>						
Organization (301)	0				0	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>COLLECTION SYSTEM</b>						
Land and Land Rights (310)	0				0	4
Structures and Improvements (311)	0				0	5
Service Connections, Traps, and Accessories (312)	0				0	6
Collecting Mains and Accessories (313)	4,549,681	569,767	57,580		5,061,868	* 7
Interceptor Mains and Accessories (314)	1,419,341				1,419,341	8
Force Mains (315)	73,444				73,444	9
Other Collecting System Equipment (316)	0				0	10
<b>Total Collection System</b>	<b>6,042,466</b>	<b>569,767</b>	<b>57,580</b>	<b>0</b>	<b>6,554,653</b>	
<b>COLLECTION SYSTEM PUMPING INSTALLATION</b>						
Land and Land Rights (320)	91,902				91,902	11
Structures and Improvements (321)	384,004				384,004	12
Receiving Wells (322)	1,446,881				1,446,881	13
Electric Pumping Equipment (323)	1,164,910				1,164,910	14
Other Power Pumping Equipment (324)	65,377				65,377	15
Miscellaneous Pumping Equipment (325)	0				0	16
<b>Total Collection System Pumping Installation</b>	<b>3,153,074</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,153,074</b>	
<b>TREATMENT AND DISPOSAL PLANT</b>						
Land and Land Rights (330)	88,551				88,551	17
Structures and Improvements (331)	609,258				609,258	18
Preliminary Treatment Equipment (332)	487,587				487,587	19
Primary Treatment Equipment (333)	325,206				325,206	20
Secondary Treatment Equipment (334)	2,253,240				2,253,240	21
Advanced Treatment Equipment (335)	307,716				307,716	22
Chlorination Equipment (336)	180,681				180,681	23
Sludge Treatment and Disposal Equipment (337)	1,024,508				1,024,508	24
Plant Site Piping (338)	214,336				214,336	25
Flow Metering and Monitoring Equipment (339)	90,418				90,418	26
Outfall Sewer Pipes (340)	936				936	27

## SEWER 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, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>TREATMENT AND DISPOSAL PLANT</b>						
Other Treatment and Disposal Plant Equipment (341)	2,530				2,530	28
<b>Total Treatment and Disposal Plant</b>	<b>5,584,967</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5,584,967</b>	
<b>GENERAL PLANT</b>						
Land and Land Rights (389)	0				0	29
Structures and Improvements (390)	0				0	30
Office Furniture and Equipment (391)	5,001				5,001	31
Computer Equipment (391.1)	138,493				138,493	32
Transportation Equipment (392)	55,147		5,250		49,897	33
Stores Equipment (393)	0				0	34
Tools, Shop & Garage Equipment (394)	0				0	35
Laboratory Equipment (395)	170,442				170,442	36
Power Operated Equipment (396)	0				0	37
Communication Equipment (397)	0				0	38
SCADA Equipment (397.1)	55,491				55,491	39
Miscellaneous Equipment (398)	0				0	40
<b>Total General Plant</b>	<b>424,574</b>	<b>0</b>	<b>5,250</b>	<b>0</b>	<b>419,324</b>	
<b>Total utility plant in service directly assignable</b>	<b>15,205,081</b>	<b>569,767</b>	<b>62,830</b>	<b>0</b>	<b>15,712,018</b>	
Common Utility Plant Allocated to Sewer Department (300)	0				0	41
<b>Total utility plant in service</b>	<b>15,205,081</b>	<b>569,767</b>	<b>62,830</b>	<b>0</b>	<b>15,712,018</b>	

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

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**Sewer Utility Plant in Service --Plant Financed by Utility or Municipality-- (Page S-07)**

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

Acct #313 Collecting Mains & Accessories - Sanitary sewer projects to Edna St, Riverview Dr,  
Western Ave and Sargento Project.

