



3013 (01-03-11)

ANNUAL REPORT

OF

Name: WATERLOO WATER & LIGHT COMMISSION

Principal Office: 575 COMMERCIAL AVE.
WATERLOO, WI 53594-2400

For the Year Ended: DECEMBER 31, 2010

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

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

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

GENERAL RULES FOR REPORTING

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

SIGNATURE PAGE

I EUGENE D. WEIHERT of
(Person responsible for accounts)

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

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

(Signature of person responsible for accounts) 03/25/2011
(Date)

UTILITY SUPERINTENDENT
(Title)

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: WATERLOO WATER & LIGHT COMMISSION

Utility Address: 575 COMMERCIAL AVE.
WATERLOO, WI 53594-2400

When was utility organized? 12/1/1908

Report any change in name:

Effective Date:

Utility Web Site: www.waterlooutilities.com

Utility employee in charge of correspondence concerning this report:

Name: EUGENE D WEIHERT

Title: SUPERINTENDENT

Office Address:

575 COMMERCIAL AVE
WATERLOO, WI 53594

Telephone: (920) 478 - 2260

Fax Number: (920) 478 - 9682

Email Address: eweihert@wppienergy.org

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

Name: RAYMOND ROBERTSON

Title: PRESIDENT

Office Address:

440 LESCHINGER ST
WATERLOO, WI 53594

Telephone: (920) 478 - 2047

Fax Number:

Email Address:

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

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

Name: JODI DOBSON

Title: MANAGER

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

Telephone: (608) 249 - 6622

Fax Number: (608) 249 - 8532

Email Address: jodi.dobson@bakertilly.com

Date of most recent audit report: 2/1/2011

Period covered by most recent audit: 01/01/2010 - 12/31/2010

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: EUGENE D WEIHERT

Title: SUPERINTENDENT

Office Address:

575 COMMERCIAL AVE
WATERLOO, WI 53594

Telephone: (920) 478 - 2260

Fax Number: (920) 478 - 9682

Email Address: eweihert@wppienergy.org

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

Names of members of utility commission/committee:

- MR THOMAS BERGAN, SECRETARY
- MR RAYMOND BURBACH, COMMISSIONER
- MR CLIFFORD BUTZINE, VICE PRESIDENT
- MR FREDERICK HOLAUS, COMMISSIONER
- MR RAYMOND ROBERTSON, PRESIDENT

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? NO

Date of Ordinance:

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

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

Firm Name: NONE

Contact Person:

Title:

Telephone:

Fax Number:

Email Address:

Contract/Agreement beginning-ending dates:

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

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	4,730,047	4,334,162	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	4,140,747	3,771,035	2
Depreciation Expense (403)	264,522	250,728	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	250,910	243,815	5
Total Operating Expenses	4,656,179	4,265,578	
Net Operating Income	73,868	68,584	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	73,868	68,584	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	851	1,375	7
Income from Nonutility Operations (417)	45,208	(17,681)	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	12,800	23,095	10
Miscellaneous Nonoperating Income (421)	5,895	138,527	11
Total Other Income	64,754	145,316	
Total Income	138,622	213,900	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(18,817)	(18,817)	12
Other Income Deductions (426)	84,155	78,931	13
Total Miscellaneous Income Deductions	65,338	60,114	
Income Before Interest Charges	73,284	153,786	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	178,932	203,224	14
Amortization of Debt Discount and Expense (428)	11,184	8,820	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	3	6	18
Interest Charged to Construction--Cr. (432)	0	0	19
Total Interest Charges	190,119	212,050	
Net Income	(116,835)	(58,264)	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	6,740,544	6,796,500	20
Balance Transferred from Income (433)	(116,835)	(58,264)	21
Miscellaneous Credits to Surplus (434)	0	11,798	22
Miscellaneous Debits to Surplus--Debit (435)	0	9,490	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	6,623,709	6,740,544	

DETAILS OF INCOME STATEMENT ACCOUNTS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
UTILITY OPERATING INCOME				
Operating Revenues (400):				
Derived	4,730,047	0	4,730,047	1
Total (Acct. 400):	4,730,047	0	4,730,047	
Operation and Maintenance Expense (401-402):				
Derived	4,140,747	0	4,140,747	2
Total (Acct. 401-402):	4,140,747	0	4,140,747	
Depreciation Expense (403):				
Derived	264,522	0	264,522	3
Total (Acct. 403):	264,522	0	264,522	
Amortization Expense (404-407):				
Derived	0	0	0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	250,910	0	250,910	5
Total (Acct. 408):	250,910	0	250,910	
Revenues from Utility Plant Leased to Others (412):				
NONE			0	6
Total (Acct. 412):	0	0	0	
Expenses of Utility Plant Leased to Others (413):				
NONE			0	7
Total (Acct. 413):	0	0	0	
TOTAL UTILITY OPERATING INCOME:	73,868	0	73,868	
OTHER INCOME				
Income from Merchandising, Jobbing and Contract Work (415-416):				
Derived	851	0	851	8
Total (Acct. 415-416):	851	0	851	
Income from Nonutility Operations (417):				
NON-REGULATED SEWER INCOME	45,208		45,208	9
Total (Acct. 417):	45,208	0	45,208	
Nonoperating Rental Income (418):				
NONE			0	10
Total (Acct. 418):	0	0	0	
Interest and Dividend Income (419):				
INVESTMENT INCOME	12,800		12,800	11
Total (Acct. 419):	12,800	0	12,800	
Miscellaneous Nonoperating Income (421):				
Contributed Plant - Water		866	866	12
Contributed Plant - Electric		5,029	5,029	13

DETAILS OF INCOME STATEMENT ACCOUNTS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
OTHER INCOME				
Miscellaneous Nonoperating Income (421):				
NONE			0	14
Total (Acct. 421):	0	5,895	5,895	
TOTAL OTHER INCOME:	58,859	5,895	64,754	
MISCELLANEOUS INCOME DEDUCTIONS				
Miscellaneous Amortization (425):				
Regulatory Liability (253) Amortization	(18,817)	0	(18,817)	15
NONE			0	16
Total (Acct. 425):	(18,817)	0	(18,817)	
Other Income Deductions (426):				
Depreciation Expense on Contributed Plant - Water	0	26,215	26,215	17
Depreciation Expense on Contributed Plant - Electric	0	26,410	26,410	18
DEPRECIATION EXPENSE ON CONTRIBUTED PLANT-SEWER		31,530	31,530	19
Total (Acct. 426):	0	84,155	84,155	
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(18,817)	84,155	65,338	
INTEREST CHARGES				
Interest on Long-Term Debt (427):				
Derived	178,932	0	178,932	20
Total (Acct. 427):	178,932	0	178,932	
Amortization of Debt Discount and Expense (428):				
DEBT DISCOUNT AMORTIZATION	11,184		11,184	21
Total (Acct. 428):	11,184	0	11,184	
Amortization of Premium on Debt--Cr. (429):				
NONE			0	22
Total (Acct. 429):	0	0	0	
Interest on Debt to Municipality (430):				
Derived	0	0	0	23
Total (Acct. 430):	0	0	0	
Other Interest Expense (431):				
Derived	3	0	3	24
Total (Acct. 431):	3	0	3	
Interest Charged to Construction--Cr. (432):				
NONE			0	25
Total (Acct. 432):	0	0	0	
TOTAL INTEREST CHARGES:	190,119	0	190,119	
NET INCOME:	(38,575)	(78,260)	(116,835)	
EARNED SURPLUS				
Unappropriated Earned Surplus (Beginning of Year) (216):				
Derived	4,121,554	2,618,990	6,740,544	26
Total (Acct. 216):	4,121,554	2,618,990	6,740,544	

DETAILS OF INCOME STATEMENT ACCOUNTS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
EARNED SURPLUS				
Balance Transferred from Income (433):				
Derived	(38,575)	(78,260)	(116,835)	27
Total (Acct. 433):	(38,575)	(78,260)	(116,835)	
Miscellaneous Credits to Surplus (434):				
NONE			0	28
Total (Acct. 434):	0	0	0	
Miscellaneous Debits to Surplus--Debit (435):				
NONE			0	29
Total (Acct. 435)--Debit:	0	0	0	
Appropriations of Surplus--Debit (436):				
Detail appropriations to (from) account 215			0	30
Total (Acct. 436)--Debit:	0	0	0	
Appropriations of Income to Municipal Funds--Debit (439):				
NONE			0	31
Total (Acct. 439)--Debit:	0	0	0	
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	4,082,979	2,540,730	6,623,709	

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)	2,118	1,612			3,730	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold	1,323	890			2,213	2
Payroll	327	185			512	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
EQUIPMENT	27	127			154	6
Total costs and expenses	1,677	1,202	0	0	2,879	
Net income (or loss)	441	410	0	0	851	

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	471,083	4,258,964	0	0	4,730,047	1
Less: interdepartmental sales	5,053	134,368	0	0	139,421	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained	412	6,153			6,565	5
Other Increases or (Decreases)						
to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to						
Wisconsin Remainder Assessment	465,618	4,118,443	0	0	4,584,061	

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	129,308	0	129,308	1
Electric operating expenses	191,248	2,859	194,107	2
Gas operating expenses	0	0	0	3
Heating operating expenses	0	0	0	4
Sewer operating expenses	135,558	0	135,558	5
Merchandising and jobbing	727	0	727	6
Other nonutility expenses	0	0	0	7
Water utility plant accounts	1,471	0	1,471	8
Electric utility plant accounts	14,695	0	14,695	9
Gas utility plant accounts	0	0	0	10
Heating utility plant accounts	0	0	0	11
Sewer utility plant accounts	285	0	285	12
Accum. prov. for depreciation of water plant	0	0	0	13
Accum. prov. for depreciation of electric plant	0	0	0	14
Accum. prov. for depreciation of gas plant	0	0	0	15
Accum. prov. for depreciation of heating plant	0	0	0	16
Accum. prov. for depreciation of sewer plant	0	0	0	17
Clearing accounts	2,859	(2,859)	0	18
All other accounts	0	0	0	19
Total Payroll	476,151	0	476,151	

FULL-TIME EMPLOYEES (FTE)

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

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

Industry (a)	FTE (b)	
Water	2.8	1
Electric	3.8	2
Gas	0.0	3
Sewer	2.4	4

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101)	11,904,761	11,611,906	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	4,219,233	3,957,439	2
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
Total Net Utility Plant	7,685,528	7,654,467	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	6,072,099	6,053,902	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	3,903,402	3,708,706	6
Net Nonutility Property	2,168,697	2,345,196	
Investment in Municipality (123)	0	0	7
Other Investments (124)	328,874	329,740	8
Sinking Funds (125)	1,031,447	1,227,090	9
Depreciation Fund (126)	0	0	10
Other Special Funds (128)	0	0	11
Total Other Property and Investments	3,529,018	3,902,026	
CURRENT AND ACCRUED ASSETS			
Cash (131)	2,587	48,118	12
Special Deposits (134)	0	0	13
Working Funds (135)	375	375	14
Temporary Cash Investments (136)	77,231	70,227	15
Notes Receivable (141)	0	0	16
Customer Accounts Receivable (142)	549,234	505,359	17
Other Accounts Receivable (143)	34,177	10,709	18
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	19
Receivables from Municipality (145)	30,345	22,871	20
Plant Materials and Operating Supplies (154)	95,439	102,394	21
Merchandise (155)	0	0	22
Other Materials and Supplies (156)	0	0	23
Stores Expense (163)	0	0	24
Prepayments (165)	0	0	25
Interest and Dividends Receivable (171)	1,980	3,401	26
Accrued Utility Revenues (173)			27
Miscellaneous Current and Accrued Assets (174)			28
Total Current and Accrued Assets	791,368	763,454	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	77,197	88,381	29
Extraordinary Property Losses (182)	0	0	30
Preliminary Survey and Investigation Charges (183)	29,189	21,814	31
Clearing Accounts (184)	0	0	32
Temporary Facilities (185)	0	0	33
Miscellaneous Deferred Debits (186)	0	0	34
Total Deferred Debits	106,386	110,195	
Total Assets and Other Debits	12,112,300	12,430,142	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	185,490	185,490	35
Appropriated Earned Surplus (215)			36
Unappropriated Earned Surplus (216)	6,623,709	6,740,544	37
Total Proprietary Capital	6,809,199	6,926,034	
LONG-TERM DEBT			
Bonds (221)	3,985,000	4,230,000	38
Advances from Municipality (223)	0	0	39
Other Long-Term Debt (224)	0	0	40
Total Long-Term Debt	3,985,000	4,230,000	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	875	* 41
Accounts Payable (232)	326,327	295,077	42
Payables to Municipality (233)	31,009	27,291	43
Customer Deposits (235)	550		* 44
Taxes Accrued (236)	220,841	214,571	45
Interest Accrued (237)	28,336	29,261	46
Tax Collections Payable (241)	4,264	4,614	47
Miscellaneous Current and Accrued Liabilities (242)			48
Total Current and Accrued Liabilities	611,327	571,689	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	49
Customer Advances for Construction (252)	10,177	10,289	50
Other Deferred Credits (253)	597,781	608,947	51
Total Deferred Credits	607,958	619,236	
OPERATING RESERVES			
Property Insurance Reserve (261)			52
Injuries and Damages Reserve (262)			53
Pensions and Benefits Reserve (263)	98,816	83,183	54
Miscellaneous Operating Reserves (265)			55
Total Operating Reserves	98,816	83,183	
Total Liabilities and Other Credits	12,112,300	12,430,142	

BALANCE SHEET

Balance Sheet (Page F-07)

General footnotes

Customer Deposits were previously reported in Account 231; now being reported in Account 235.

NET UTILITY PLANT

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

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
First of Year:					
Total Utility Plant - First of Year	5,196,589	0	0	6,415,317	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
Plant Accounts:					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	4,065,713	0	0	5,630,226	2
Utility Plant in Service - Contributed Plant (101.2)	1,344,443	0	0	837,764	3
Utility Plant Purchased or Sold (102)					4
Utility Plant Leased to Others (104)					5
Property Held for Future Use (105)				20,011	6
Completed Construction not Classified (106)					7
Construction Work in Progress (107)	6,199			405	8
Total Utility Plant	5,416,355	0	0	6,488,406	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (111.1)	938,404	0	0	2,550,286	9
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	350,758	0	0	379,785	10
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					11
Accumulated Provision for Depreciation of Property Held for Future Use (113)					12
Accumulated Provision for Amortization of Utility Plant in Service (114)					13
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					14
Accumulated Provision for Amortization of Property Held for Future Use (116)					15
Total Accumulated Provision	1,289,162	0	0	2,930,071	
Other Utility Plant Accounts:					
Utility Plant Acquisition Adjustments (117)					16
Accumulated Provision for Amortization of Utility Plant Acquisition Adjustments (118)					17
Other Utility Plant Adjustments (119)					18
Total Other Utility Plant Accounts	0	0	0	0	
Net Utility Plant	4,127,193	0	0	3,558,335	

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

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

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

Particulars (a)	Water (b)	Electric (c)	(d)	(e)	Total (f)	
Balance first of year (111.1)	850,098	2,429,423			3,279,521	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	105,831	158,691			264,522	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	8,099				8,099	6
Accruals charged other						7
accounts (specify):						8
Transportation Clearing	3,228	4,261			7,489	9
Salvage	1,529	1,599			3,128	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	118,687	164,551	0	0	283,238	16
Debits during year						17
Book cost of plant retired	30,381	38,081			68,462	18
Cost of removal	0	5,607			5,607	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	30,381	43,688	0	0	74,069	25
Balance end of year (111.1)	938,404	2,550,286	0	0	3,488,690	26
Footnotes						27

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

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

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

Particulars (a)	Water (b)	Electric (c)	(d)	(e)	Total (f)	
Balance first of year (111.2)	324,543	353,375			677,918	1
Credits During Year						2
Accruals:						3
Charged Other Income Deductions (426)	26,215	26,410			52,625	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
Total credits	26,215	26,410	0	0	52,625	16
Debits during year						17
Book cost of plant retired	0	0			0	18
Cost of removal	0	0			0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	0	0	0	0	0	25
Balance end of year (111.2)	350,758	379,785	0	0	730,543	26
Footnotes						27

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
NONREGULATED SEWER PLANT	5,469,758			5,469,758	1
NEW DOORS ON GRIT BUILDING	6,991			6,991	2
NEW DIFFUSERS	17,532			17,532	3
NEW PICK-UP TRUCK	26,278			26,278	4
NEW PUMPS	48,522	6,288		54,810	5
NEW EQUIPMENT	10,595			10,595	6
RETIRE OLD DIFFUSERS	(27,365)			(27,365)	7
RETIRE OLD PUMPS	(26,322)		4,271	(30,593)	8
RETIRE OLD AIR MONITORING EQUIP	(7,514)			(7,514)	9
RETIRE OLD LAB EQUIPMENT	(12,817)			(12,817)	10
RETIRE OLD COMPUTER EQUIPMENT	(981)			(981)	11
RETIRE OLD CHLORINATION EQUIPMENT	(53,731)			(53,731)	12
RETIRE OLD STRUCTURES & IMPROV.	(2,484)			(2,484)	13
NEW LAB EQUIPMENT	5,405			5,405	14
UPGRADE TEACUP	13,400			13,400	15
UV DISINFECTION EQUIPMENT	46,033			46,033	16
ENERGY REDUCTION PROJECT	198,368			198,368	17
SPIRAL ASSEMBLY PROJECT	4,730			4,730	18
SCREENING ROOM PROJECT	80,788			80,788	19
SCADA EQUIPMENT	178,348			178,348	20
REPLACE PORTION OF ROOF	3,164			3,164	21
REPLACE BRIDGE TRACK RAILS & CAPS	8,526			8,526	22
MEZZANINE FOR GRIT SYSTEM	8,850			8,850	23
UPGRADE AERATION BASINS	33,173			33,173	24
W. MADISON LIFT STATION FORCE MAIN	22,723			22,723	25
LIFT STATION EQUIPMENT	422			422	26
GATES IN WET WELL		18,730	9,000	9,730	27
OFFICE EQUIPMENT		604	2,007	(1,403)	28
FURNACE & AIR CONDITIONER	1,510			1,510	29
CONSTRUCTION WORK IN PROGRESS		7,853		7,853	30
Total Nonutility Property (121)	6,053,902	33,475	15,278	6,072,099	
Less accum. prov. depr. & amort. (122)	3,708,706	209,974	15,278	3,903,402	31
Net Nonutility Property	2,345,196	(176,499)	0	2,168,697	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel (151)					0	0	1
Fuel stock expenses (152)					0	0	2
Plant mat. & oper. sup. (154)			68,523		68,523	74,743	3
Total Electric Utility					68,523	74,743	

Account	Total End of Year	Amount Prior Year	
Electric utility total	68,523	74,743	1
Water utility (154)	26,916	27,651	2
Sewer utility (154)		0	3
Heating utility (154)		0	4
Gas utility (154)		0	5
Merchandise (155)		0	6
Other materials & supplies (156)		0	7
Stores expense (163)		0	8
Total Materials and Supplies	95,439	102,394	

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

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

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
2002 BOND ISSUE	4,608	428	55,276	1
2009 BOND ISSUE	6,576	428	21,921	2
Total			77,197	
Unamortized premium on debt (251)				
NONE				3
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	185,490	1
Changes during year (explain):		
Balance end of year	<u>185,490</u>	2

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)	
2002 BOND ISSUE	09/26/2002	11/01/2022	4.34%	3,130,000	1
2009 BOND ISSUE	03/25/2009	11/01/2014	2.09%	855,000	2
Total Bonds (Account 221):				<u>3,985,000</u>	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	214,571	1
Accruals:		
Charged water department expense	109,692	2
Charged electric department expense	143,780	3
Charged sewer department expense	12,844	4
Other (explain):		
NONE		5
Total Accruals and other credits	266,316	
Taxes paid during year:		
County, state and local taxes	215,126	6
Social Security taxes	37,054	7
PSC Remainder Assessment	4,314	8
Other (explain):		
Gross Revenues License Fee	3,552	9
Total payments and other debits	260,046	
Balance end of year	220,841	

INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
2009 REVENUE BONDS	4,568	26,598	27,410	3,756	1
2002 REVENUE BONDS	24,685	152,334	152,443	24,576	2
Subtotal	29,253	178,932	179,853	28,332	
Advances from Municipality (223)					
None	0			0	3
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
NONE	0			0	4
Subtotal	0	0	0	0	
Notes Payable (231)					
CUSTOMER DEPOSITS	8	3	7	4	* 5
Subtotal	8	3	7	4	
Total	29,261	178,935	179,860	28,336	

INTEREST ACCRUED (ACCT. 237)

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

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

Account 231 indicates the interest accrued for customer deposits - as directed in the headnotes. The balance of Customer Deposits is indicated on the balance sheet, account 235.

DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
DEFERRED SPECIAL ASSESSMENTS	328,874	2
Total (Acct. 124):	328,874	
Sinking Funds (125):		
BOND RESERVE	475,723	3
BOND REDEMPTION	72,026	4
WWTP REPLACEMENT	483,698	5
Total (Acct. 125):	1,031,447	
Depreciation Fund (126):		
NONE		6
Total (Acct. 126):	0	
Other Special Funds (128):		
NONE		7
Total (Acct. 128):	0	
Special Deposits (134):		
NONE		8
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE		9
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	76,730	10
Electric	406,851	11
Sewer (Regulated)		12
Other (specify):		
NON-REGULATED SEWER	65,653	13
Total (Acct. 142):	549,234	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		14
Merchandising, jobbing and contract work	34,177	* 15
Other (specify):		
NONE		16
Total (Acct. 143):	34,177	
Receivables from Municipality (145):		
DELINQUENT ELECTRIC BILLS ON PROPERTY TAX ROLL	16,899	* 17
DELINQUENT WATER BILLS ON PROPERTY TAX ROLL	8,114	* 18

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)	
Receivables from Municipality (145):		
DELINQUENT SEWER BILLS ON PROPERTY TAX ROLL	5,332	* 19
Total (Acct. 145):	30,345	
Prepayments (165):		
NONE		20
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		21
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
WATER MODEL STUDY/TOWER DESIGN	8,743	22
SEPTAGE RECEIVING STATION/SLUDGE STORAGE EVALUATION	14,646	23
ELECTRIC SERVICE UPGRADE AT WASTEWATER PLANT	5,800	24
Total (Acct. 183):	29,189	
Clearing Accounts (184):		
NONE		25
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE		26
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
NONE		27
Total (Acct. 186):	0	
Payables to Municipality (233):		
BILLED GARBAGE CHARGES NOT YET COLLECTED	31,009	* 28
Total (Acct. 233):	31,009	
Other Deferred Credits (253):		
Regulatory Liability	244,616	29
REIMBURSEMENT FROM WPPI	1,025	30
COMMITMENT TO COMMUNITY PROGRAM	23,266	31
DEFERRED REVENUE	328,874	32
Total (Acct. 253):	597,781	

DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

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

Account 143 - \$32,898 merchandising bill to Briess Industries

Account 145 - Done

Account 233 - Done

RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service (101.1)	3,956,183	5,604,498	0	0	9,560,681	1
Materials and Supplies	27,283	71,633	0	0	98,916	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (111.1)	894,251	2,489,854	0	0	3,384,105	4
Customer Advances for Construction					0	5
Regulatory Liability	113,624	140,400	0	0	254,024	6
NONE					0	7
Average Net Rate Base	2,975,591	3,045,877	0	0	6,021,468	
Net Operating Income	(6,888)	80,756	0	0	73,868	8
Net Operating Income as a percent of						
Average Net Rate Base	-0.23%	2.65%	N/A	N/A	1.23%	

**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	117,833	145,600	0	0	263,433	1
Add credits during year:					0	2
Deduct charges:						
Miscellaneous Amortization (425)	8,417	10,400	0	0	18,817	3
Other (specify):					0	4
Balance End of Year	109,416	135,200	0	0	244,616	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

The Utility purchased land for future use.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

New rates were implemented in 2010 as follows:

Electric as of July 15

Water and Fire Protection as of April 1

Sewer as of February 1

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

The Utility is in the process of replacing the electric meters and water meters with new radio-read meters. This project is expected to take approximately one more year.

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	460,062	393,435	1
Total Sales of Water	460,062	393,435	
Other Operating Revenues			
Forfeited Discounts (470)	2,719	2,457	2
Rents from Water Property (472)	0	0	3
Interdepartmental Rents (473)	0	0	4
Other Water Revenues (474)	8,302	7,521	5
Total Other Operating Revenues	11,021	9,978	
Total Operating Revenues	471,083	403,413	
Operation and Maintenance Expenses			
Source of Supply Expense (600-617)	23,914	25,425	6
Pumping Expenses (620-633)	42,895	39,345	7
Water Treatment Expenses (640-652)	28,391	29,924	8
Transmission and Distribution Expenses (660-678)	40,537	45,675	9
Customer Accounts Expenses (901-906)	14,617	13,704	10
Sales Expenses (910)	0	0	11
Administrative and General Expenses (920-932)	114,656	117,701	12
Total Operation and Maintenance Expenses	265,010	271,774	
Other Operating Expenses			
Depreciation Expense (403)	105,831	96,853	13
Amortization Expense (404-407)		0	14
Taxes (408)	107,130	104,568	15
Total Other Operating Expenses	212,961	201,421	
Total Operating Expenses	477,971	473,195	
NET OPERATING INCOME	(6,888)	(69,782)	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (Account 461).
5. Report average no. of individually-metered accounts (meters). The amount reported should be the average meter count. E.g., if a hospital has 5 meters, a total of 5 meters should be reported on this schedule in Average No. of Meters column.

Particulars (a)	Average No. of Meters (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential (460.1)				1
Commercial (460.2)				2
Industrial (460.3)				3
Public Authority (460.4)				4
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential (461.1)	1,096	48,236	200,017	5
Commercial (461.2)	136	17,465	56,188	6
Industrial (461.3)	17	7,726	22,630	7
Public Authority (461.4)	13	2,634	9,118	8
Total Metered Sales to General Customers (461)	1,262	76,061	287,953	
Private Fire Protection Service (462)	10		10,356	9
Public Fire Protection Service (463)	1,233		150,372	10
Other Water Sales (465)				11
Sales for Resale (466)	1	2,530	6,328	12
Interdepartmental Sales (467)	1	1,791	5,053	13
Total Sales of Water	2,507	80,382	460,062	

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)	
Portland Sanitary District	City limits	2,530	6,328	1
Total		2,530	6,328	

OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	150,372	1
Wholesale fire protection billed		2
NONE		3
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		4
Other (specify):		
Total Public Fire Protection Service (463)	150,372	
Forfeited Discounts (470):		
Customer late payment charges	2,719	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	2,719	
Rents from Water Property (472):		
NONE		7
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE		8
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
MAINTENANCE OF CUSTOMERS SERVICES	291	9
CHARGES FOR RECONNECTION OF SERVICES	30	10
SALES OF WATER METERS	79	11
BILLING SERVICES FOR CITY OF WATERLOO & PORTLAND SANITARY DISTRICT	4,716	12
Return on net investment in meters charged to sewer department	3,186	13
Other (specify):		
Total Other Water Revenues (474)	8,302	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
SOURCE OF SUPPLY EXPENSES			
Operation Supervision and Engineering (600)	14,965	15,189	1
Operation Labor and Expenses (601)	8,949	10,236	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)		0	10
Maintenance of Supply Mains (616)		0	11
Maintenance of Miscellaneous Water Source Plant (617)		0	12
Total Source of Supply Expenses	23,914	25,425	
PUMPING EXPENSES			
Operation Supervision and Engineering (620)		0	13
Fuel for Power Production (621)		0	14
Power Production Labor and Expenses (622)	4,385	0	15
Fuel or Power Purchased for Pumping (623)	17,500	18,693	16
Pumping Labor and Expenses (624)	17,096	15,895	17
Expenses Transferred--Credit (625)		0	18
Miscellaneous Expenses (626)	2,667	2,585	19
Rents (627)		0	20
Maintenance Supervision and Engineering (630)		0	21
Maintenance of Structures and Improvements (631)	385	20	22
Maintenance of Power Production Equipment (632)		0	23
Maintenance of Pumping Equipment (633)	862	2,152	24
Total Pumping Expenses	42,895	39,345	
WATER TREATMENT EXPENSES			
Operation Supervision and Engineering (640)		0	25
Chemicals (641)	7,130	9,783	26
Operation Labor and Expenses (642)	19,355	17,867	27
Miscellaneous Expenses (643)		0	28
Rents (644)		0	29
Maintenance Supervision and Engineering (650)		0	30
Maintenance of Structures and Improvements (651)		0	31
Maintenance of Water Treatment Equipment (652)	1,906	2,274	32
Total Water Treatment Expenses	28,391	29,924	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Supervision and Engineering (660)		0	33
Storage Facilities Expenses (661)	4,122	6,598	34
Transmission and Distribution Lines Expenses (662)	12,701	9,158	35
Meter Expenses (663)	3,404	7,789	36
Customer Installations Expenses (664)	110	102	37
Miscellaneous Expenses (665)	1,168	831	38
Rents (666)		0	39
Maintenance Supervision and Engineering (670)		0	40
Maintenance of Structures and Improvements (671)		0	41
Maintenance of Distribution Reservoirs and Standpipes (672)		0	42
Maintenance of Transmission and Distribution Mains (673)	5,243	13,203	43
Maintenance of Services (675)	6,159	4,528	44
Maintenance of Meters (676)	1,210	798	45
Maintenance of Hydrants (677)	6,420	2,668	46
Maintenance of Miscellaneous Plant (678)		0	47
Total Transmission and Distribution Expenses	40,537	45,675	
CUSTOMER ACCOUNTS EXPENSES			
Supervision (901)		0	48
Meter Reading Expenses (902)	3,338	2,981	49
Customer Records and Collection Expenses (903)	10,175	8,447	50
Uncollectible Accounts (904)	412	627	51
Miscellaneous Customer Accounts Expenses (905)		0	52
Customer Service and Information Expenses (906)	692	1,649	53
Total Customer Accounts Expenses	14,617	13,704	
SALES EXPENSES			
Sales Expenses (910)		0	54
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	17,495	17,049	55
Office Supplies and Expenses (921)	11,847	9,606	56
Administrative Expenses Transferred--Credit (922)	1,801	0	57
Outside Services Employed (923)	17,516	21,219	58
Property Insurance (924)	5,759	4,696	59
Injuries and Damages (925)		0	60
Employee Pensions and Benefits (926)	47,438	50,448	61
Regulatory Commission Expenses (928)	1,817	1,016	62
Duplicate Charges--Credit (929)		0	63

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
ADMINISTRATIVE AND GENERAL EXPENSES			
Miscellaneous General Expenses (930)	10,549	10,658	64
Rents (931)		0	65
Maintenance of General Plant (932)	4,036	3,009	66
Total Administrative and General Expenses	114,656	117,701	
Total Operation and Maintenance Expenses	265,010	271,774	

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		99,179	95,253	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		2,562	1,995	2
Net property tax equivalent		96,617	93,258	
Social Security		9,780	10,671	3
PSC Remainder Assessment		733	639	4
Other (specify): NONE			0	5
Total tax expense		107,130	104,568	

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			Jefferson				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.174458				3
County tax rate	mills		4.167359				4
Local tax rate	mills		9.377028				5
School tax rate	mills		9.947776				6
Voc. school tax rate	mills		1.515913				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		25.182534				10
Less: state credit	mills		1.608471				11
Net tax rate	mills		23.574063				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		9.377028				14
Combined School Tax Rate	mills		11.463689				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		20.840717				17
Total Tax Rate	mills		25.182534				18
Ratio of Local and School Tax to Total	dec.		0.827586				19
Total tax net of state credit	mills		23.574063				20
Net Local and School Tax Rate	mills		19.509569				21
Utility Plant, Jan. 1	\$	5,196,589	5,196,589				22
Materials & Supplies	\$	27,651	27,651				23
Subtotal	\$	5,224,240	5,224,240				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	5,224,240	5,224,240				26
Assessment Ratio	dec.		0.973078				27
Assessed Value	\$	5,083,593	5,083,593				28
Net Local & School Rate	mills		19.509569				29
Tax Equiv. Computed for Current Year	\$	99,179	99,179				30
Tax Equivalent per 1994 PSC Report	\$	28,330					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	99,179					34
Footnotes							35