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## SEWER 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, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>INTANGIBLE PLANT</b>						
Organization (301)	0				0	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>COLLECTION SYSTEM</b>						
Land and Land Rights (310)	0				0	4
Structures and Improvements (311)	0				0	5
Service Connections, Traps, and Accessories (312)	0				0	6
Collecting Mains and Accessories (313)	3,767,880				3,767,880	7
Interceptor Mains and Accessories (314)	859,808				859,808	8
Force Mains (315)	0				0	9
Other Collecting System Equipment (316)	0				0	10
<b>Total Collection System</b>	<b>4,627,688</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4,627,688</b>	
<b>COLLECTION SYSTEM PUMPING INSTALLATIONS</b>						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	0				0	12
Receiving Wells (322)	0				0	13
Electric Pumping Equipment (323)	0				0	14
Other Power Pumping Equipment (324)	0				0	15
Miscellaneous Pumping Equipment (325)	0				0	16
<b>Total Collection System Pumping Installior</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TREATMENT AND DISPOSAL PLANT</b>						
Land and Land Rights (330)	0				0	17
Structures and Improvements (331)	404,758				404,758	18
Preliminary Treatment Equipment (332)	330,423				330,423	19
Primary Treatment Equipment (333)	267,550				267,550	20
Secondary Treatment Equipment (334)	863,084				863,084	21
Advanced Treatment Equipment (335)	758,563				758,563	22
Chlorination Equipment (336)	77,994				77,994	23
Sludge Treatment and Disposal Equipment (337)	826,940				826,940	24
Plant Site Piping (338)	242,557				242,557	25
Flow Metering and Monitoring Equipment (339)	30,826				30,826	26
Outfall Sewer Pipes (340)	10,275				10,275	27

## SEWER 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, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>TREATMENT AND DISPOSAL PLANT</b>						
Other Treatment and Disposal Plant Equipment (341)	5,308				5,308	28
<b>Total Treatment and Disposal Plant</b>	<b>3,818,278</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,818,278</b>	
<b>GENERAL PLANT</b>						
Land and Land Rights (389)	0				0	29
Structures and Improvements (390)	0				0	30
Office Furniture and Equipment (391)	0				0	31
Computer Equipment (391.1)	0				0	32
Transportation Equipment (392)	0				0	33
Stores Equipment (393)	0				0	34
Tools, Shop & Garage Equipment (394)	0				0	35
Laboratory Equipment (395)	0				0	36
Power Operated Equipment (396)	0				0	37
Communication Equipment (397)	0				0	38
SCADA Equipment (397.1)	0				0	39
Miscellaneous Equipment (398)	0				0	40
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>8,445,966</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>8,445,966</b>	
Common Utility Plant Allocated to Sewer Department (300)	0				0	41
<b>Total utility plant in service</b>	<b>8,445,966</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>8,445,966</b>	

## SEWER 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 disconnected 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 diameter; pipe materials do not need to be specified.

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)
		0				0	
<b>Total Utility</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

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## SEWER MAINS

1. Report mains separately by diameter. Pipe materials do not need to be specified.
2. Explain all reported adjustments as a schedule footnote.
3. For main additions reported in column (c), 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.

Number of Feet						
Diameter in Inches (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	
4.000	1,270				1,270	1
6.000	19,855		2,428		17,427	* 2
8.000	194,824	5,052	3,051		196,825	* 3
10.000	16,950				16,950	4
12.000	10,599				10,599	5
15.000	15,915				15,915	6
16.000	980				980	7
18.000	5,678				5,678	8
20.000	886				886	9
24.000	1,985				1,985	10
30.000	7,463				7,463	11
36.000	2,209				2,209	12
<b>Total Utility</b>	<b>278,614</b>	<b>5,052</b>	<b>5,479</b>	<b>0</b>	<b>278,187</b>	

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## SEWER MAINS

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**Sewer Mains (Page S-10)**

**If Added During Year is greater than zero, please explain financing (see schedule headnote No. 3 regarding financing of mains).**

Sanitary sewer projects for 2010 to Edna St, Riverview Dr, Western Ave and by Sargento Foods.

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