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT						
Organization (301)	0				0	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
Total Intangible Plant	0	0	0	0	0	
SOURCE OF SUPPLY PLANT						
Land and Land Rights (310)	2,012				2,012	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)	19,761				19,761	8
Supply Mains (316)	51,335				51,335	9
Other Water Source Plant (317)	0				0	10
Total Source of Supply Plant	73,108	0	0	0	73,108	
PUMPING PLANT						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	666,670				666,670	12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	116,544	10,944		(866)	126,622	* 14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	2,086				2,086	16
Total Pumping Plant	785,300	10,944	0	(866)	795,378	
WATER TREATMENT PLANT						
Land and Land Rights (330)	0				0	17
Structures and Improvements (331)	0				0	18
Sand or Other Media Filtration Equipment (332)	0				0	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	28,296				28,296	21
Total Water Treatment Plant	28,296	0	0	0	28,296	
TRANSMISSION AND DISTRIBUTION PLANT						
Land and Land Rights (340)	2,017				2,017	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	79,053				79,053	24
Transmission and Distribution Mains (343)	1,515,081	114,108	5,573		1,623,616	25
Services (345)	131,407	43,313	1,013		173,707	26
Meters (346)	269,676	71,449	22,257		318,868	27
Hydrants (348)	155,234	9,961	602		164,593	28

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT						
Other Transmission and Distribution Plant (349)	0				0	29
Total Transmission and Distribution Plant	2,152,468	238,831	29,445	0	2,361,854	
GENERAL PLANT						
Land and Land Rights (389)	9,084				9,084	30
Structures and Improvements (390)	359,906				359,906	31
Office Furniture and Equipment (391)	2,664		543		2,121	32
Computer Equipment (391.1)	4,331	531	393		4,469	33
Transportation Equipment (392)	53,889				53,889	34
Stores Equipment (393)	7,433				7,433	35
Tools, Shop and Garage Equipment (394)	30,945				30,945	36
Laboratory Equipment (395)	2,042				2,042	37
Power Operated Equipment (396)	55,637				55,637	38
Communication Equipment (397)	1,481				1,481	39
SCADA Equipment (397.1)	278,955				278,955	40
Miscellaneous Equipment (398)	1,115				1,115	41
Total General Plant	807,482	531	936	0	807,077	
Total utility plant in service directly assignable	3,846,654	250,306	30,381	(866)	4,065,713	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	3,846,654	250,306	30,381	(866)	4,065,713	

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

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

If Adjustments for any account are nonzero, please explain.

Account 325 was reclassified as contributed plant.

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT						
Organization (301)	0				0	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
Total Intangible Plant	0	0	0	0	0	
SOURCE OF SUPPLY PLANT						
Land and Land Rights (310)	0				0	4
Structures and Improvements (311)	0				0	5
Collecting and Impounding Reservoirs (312)	0				0	6
Lake, River and Other Intakes (313)	0				0	7
Wells and Springs (314)	0				0	8
Supply Mains (316)	0				0	9
Other Water Source Plant (317)	0				0	10
Total Source of Supply Plant	0	0	0	0	0	
PUMPING PLANT						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	0				0	12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	93,288			866	94,154	* 14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	0				0	16
Total Pumping Plant	93,288	0	0	866	94,154	
WATER TREATMENT PLANT						
Land and Land Rights (330)	0				0	17
Structures and Improvements (331)	0				0	18
Sand or Other Media Filtration Equipment (332)	0				0	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
Total Water Treatment Plant	0	0	0	0	0	
TRANSMISSION AND DISTRIBUTION PLANT						
Land and Land Rights (340)	0				0	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	4,033				4,033	24
Transmission and Distribution Mains (343)	819,336				819,336	25
Services (345)	301,423				301,423	26
Meters (346)	241				241	27

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT						
Hydrants (348)	118,589				118,589	28
Other Transmission and Distribution Plant (349)	0				0	29
Total Transmission and Distribution Plant	1,243,622	0	0	0	1,243,622	
GENERAL PLANT						
Land and Land Rights (389)	0				0	30
Structures and Improvements (390)	0				0	31
Office Furniture and Equipment (391)	0				0	32
Computer Equipment (391.1)	6,667				6,667	33
Transportation Equipment (392)	0				0	34
Stores Equipment (393)	0				0	35
Tools, Shop and Garage Equipment (394)	0				0	36
Laboratory Equipment (395)	0				0	37
Power Operated Equipment (396)	0				0	38
Communication Equipment (397)	0				0	39
SCADA Equipment (397.1)	0				0	40
Miscellaneous Equipment (398)	0				0	41
Total General Plant	6,667	0	0	0	6,667	
Total utility plant in service directly assignable	1,343,577	0	0	866	1,344,443	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	1,343,577	0	0	866	1,344,443	

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

Water Utility Plant in Service --Plant Financed by Contributions-- (Page W-09)

If Adjustments for any account are nonzero, please explain.

Account 325 was reclassified as contributed plant.

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

--Plant Financed by Utility or Municipality--

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
SOURCE OF SUPPLY PLANT				
Structures and Improvements (311)	0	0.00%		1
Collecting and Impounding Reservoirs (312)	0	0.00%		2
Lake, River and Other Intakes (313)	0	0.00%		3
Wells and Springs (314)	2,533	2.90%	573	4
Supply Mains (316)	14,059	1.80%	924	5
Other Water Source Plant (317)	0	0.00%		6
Total Source of Supply Plant	16,592		1,497	
PUMPING PLANT				
Structures and Improvements (321)	226,557	3.20%	21,333	7
Other Power Production Equipment (323)	0			8
Electric Pumping Equipment (325)	37,604	4.40%	5,350	9
Diesel Pumping Equipment (326)	0	0.00%		10
Other Pumping Equipment (328)	2,086	4.40%		11
Total Pumping Plant	266,247		26,683	
WATER TREATMENT PLANT				
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)	2,768	6.00%	1,698	15
Total Water Treatment Plant	2,768		1,698	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	0	0.00%		16
Distribution Reservoirs and Standpipes (342)	64,251	1.90%	1,502	17
Transmission and Distribution Mains (343)	138,497	1.30%	20,402	18
Services (345)	6,667	2.90%	4,424	19
Meters (346)	69,187	5.50%	16,185	20
Hydrants (348)	21,211	2.20%	3,518	21
Other Transmission and Distribution Plant (349)	0	0.00%		22
Total Transmission and Distribution Plant	299,813		46,031	
GENERAL PLANT				
Structures and Improvements (390)	67,871	2.90%	10,437	23
Office Furniture and Equipment (391)	723	5.80%	139	24
Computer Equipment (391.1)	4,031	26.70%		25
Transportation Equipment (392)	53,949	13.30%		* 26
Stores Equipment (393)	1,092	5.80%	431	27
Tools, Shop and Garage Equipment (394)	31,017	5.80%		* 28
Laboratory Equipment (395)	0	5.80%	118	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					3,106	4
316					14,983	5
317					0	6
	0	0	0	0	18,089	
321					247,890	7
323					0	8
325					42,954	9
326					0	10
328					2,086	11
	0	0	0	0	292,930	
331					0	12
332					0	13
333					0	14
334					4,466	15
	0	0	0	0	4,466	
341					0	16
342					65,753	17
343	5,573				153,326	18
345	1,013				10,078	19
346	22,257			1,529	64,644	20
348	602				24,127	21
349					0	22
	29,445	0		1,529	0	317,928
390					78,308	23
391	543				319	24
391.1	393				3,638	25
392					53,949	* 26
393					1,523	27
394					31,017	* 28
395					118	29

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

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
GENERAL PLANT				
Power Operated Equipment (396)	40,416	7.50%	4,173	30
Communication Equipment (397)	1,187	1.50%	222	31
SCADA Equipment (397.1)	64,161	9.20%	25,664	32
Miscellaneous Equipment (398)	231	5.80%	65	33
Total General Plant	264,678		41,249	
Total accum. prov. directly assignable	850,098		117,158	
 Common Utility Plant Allocated to Water Department	 0	 0.00%		 34
 Total accum. prov. for depreciation	 850,098		 117,158	

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
396					44,589	30
397					1,409	31
397.1					89,825	32
398					296	33
	936	0	0	0	304,991	
	30,381	0	1,529	0	938,404	
					0	34
	30,381	0	1,529	0	938,404	

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

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

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

Accounts 392 & 394 were over-depreciated; it will be corrected in 2011.

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

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ACCUMULATED PROVISION FOR DEPRECIATION - WATER

--Plant Financed by Contributions--

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
SOURCE OF SUPPLY PLANT				
Structures and Improvements (311)	0	0.00%		1
Collecting and Impounding Reservoirs (312)	0	0.00%		2
Lake, River and Other Intakes (313)	0	0.00%		3
Wells and Springs (314)	0	0.00%		4
Supply Mains (316)	0	0.00%		5
Other Water Source Plant (317)	0	0.00%		6
Total Source of Supply Plant	0		0	
PUMPING PLANT				
Structures and Improvements (321)	0	0.00%		7
Other Power Production Equipment (323)	0	0.00%		8
Electric Pumping Equipment (325)	38,557	4.40%	4,124	9
Diesel Pumping Equipment (326)	0	0.00%		10
Other Pumping Equipment (328)	0	0.00%		11
Total Pumping Plant	38,557		4,124	
WATER TREATMENT PLANT				
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
Total Water Treatment Plant	0		0	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	0	0.00%		16
Distribution Reservoirs and Standpipes (342)	3,360	1.90%	77	17
Transmission and Distribution Mains (343)	119,367	1.30%	10,651	18
Services (345)	126,165	2.90%	8,741	19
Meters (346)	190	5.50%	13	20
Hydrants (348)	30,237	2.20%	2,609	21
Other Transmission and Distribution Plant (349)	0	0.00%		22
Total Transmission and Distribution Plant	279,319		22,091	
GENERAL PLANT				
Structures and Improvements (390)	0	0.00%		23
Office Furniture and Equipment (391)	0	0.00%		24
Computer Equipment (391.1)	6,667	26.70%		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					42,681	9
326					0	10
328					0	11
	0	0	0	0	42,681	
331					0	12
332					0	13
333					0	14
334					0	15
	0	0	0	0	0	
341					0	16
342					3,437	17
343					130,018	18
345					134,906	19
346					203	20
348					32,846	21
349					0	22
	0	0	0	0	301,410	
390					0	23
391					0	24
391.1					6,667	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)	
GENERAL PLANT				
Power Operated Equipment (396)	0	0.00%		30
Communication Equipment (397)	0	0.00%		31
SCADA Equipment (397.1)	0	0.00%		32
Miscellaneous Equipment (398)	0	0.00%		33
Total General Plant	6,667		0	
Total accum. prov. directly assignable	324,543		26,215	
 Common Utility Plant Allocated to Water Department	 0	 0.00%		 34
Total accum. prov. for depreciation	324,543		26,215	

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	6,667	
	0	0	0	0	350,758	
					0	34
	0	0	0	0	350,758	

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			8,384	8,384	1
February			7,769	7,769	2
March			8,535	8,535	3
April			8,576	8,576	4
May			9,192	9,192	5
June			8,497	8,497	6
July			9,193	9,193	7
August			9,130	9,130	8
September			8,459	8,459	9
October			8,999	8,999	10
November			8,054	8,054	11
December			8,834	8,834	12
Total annual pumpage	0	0	103,622	103,622	

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.

WATER AUDIT STATISTICS		1
Source of Water Supply Statistics - Total Annual Pumpage (000's):	103,622	2
Less: Gallons (000's) used in the treatment process:		3
Subtotal: Gallons (000's) entering distribution system:	103,622	4
Less: Gallons (000's) sold (Revenue Water):	80,382	5
Gallons (000's) entering distribution system but not sold (Non-Revenue Water):	23,240	6
Authorized System Uses:		7
Gallons (000's) used to flush mains:	22	8
Gallons (000's) used for fire protection:	83	9
Gallons (000's) used to prevent freezing of distribution system:		10
Gallons (000's) used for other system uses:	30	11
Subtotal Authorized System Uses:	135	12
Water Losses (Real and Apparent):		13
Gallons (000's) lost due to main leaks or breaks:		14
Gallons (000's) lost due to service leaks or breaks:	5,000	15
Gallons (000's) lost due to hydrant leaks, tank overflows and pressure reducing valves:	270	16
Gallons (000's) for unauthorized usage such as vandalism and theft:		17
Gallons (000's) unknown/not accounted for:	17,835	18
Subtotal Water Losses:	23,105	19
Percentage of water entering distribution system sold:	78%	20
Percentage of Real and Apparent Losses:	22%	21
If water losses exceed 15%, indicate causes:		22
A substantial leak on a water service has been found. It will be repaired in the spring of 2011 when weather permits.		23
		24
If water losses exceed 15%, identify actions taken to reduce water loss:		25
A company specializing in locating water leaks will be working in the City in 2011.		26
		27

WATER AUDIT AND OTHER STATISTICS (cont.)

OTHER STATISTICS		28
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)	492	29
Date of maximum: 01/30/2010		30
Cause of maximum: unknown at this time		31
		32
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)	109	33
Date of minimum: 11/03/2010		34
Total KWH used by the utility (include pumping, treatment facilities and other utility operations):	142,240	35
If water is purchased:		36
Vendor Name:		37
Point of Delivery:		38
What percentage of purchased water is surface water?		39
Number of main breaks repaired this year:	2	40
Number of service breaks repaired this year:	1	41
Population served (estimate the number of individuals within service area):		42
Inside municipality?	3,400	43
Outside municipality?	175	44

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
200 S. MONROE ST.	#1	172	10	468,000	Yes	1
600 LUM AVE.	#2	249	10	720,000	Yes	2
PORTER ST.	#4	250	20	800,000	Yes	3

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	BOOSTER PUMP #1	BOOSTER PUMP #2	BOOSTER PUMP #3	1
Location	600 LUM AVE.	600 LUM AVE.	600 LUM AVE.	2
Purpose	B	B	B	3
Destination	D	D	D	4
Pump Manufacturer	CRANE DEMING	CRANE DEMING	CRANE DEMING	5
Year Installed	1997	1997	1997	6
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	1,000	1,000	300	8
Pump Motor or Standby Engine Mfr	MARATHON	MARATHON	MARATHON	9
Year Installed	1997	1997	1997	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	BOOSTER PUMP #4	BOOSTER PUMP #5	BOOSTER PUMP #6	15
Location	HIAWATHA TR.	HIAWATHA TR.	INDIAN HILLS DR.	16
Purpose	B	B	B	17
Destination	D	D	D	18
Pump Manufacturer	PACO	PACO	FRANKLIN	19
Year Installed	1990	1990	2010	20
Type	CENTRIFUGAL	CENTRIFUGAL	OTHER	21
Actual Capacity (gpm)	50	500	35	22
Pump Motor or Standby Engine Mfr	MARATHON	MARATHON	FRANKLIN	23
Year Installed	1990	1990	2010	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	5	20	1	26
Footnotes		*		27
				28

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	BOOSTER PUMP #7	WELL #1	WELL #2	1
Location	INDIAN HILLS DR	200 S. MONROE ST.	600 LUM AVE.	2
Purpose	B	P	P	3
Destination	D	D	D	4
Pump Manufacturer	FRANKLIN	GOULDS	FAIRBANKS	5
Year Installed	2010	1996	1953	6
Type	OTHER	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	35	700	450	8
Pump Motor or Standby Engine Mfr	FRANKLIN	U. S. MOTOR	U. S. MOTOR	9 10
Year Installed	2010	1996	1953	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	1	50	30	13
Footnotes	*			14

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	WELL #4			15
Location	461 PORTER ST.			16
Purpose	P			17
Destination	D			18
Pump Manufacturer	LAYNE & BOWL			19
Year Installed	1968			20
Type	VERTICAL TURBINE			21
Actual Capacity (gpm)	700			22
Pump Motor or Standby Engine Mfr	U. S. MOTOR			23 24
Year Installed	2005			25
Type	ELECTRIC			26
Horsepower	60			27
Footnotes				28

PUMPING & POWER EQUIPMENT

Pumping & Power Equipment (Page W-19)

General footnotes

Booster Pumps #6 & #7 are the variable type.

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	INDIAN HILLS	SQUIRE ST.		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	ET		3
Year constructed	1967	1910		4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL		5
Elevation difference in feet (See Headnote 3.)	100	165		6
Total capacity in gallons (actual)	1,000,000	100,000		7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID		9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE		10
Filters, type (gravity, pressure, other, none)	NONE	NONE		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0000	0.0000		12
Is a corrosion control chemical used (yes, no)?	N	N		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				End of Year (h)	
			First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)		
M	D	4.000	2,190				2,190	1
M	S	4.000	68				68	2
M	D	6.000	39,874		1,225		38,649	3
M	T	6.000	410				410	4
M	D	8.000	21,783	1,273			23,056	* 5
M	S	8.000	20				20	6
M	D	10.000	19,718				19,718	7
M	S	10.000	180				180	8
P	D	10.000	92				92	9
M	D	12.000	6,026				6,026	10
M	T	12.000	2,656				2,656	11
Total Within Municipality			93,017	1,273	1,225	0	93,065	
Total Utility			93,017	1,273	1,225	0	93,065	

WATER MAINS

Water Mains (Page W-21)

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

The new water main was financed by the Utility.

WATER SERVICES

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

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
L	0.625	78				78		1
M	0.750	452		9		443		2
M	1.000	582	16	7		591	52 *	3
M	1.250	5				5		4
M	1.500	19				19		5
M	2.000	26				26		6
M	3.000	4				4		7
M	4.000	9				9		8
M	6.000	11				11		9
Total Utility		1,186	16	16	0	1,186	52	

WATER SERVICES

Water Services (Page W-22)

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

The new water services were financed by the Utility.

METERS

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

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	882	144	128	(7)	891	272	*	1
0.750	515	192	137	7	577	329	*	2
1.000	113		1		112	2	*	3
1.500	26	2			28	2		4
2.000	26	1			27	1		5
3.000	10				10	0		6
4.000	7				7	0		7
6.000	1				1	0	*	8
8.000	4			(3)	1	0	*	9
Total:	1,584	339	266	(3)	1654	606		

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	666	47	2	2	2	172	891	*	1
0.750	388	28	4	0	1	156	577	*	2
1.000	42	23	1	2	1	43	112	*	3
1.500	0	16	2	1	0	9	28		4
2.000	0	9	3	6	1	8	27		5
3.000	0	2	2	1	2	3	10		6
4.000	0	1	1	1	0	4	7		7
6.000	0	0	1	0	0	0	1	*	8
8.000	0	0	1	0	0	0	1	*	9
Total:	1,096	126	17	13	7	395	1654		

METERS

Meters (Page W-23)

Explain all reported adjustments.

Three 8" meters are station meters and are now reported on page W-26.

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

The 6" and 8" meters are installed at a business that is no longer in operation.

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

The 5/8", 3/4", and 1" water meters are tested every eight years.

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

Yes; the station meters were tested in 2007, 2009, and will be tested in 2011.

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

The 6" and 8" meters are installed at a business that is no longer in operation.

METERS (cont.)

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HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	184	2	2		184	2
Total Fire Hydrants	184	2	2	0	184	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

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:	88	*
Number of distribution system valves end of year:	454	
Number of distribution valves operated during year:	228	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

Hydrants and Distribution System Valves (Page W-25)

General footnotes

Due to time constraints, some hydrants and valves were not operated in 2010, but will be operated in 2011.

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	8	Well #2	Magnetic	5/11/2009	1
Station Meter	8	Well #4	Magnetic	5/11/2009	2
Station Meter	8	Well #1	Magnetic	5/11/2009	3

WATER CUSTOMERS SERVED

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

	Location (a)		Customers End of Year (b)
Dodge County			
	Towns		
	PORTLAND		1 *
	Total Towns:		1
Total Dodge	County:		1
Jefferson County			
	Cities		
	WATERLOO		1,262
	Total Cities:		1,262
Total Jefferson	County:		1,262
Total Company:			1,263

WATER CUSTOMERS SERVED

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

Water Customers Served (Page W-27)

General footnotes

Waterloo Utilities supplies water to Portland Sanitary District by a bulk (wholesale) water meter. Portland Sanitary District has 70 retail customers.

ELECTRIC OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Electricity			
Sales of Electricity (440-448)	4,246,914	3,918,883	1
Total Sales of Electricity	4,246,914	3,918,883	
Other Operating Revenues			
Forfeited Discounts (450)	8,341	7,414	2
Miscellaneous Service Revenues (451)	430	1,388	3
Sales of Water and Water Power (453)	0	0	4
Rent from Electric Property (454)	2,473	2,505	5
Interdepartmental Rents (455)	0	0	6
Other Electric Revenues (456)	806	559	7
Total Other Operating Revenues	12,050	11,866	
Total Operating Revenues	4,258,964	3,930,749	
Operation and Maintenance Expenses			
Power Production Expenses (500-557)	3,495,238	3,135,948	8
Transmission Expenses (560-573)	0	0	9
Distribution Expenses (580-598)	133,371	126,926	10
Customer Accounts Expenses (901-905)	39,757	36,395	11
Customer Service and Information Expenses (906)	960	1,704	12
Sales Expenses (911-916)	652	441	13
Administrative and General Expenses (920-932)	205,759	197,847	14
Total Operation and Maintenance Expenses	3,875,737	3,499,261	
Other Expenses			
Depreciation Expense (403)	158,691	153,875	15
Amortization Expense (404-407)		0	16
Taxes (408)	143,780	139,247	17
Total Other Expenses	302,471	293,122	
Total Operating Expenses	4,178,208	3,792,383	
NET OPERATING INCOME	80,756	138,366	

OTHER OPERATING REVENUES (ELECTRIC)

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

Particulars (a)	Amount (b)	
Forfeited Discounts (450):		
NONE		1
Customer late payment charges	8,341	2
Other (specify):		
Total Forfeited Discounts (450)	8,341	
Miscellaneous Service Revenues (451):		
FEES FOR RECONNECTION OF SERVICES	430	3
Total Miscellaneous Service Revenues (451)	430	
Sales of Water and Water Power (453):		
NONE		4
Total Sales of Water and Water Power (453)	0	
Rent from Electric Property (454):		
AIR COMPRESSOR RENTAL; POLE CONTACT RENTAL	2,473	5
Total Rent from Electric Property (454)	2,473	
Interdepartmental Rents (455):		
NONE		6
Total Interdepartmental Rents (455)	0	
Other Electric Revenues (456):		
SALES TAX DISCOUNT; SALES OF MATERIAL; LAMP RECYCLING FEES	806	7
Total Other Electric Revenues (456)	806	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

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

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
POWER PRODUCTION EXPENSES			
OTHER POWER GENERATION EXPENSES			
Maintenance of Miscellaneous Other Power Generating Plant (554)		0	33
Total Other Power Generation Expenses	0	0	
OTHER POWER SUPPLY EXPENSES			
Purchased Power (555)	3,495,238	3,135,948	34
System Control and Load Dispatching (556)		0	35
Other Expenses (557)		0	36
Total Other Power Supply Expenses	3,495,238	3,135,948	
Total Power Production Expenses	3,495,238	3,135,948	
TRANSMISSION EXPENSES			
Operation Supervision and Engineering (560)		0	37
Load Dispatching (561)		0	38
Station Expenses (562)		0	39
Overhead Line Expenses (563)		0	40
Underground Line Expenses (564)		0	41
Miscellaneous Transmission Expenses (566)		0	42
Rents (567)		0	43
Maintenance Supervision and Engineering (568)		0	44
Maintenance of Structures (569)		0	45
Maintenance of Station Equipment (570)		0	46
Maintenance of Overhead Lines (571)		0	47
Maintenance of Underground Lines (572)		0	48
Maintenance of Miscellaneous Transmission Plant (573)		0	49
Total Transmission Expenses	0	0	
DISTRIBUTION EXPENSES			
Operation Supervision and Engineering (580)		0	50
Load Dispatching (581)		0	51
Station Expenses (582)	21,744	21,617	52
Overhead Line Expenses (583)	37,588	38,301	53
Underground Line Expenses (584)	10,051	10,957	54
Street Lighting and Signal System Expenses (585)	5,824	6,040	55
Meter Expenses (586)	5,218	1,625	56
Customer Installations Expenses (587)	145	0	57
Miscellaneous Distribution Expenses (588)	9,404	9,119	58
Rents (589)		0	59
Maintenance Supervision and Engineering (590)	16,849	16,477	60
Maintenance of Structures (591)		0	61
Maintenance of Station Equipment (592)		0	62
Maintenance of Overhead Lines (593)	19,528	16,068	63

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
DISTRIBUTION EXPENSES			
Maintenance of Underground Lines (594)	3,205	2,990	64
Maintenance of Line Transformers (595)		0	65
Maintenance of Street Lighting and Signal Systems (596)	2,605	2,583	66
Maintenance of Meters (597)	1,210	1,149	67
Maintenance of Miscellaneous Distribution Plant (598)		0	68
Total Distribution Expenses	133,371	126,926	
CUSTOMER ACCOUNTS EXPENSES			
Supervision (901)		0	69
Meter Reading Expenses (902)	9,102	10,022	70
Customer Records and Collection Expenses (903)	24,502	23,907	71
Uncollectible Accounts (904)	6,153	2,466	72
Miscellaneous Customer Accounts Expenses (905)		0	73
Customer Service and Information Expenses (906)	960	1,704	74
Total Customer Accounts Expenses	40,717	38,099	
SALES EXPENSES			
Supervision (911)		0	75
Demonstrating and Selling Expenses (912)		0	76
Advertising Expenses (913)	652	441	77
Miscellaneous Sales Expenses (916)		0	78
Total Sales Expenses	652	441	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	29,418	31,801	79
Office Supplies and Expenses (921)	27,005	27,823	80
Administrative Expenses Transferred -- Credit (922)	17,813	10,763	81
Outside Services Employed (923)	27,131	28,084	82
Property Insurance (924)	8,024	9,284	83
Injuries and Damages (925)		0	84
Employee Pensions and Benefits (926)	80,146	63,153	* 85
Regulatory Commission Expenses (928)	3,207	0	86
Duplicate Charges -- Credit (929)		0	87
Miscellaneous General Expenses (930)	24,417	25,482	88
Rents (931)		0	89
Maintenance of General Plant (932)	24,224	22,983	90
Total Administrative and General Expenses	205,759	197,847	
Total Operation and Maintenance Expenses	3,875,737	3,499,261	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Electric Operation & Maintenance Expenses (Page E-03)

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

Account 926 - There was an increase of \$5,200 in health insurance in 2010; and an increase of \$2,900 in retirement in 2010. Accrued vacation and sick leave was adjusted at year end to reflect increased vesting (\$8,200).

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		122,248	119,873	1
Social Security		14,400	13,912	2
Wisconsin Gross Receipts Tax		3,552	2,343	3
PSC Remainder Assessment		3,580	3,119	4
Other (specify):				
NONE			0	5
Total tax expense		143,780	139,247	

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			Jefferson				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.174458				3
County tax rate	mills		4.167359				4
Local tax rate	mills		9.377028				5
School tax rate	mills		9.947776				6
Voc. school tax rate	mills		1.515913				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		25.182534				10
Less: state credit	mills		1.608471				11
Net tax rate	mills		23.574063				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		9.377028				14
Combined School Tax Rate	mills		11.463689				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		20.840717				17
Total Tax Rate	mills		25.182534				18
Ratio of Local and School Tax to Total	dec.		0.827586				19
Total tax net of state credit	mills		23.574063				20
Net Local and School Tax Rate	mills		19.509569				21
Utility Plant, Jan. 1	\$	6,415,317	6,415,317				22
Materials & Supplies	\$	74,743	74,743				23
Subtotal	\$	6,490,060	6,490,060				24
Less: Plant Outside Limits	\$	50,647	50,647				25
Taxable Assets	\$	6,439,413	6,439,413				26
Assessment Ratio	dec.		0.973078				27
Assessed Value	\$	6,266,051	6,266,051				28
Net Local & School Rate	mills		19.509569				29
Tax Equiv. Computed for Current Year	\$	122,248	122,248				30
Tax Equivalent per 1994 PSC Report	\$	49,526					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32 33
Tax equiv. for current year (see note 5)	\$	122,248					34
Footnotes							35

ELECTRIC UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

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

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

ELECTRIC UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

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Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION PLANT						
Poles and Fixtures (355)	0				0	29
Overhead Conductors and Devices (356)	0				0	30
Underground Conduit (357)	0				0	31
Underground Conductors and Devices (358)	0				0	32
Roads and Trails (359)	0				0	33
Total Transmission Plant	0	0	0	0	0	
DISTRIBUTION PLANT						
Land and Land Rights (360)	940				940	34
Structures and Improvements (361)	4,926				4,926	35
Station Equipment (362)	1,137,097				1,137,097	36
Storage Battery Equipment (363)	0				0	37
Poles, Towers and Fixtures (364)	247,262	10,205	1,750		255,717	38
Overhead Conductors and Devices (365)	283,702	20,884	1,133		303,453	39
Underground Conduit (366)	8,794				8,794	40
Underground Conductors and Devices (367)	213,345	1,738			215,083	41
Line Transformers (368)	645,877	9,372	1,747		653,502	42
Services (369)	244,771	6,769	320		251,220	43
Meters (370)	202,484	31,758	21,349		212,893	44
Installations on Customers' Premises (371)	0				0	45
Leased Property on Customers' Premises (372)	0				0	46
Street Lighting and Signal Systems (373)	187,029	7,633			194,662	47
Total Distribution Plant	3,176,227	88,359	26,299	0	3,238,287	
GENERAL PLANT						
Land and Land Rights (389)	150,790				150,790	48
Structures and Improvements (390)	1,850,802				1,850,802	49
Office Furniture and Equipment (391)	16,713		9,057		7,656	50
Computer Equipment (391.1)	16,971	1,178	2,725		15,424	51
Transportation Equipment (392)	194,870				194,870	52
Stores Equipment (393)	13,604				13,604	53
Tools, Shop and Garage Equipment (394)	60,003				60,003	54
Laboratory Equipment (395)	5,350				5,350	55
Power Operated Equipment (396)	82,100				82,100	56
Communication Equipment (397)	7,841				7,841	57
SCADA Equipment (397.1)	0				0	58
Miscellaneous Equipment (398)	3,499				3,499	59

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
GENERAL PLANT						
Other Tangible Property (399)	0				0	60
Total General Plant	2,402,543	1,178	11,782	0	2,391,939	
Total utility plant in service directly assignable	5,578,770	89,537	38,081	0	5,630,226	
Common Utility Plant Allocated to Electric Department (300)	0				0	61
Total utility plant in service	5,578,770	89,537	38,081	0	5,630,226	

ELECTRIC UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

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

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

ELECTRIC UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION PLANT						
Towers and Fixtures (354)	0				0	28
Poles and Fixtures (355)	0				0	29
Overhead Conductors and Devices (356)	0				0	30
Underground Conduit (357)	0				0	31
Underground Conductors and Devices (358)	0				0	32
Roads and Trails (359)	0				0	33
Total Transmission Plant	0	0	0	0	0	
DISTRIBUTION PLANT						
Land and Land Rights (360)	0				0	34
Structures and Improvements (361)	0				0	35
Station Equipment (362)	100,373				100,373	36
Storage Battery Equipment (363)	0				0	37
Poles, Towers and Fixtures (364)	14,674				14,674	38
Overhead Conductors and Devices (365)	24,350				24,350	39
Underground Conduit (366)	4,428				4,428	40
Underground Conductors and Devices (367)	373,896	2,963			376,859	41
Line Transformers (368)	29,246	1,126			30,372	42
Services (369)	124,285	828			125,113	43
Meters (370)	0				0	44
Installations on Customers' Premises (371)	0				0	45
Leased Property on Customers' Premises (372)	0				0	46
Street Lighting and Signal Systems (373)	154,928				154,928	47
Total Distribution Plant	826,180	4,917	0	0	831,097	
GENERAL PLANT						
Land and Land Rights (389)	0				0	48
Structures and Improvements (390)	0				0	49
Office Furniture and Equipment (391)	0				0	50
Computer Equipment (391.1)	6,667				6,667	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)	
GENERAL PLANT						
Other Tangible Property (399)	0				0	60
Total General Plant	6,667	0	0	0	6,667	
Total utility plant in service directly assignable	832,847	4,917	0	0	837,764	
Common Utility Plant Allocated to Electric Department (300)	0				0	61
Total utility plant in service	832,847	4,917	0	0	837,764	

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC

--Plant Financed by Utility or Municipality--

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
STEAM PRODUCTION PLANT				
Structures and Improvements (311)	0	0.00%		1
Boiler Plant Equipment (312)	0	0.00%		2
Engines and Engine Driven Generators (313)	0	0.00%		3
Turbogenerator Units (314)	0	0.00%		4
Accessory Electric Equipment (315)	0	0.00%		5
Miscellaneous Power Plant Equipment (316)	0	0.00%		6
Total Steam Production Plant	0		0	
HYDRAULIC PRODUCTION PLANT				
Structures and Improvements (331)	0	0.00%		7
Reservoirs, Dams and Waterways (332)	0	0.00%		8
Water Wheels, Turbines and Generators (333)	0	0.00%		9
Accessory Electric Equipment (334)	0	0.00%		10
Miscellaneous Power Plant Equipment (335)	0	0.00%		11
Roads, Railroads and Bridges (336)	0	0.00%		12
Total Hydraulic Production Plant	0		0	
OTHER PRODUCTION PLANT				
Structures and Improvements (341)	0	0.00%		13
Fuel Holders, Producers and Accessories (342)	0	0.00%		14
Prime Movers (343)	0	0.00%		15
Generators (344)	0	0.00%		16
Accessory Electric Equipment (345)	0	0.00%		17
Miscellaneous Power Plant Equipment (346)	0	0.00%		18
Total Other Production Plant	0		0	
TRANSMISSION PLANT				
Structures and Improvements (352)	0	0.00%		19
Station Equipment (353)	0	0.00%		20
Towers and Fixtures (354)	0	0.00%		21
Poles and Fixtures (355)	0	0.00%		22
Overhead Conductors and Devices (356)	0	0.00%		23
Underground Conduit (357)	0	0.00%		24
Underground Conductors and Devices (358)	0	0.00%		25
Roads and Trails (359)	0	0.00%		26
Total Transmission Plant	0		0	
DISTRIBUTION PLANT				
Structures and Improvements (361)	2,435	3.00%	148	27
Station Equipment (362)	688,474	3.33%	37,865	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					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					2,583	27
362					726,339	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)	
DISTRIBUTION PLANT				
Poles, Towers and Fixtures (364)	151,865	4.00%	10,060	30
Overhead Conductors and Devices (365)	164,368	3.00%	8,807	31
Underground Conduit (366)	3,730	2.50%	220	32
Underground Conductors and Devices (367)	119,837	3.33%	7,133	33
Line Transformers (368)	277,058	3.00%	19,491	34
Services (369)	147,309	4.50%	11,160	35
Meters (370)	77,251	3.33%	6,916	36
Installations on Customers' Premises (371)	0	0.00%		37
Leased Property on Customers' Premises (372)	0	0.00%		38
Street Lighting and Signal Systems (373)	140,120	1.70%	3,244	39
Total Distribution Plant	1,772,447		105,044	
GENERAL PLANT				
Structures and Improvements (390)	301,063	2.50%	46,270	40
Office Furniture and Equipment (391)	14,419	5.80%	707	41
Computer Equipment (391.1)	16,645	14.29%	1,504	42
Transportation Equipment (392)	187,377	9.39%	636	43
Stores Equipment (393)	1,830	2.00%	272	44
Tools, Shop and Garage Equipment (394)	53,469	6.67%	4,002	45
Laboratory Equipment (395)	1,435	5.00%	268	46
Power Operated Equipment (396)	75,249	4.41%	3,624	47
Communication Equipment (397)	4,895	6.67%	523	48
SCADA Equipment (397.1)	0	0.00%		49
Miscellaneous Equipment (398)	594	2.90%	101	50
Total General Plant	656,976		57,907	
Total accum. prov. directly assignable	2,429,423		162,951	
Common Utility Plant Allocated to Electric Department	0	0.00%		51
Total accum. prov. for depreciation	2,429,423		162,951	
GENERAL PLANT				
Other Tangible Property (399)	0	0.00%		52
Total General Plant	0		0	
Total accum. prov. directly assignable	2,429,423		162,951	

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	1,750	2,841			157,334	30
365	1,133	2,289	1,374		171,127	31
366					3,950	32
367					126,970	33
368	1,747		225		295,027	34
369	320	477			157,672	35
370	21,349				62,818	36
371					0	37
372					0	38
373					143,364	39
	26,299	5,607	1,599	0	1,847,184	
390					347,333	40
391	9,057				6,069	41
391.1	2,725				15,424	42
392					188,013	43
393					2,102	44
394					57,471	45
395					1,703	46
396					78,873	47
397					5,418	48
397.1					0	49
398					695	50
	11,782	0	0	0	703,101	
	38,081	5,607	1,599	0	2,550,285	
					0	51
	38,081	5,607	1,599	0	2,550,285	
399					0	52
	0	0	0	0	0	
	38,081	5,607	1,599	0	2,550,285	

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

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
STEAM PRODUCTION PLANT				
Structures and Improvements (311)	0	0.00%		1
Boiler Plant Equipment (312)	0	0.00%		2
Engines and Engine Driven Generators (313)	0	0.00%		3
Turbogenerator Units (314)	0	0.00%		4
Accessory Electric Equipment (315)	0	0.00%		5
Miscellaneous Power Plant Equipment (316)	0	0.00%		6
Total Steam Production Plant	0		0	
HYDRAULIC PRODUCTION PLANT				
Structures and Improvements (331)	0	0.00%		7
Reservoirs, Dams and Waterways (332)	0	0.00%		8
Water Wheels, Turbines and Generators (333)	0	0.00%		9
Accessory Electric Equipment (334)	0	0.00%		10
Miscellaneous Power Plant Equipment (335)	0	0.00%		11
Roads, Railroads and Bridges (336)	0	0.00%		12
Total Hydraulic Production Plant	0		0	
OTHER PRODUCTION PLANT				
Structures and Improvements (341)	0	0.00%		13
Fuel Holders, Producers and Accessories (342)	0	0.00%		14
Prime Movers (343)	0	0.00%		15
Generators (344)	0	0.00%		16
Accessory Electric Equipment (345)	0	0.00%		17
Miscellaneous Power Plant Equipment (346)	0	0.00%		18
Total Other Production Plant	0		0	
TRANSMISSION PLANT				
Structures and Improvements (352)	0	0.00%		19
Station Equipment (353)	0	0.00%		20
Towers and Fixtures (354)	0	0.00%		21
Poles and Fixtures (355)	0	0.00%		22
Overhead Conductors and Devices (356)	0	0.00%		23
Underground Conduit (357)	0	0.00%		24
Underground Conductors and Devices (358)	0	0.00%		25
Roads and Trails (359)	0	0.00%		26
Total Transmission Plant	0		0	
DISTRIBUTION PLANT				
Structures and Improvements (361)	0	0.00%		27
Station Equipment (362)	66,715	3.33%	3,342	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					70,057	28
363					0	29

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

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
DISTRIBUTION PLANT				
Poles, Towers and Fixtures (364)	10,644	4.00%	587	30
Overhead Conductors and Devices (365)	10,392	3.00%	731	31
Underground Conduit (366)	466	2.50%	111	32
Underground Conductors and Devices (367)	154,392	3.33%	12,500	33
Line Transformers (368)	2,729	3.00%	894	34
Services (369)	90,759	4.50%	5,611	35
Meters (370)	0	0.00%		36
Installations on Customers' Premises (371)	0	0.00%		37
Leased Property on Customers' Premises (372)	0	0.00%		38
Street Lighting and Signal Systems (373)	10,611	1.70%	2,634	39
Total Distribution Plant	346,708		26,410	
GENERAL PLANT				
Structures and Improvements (390)	0	0.00%		40
Office Furniture and Equipment (391)	0	0.00%		41
Computer Equipment (391.1)	6,667	14.29%		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
Total General Plant	6,667		0	
Total accum. prov. directly assignable	353,375		26,410	
Common Utility Plant Allocated to Electric Department	0	0.00%		51
Total accum. prov. for depreciation	353,375		26,410	
GENERAL PLANT				
Other Tangible Property (399)	0	0.00%		52
Total General Plant	0		0	
Total accum. prov. directly assignable	353,375		26,410	

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					11,231	30
365					11,123	31
366					577	32
367					166,892	33
368					3,623	34
369					96,370	35
370					0	36
371					0	37
372					0	38
373					13,245	39
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>373,118</u>	
390					0	40
391					0	41
391.1					6,667	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
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>6,667</u>	
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>379,785</u>	
					0	51
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>379,785</u>	
399					0	52
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>379,785</u>	

TRANSMISSION AND DISTRIBUTION LINES

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

RURAL LINE CUSTOMERS

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

Particulars (a)	Amount (b)	
Customers added on rural lines during year:		1
Farm Customers		2
Nonfarm Customers	1	3
Total	1	4
Customers on rural lines at end of year:		5
Rural Customers (served at rural rates):		6
Farm		7
Nonfarm		8
Total	0	9
Customers served at other than rural rates:		10
Farm	12	11
Nonfarm	142	12
Total	154	13
Total customers on rural lines at end of year	154	14

MONTHLY PEAK DEMAND AND ENERGY USAGE

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

Monthly Peak						Monthly Energy Usage	
Month (a)		kW (b)	Day of Week (c)	Date (MM/DD/YYYY) (d)	Time Beginning (HH:MM) (e)	(kWh) (000's) (f)	
January	01	7,147	Thursday	01/28/2010	12:00	3,897	1
February	02	6,970	Monday	02/01/2010	12:00	3,435	2
March	03	6,571	Monday	03/01/2010	12:00	3,568	3
April	04	6,436	Thursday	04/08/2010	12:00	3,283	4
May	05	8,132	Monday	05/24/2010	14:00	3,492	5
June	06	7,774	Wednesday	06/23/2010	14:00	3,734	6
July	07	8,435	Wednesday	07/14/2010	14:00	4,180	7
August	08	8,973	Thursday	08/12/2010	14:00	4,236	8
September	09	7,385	Wednesday	09/01/2010	14:00	3,355	9
October	10	6,468	Monday	10/11/2010	13:00	3,379	10
November	11	6,623	Tuesday	11/30/2010	12:00	3,324	11
December	12	6,984	Tuesday	12/14/2010	11:00	3,802	12
Total		87,898				43,685	

System Name

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)	
Source of Energy		
Generation (excluding Station Use):		
Fossil Steam		1
Nuclear Steam		2
Hydraulic		3
Internal Combustion Turbine		4
Internal Combustion Reciprocating		5
Non-Conventional (wind, photovoltaic, etc.)		6
Total Generation	0	7
Purchases	43,685	8
Interchanges:		
In (gross)		9
Out (gross)		10
Net	0	11
Transmission for/by others (wheeling):		
Received		12
Delivered		13
Net	0	14
Total Source of Energy	43,685	15
Disposition of Energy		
Sales to Ultimate Consumers (including interdepartmental sales)	40,801	18
Sales For Resale		19
Energy Used by the Company (excluding station use):		
Electric Utility		21
Common (office, shops, garages, etc. serving 2 or more util. depts.)		22
Total Used by Company	0	23
Total Sold and Used	40,801	24
Energy Losses:		
Transmission Losses (if applicable)		26
Distribution Losses	2,884	27
Total Energy Losses	2,884	28
Loss Percentage (% Total Energy Losses of Total Source of Energy)	6.6018%	29
Total Disposition of Energy	43,685	30

SALES OF ELECTRICITY BY RATE SCHEDULE

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

Type of Sales/Rate Class Title (a)	Rate Schedule (b)	Avg. No. of Customers (c)	kWh (000 Omitted) (d)	
Residential Sales				
RESIDENTIAL	RG-1	1,510	12,926	1
Total Sales for Residential Sales		1,510	12,926	
Commercial & Industrial				
LARGE POWER TIME-OF-DAY	CG-2	9	17,780	2
SMALL POWER	CP-1	14	4,342	3
GENERAL	GS-1	274	5,425	4
Total Sales for Commercial & Industrial		297	27,547	
Public Street & Highway Lighting				
STREET LIGHTING	MS-1	2	328	5
Total Sales for Public Street & Highway Lighting		2	328	
Sales for Resale				
NONE				6
Total Sales for Sales for Resale		0	0	
TOTAL SALES FOR ELECTRICITY		1,809	40,801	

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)	
		1,072,994	304,798	1,377,792	1
0	0	1,072,994	304,798	1,377,792	
51,893	57,228	1,425,571	389,917	1,815,488	2
13,018	17,189	341,413	93,805	435,218	3
		432,464	126,084	558,548	4
64,911	74,417	2,199,448	609,806	2,809,254	
		52,920	6,948	59,868	5
0	0	52,920	6,948	59,868	
				0	6
0	0	0	0	0	
64,911	74,417	3,325,362	921,552	4,246,914	

PURCHASED POWER STATISTICS

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

Particulars (a)	(b)		(c)		
Name of Vendor	WPPI				1
Point of Delivery	Sub-station				2
Type of Power Purchased (firm, dump, etc.)	firm				3
Voltage at Which Delivered	24.9 kV				4
Point of Metering	Sub-station				5
Total of 12 Monthly Maximum Demands -- kW	87,898				6
Average load factor	68.0802%				7
Total Cost of Purchased Power	3,495,238				8
Average cost per kWh	0.0800				9
On-Peak Hours (if applicable)	8:00 am - 8:00 pm				10
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	11
January	1,525	2,372			12
February	1,475	1,960			13
March	1,581	1,987			14
April	1,474	1,810			15
May	1,418	2,072			16
June	1,684	2,050			17
July	1,764	2,416			18
August	1,867	2,369			19
September	1,479	1,876			20
October	1,444	1,935			21
November	1,427	1,897			22
December	1,671	2,131			23
Total kWh (000)	18,809	24,875			24

Footnotes:

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

Footnotes:

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	Eastside	Main	Perry	Westside	1
Voltage--High Side	24,900	24,900	24,900	24,900	2
Voltage--Low Side	4,160	4,160	480	4,160	3
Num. Main Transformers in Operation	1	1	3	1	4
Total Capacity of Transformers in kVA	5,000	5,000	6,000	5,000	5
Number of Spare Transformers on Hand	0	0	1	0	6
15-Minute Maximum Demand in kW	6,765	2,208			7
Dt and Hr of Such Maximum Demand	08/12/2010 14:00		08/12/2010 14:00		8
Kwh Output	33,791,416	9,893,658			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

SUBSTATION EQUIPMENT

Substation Equipment (Page E-26)

General footnotes

The 15-minute maximum demand in kW, date, and hour of such maximum demand, and kWh output for the Main, Perry, and Westside substations are reported in total under the Main substation.

ELECTRIC DISTRIBUTION METERS & LINE TRANSFORMERS

Particulars (a)	Number of Watt-Hour Meters (b)	Line Transformers		13
		Number (c)	Total Cap. (kVA) (d)	
Number first of year	2,046	474	45,130	1
Acquired during year	364	10	375	2
Total	2,410	484	45,505	3
Retired during year	371	6	273	4
Sales, transfers or adjustments increase (decrease)	0			5
Number end of year	2,039	478	45,232	6
Number end of year accounted for as follows:				7
In customers' use	1,782	399	35,256	8
In utility's use	18	30	6,363	9
Locked meters on customers' premises	4			10
In stock	235	49	3,613	11
Total end of year	2,039	478	45,232	12

STREET LIGHTING EQUIPMENT

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

Particulars (a)	Watts (b)	Number Each Type (c)	kWh Used Annually (d)		
Street Lighting Non-Ornamental					
Other	80	1	149	*	1
Sodium Vapor	150	256	191,631		2
Total		257	191,780		
Ornamental					
Fluorescent	160	38	68,856		3
Mercury Vapor	175	11	8,800		4
Other	72	2	263	*	5
Sodium Vapor	70	6	933		6
Sodium Vapor	100	22	13,227		7
Sodium Vapor	150	59	44,165		8
Total		138	136,244		
Other					
NONE					9
Total		0	0		

STREET LIGHTING EQUIPMENT

Street Lighting Equipment (Page E-28)

General footnotes

New types of lighting installed in 2010:

1 - 80 watt Induction

2 - 72 watt LED

SEWER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sewage Operating Revenues			
Sewage Operating Revenues (621-626)	712,413	627,143	1
Total Sewage Operating Revenues	712,413	627,143	
Other Operating Revenues			
Customer Forfeited Discounts (631)	2,027	2,077	2
Servicing of Customers Lateral (632)	0	0	3
Sale of Fertilizer (633)	0	0	4
Rent from Sewerage Properties (634)	0	0	5
Miscellaneous Operating Revenues (635)	254	191	6
Total Other Operating Revenues	2,281	2,268	
Total Operating Revenues	714,694	629,411	
Operation and Maintenance Expenses			
Operation Expenses (820-829)	297,450	288,256	7
Maintenance Expenses (831-834)	51,888	50,437	8
Customer Accounting & Collection Expenses (840-843)	16,131	15,830	9
Administrative and General Expenses (850-857)	109,166	102,544	10
Total Operation and Maintenance Expenses	474,635	457,067	
Other Operating Expenses			
Depreciation Expense (403)	182,007	178,528	11
Amortization Expense (404)		0	12
Taxes (408)	12,844	11,497	13
Total Other Operating Expenses	194,851	190,025	
Total Operating Expenses	669,486	647,092	
NET OPERATING INCOME	45,208	(17,681)	

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)	
Operating Revenues				
Sewage Operating Revenues				
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
Total Flat Rate Service to General Customers (621)	0	0	0	
Measured Service to General Customers (622)				
Residential Revenues (622.1)	1,071	46,589	313,460	5
Commercial Revenues (622.2)	122	14,886	81,550	6
Industrial Revenues (622.3)	13	38,335	267,809	7
Revenues from Public Authorities (622.4)	11	1,772	9,459	8
Total Measured Service to General Customers (622)	1,217	101,582	672,278	
Service to Other Systems (624)	1	7,983	38,246	9
Other Sewerage Service (625)	4	208	1,889	10
Interdepartmental Service (626)				11
Total Sewage Operating Revenues	1,222	109,773	712,413	

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)	
BRIESS INDUSTRIES INC	31,919	250	250	7	1
J G VAN HOLTEN	3,105	250	250	7	2

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.

Particulars (a)	Amount (b)	
Customer Forfeited Discounts (631):		
NONE		1
Customer late payment charges	2,027	2
Other (specify):		
Total Customer Forfeited Discounts (631)	2,027	
Servicing of Customers Laterals (632):		
NONE		3
Total Servicing of Customers Laterals (632)	0	
Sale of Fertilizer (633):		
NONE		4
Total Sale of Fertilizer (633)	0	
Rent from Sewerage Property (634):		
NONE		5
Total Rent from Sewerage Property (634)	0	
Miscellaneous Operating Revenues (635):		
SAMPLER MAINTENANCE; SEWAGE DISPOSAL PERMIT FEES	254	6
Total Miscellaneous Operating Revenues (635)	254	

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)	
OPERATION EXPENSES			
Supervision and Labor (820)	81,797	78,176	1
Power and Fuel for Pumping (821)	102,071	115,805	2
Power and Fuel for Aeration Equipment (822)		0	3
Chlorine (823)	298	0	4
Phosphorous Removal Chemicals (824)	42,928	39,245	5
Sludge Conditioning Chemicals (825)		0	6
Other Chemicals for Sewage Treatment (826)		0	7
Other Operating Supplies and Expenses (827)	70,356	55,030	8
Transportation Expenses (828)		0	9
Rents (829)		0	10
Total Operation Expenses	297,450	288,256	
MAINTENANCE EXPENSES			
Maintenance of Sewage Collection System (831)		0	11
Maintenance of Collection System Pumping Equipment (832)	9,881	11,446	12
Maintenance of Treatment and Disposal Plant Equipment (833)	30,151	26,131	13
Maintenance of General Plant Structures and Equipment (834)	11,856	12,860	14
Total Maintenance Expenses	51,888	50,437	
CUSTOMER ACCOUNTING & COLLECTION EXPENSES			
Billing, Collecting and Accounting (840)	11,694	10,451	15
Flat Rate Inspections (841)		0	16
Meter Reading (842)	3,509	3,521	17
Uncollectible Accounts (843)	928	1,858	18
Total Customer Accounting & Collection Expenses	16,131	15,830	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (850)	11,010	11,207	19
Office Supplies and Expenses (851)	16,014	14,964	20
Outside Services Employed (852)	16,290	19,031	21
Insurance Expense (853)	1,155	5,117	22
Employees Pensions and Benefits (854)	52,255	41,991	23
Regulatory Commission Expenses (855)		0	24
Miscellaneous General Expenses (856)	12,442	10,234	25
Rents (857)		0	26
Total Administrative and General Expenses	109,166	102,544	
Total Operation and Maintenance Expenses	474,635	457,067	

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		10,282	9,502	1
Local and School Tax Equivalent on Meters Charged by Water Department		2,562	1,995	2
PSC Remainder Assessment			0	3
Other (specify):				
NONE			0	4
Total tax expense		12,844	11,497	

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 other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT						
Organization (301)	0				0	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
Total Intangible Plant	0	0	0	0	0	
COLLECTION SYSTEM						
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)	0				0	7
Interceptor Mains and Accessories (314)	0				0	8
Force Mains (315)	22,722				22,722	9
Other Collecting System Equipment (316)	0				0	10
Total Collection System	22,722	0	0	0	22,722	
COLLECTION SYSTEM PUMPING INSTALLATION						
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)	7,267				7,267	14
Other Power Pumping Equipment (324)	0				0	15
Miscellaneous Pumping Equipment (325)	60,663				60,663	16
Total Collection System Pumping Installation	67,930	0	0	0	67,930	
TREATMENT AND DISPOSAL PLANT						
Land and Land Rights (330)	400				400	17
Structures and Improvements (331)	1,890,373				1,890,373	18
Preliminary Treatment Equipment (332)	310,349				310,349	19
Primary Treatment Equipment (333)	47,440				47,440	20
Secondary Treatment Equipment (334)	851,635	25,018	13,271		863,382	21
Advanced Treatment Equipment (335)	269,230				269,230	22
Chlorination Equipment (336)	0				0	23
Sludge Treatment and Disposal Equipment (337)	44,576				44,576	24
Plant Site Piping (338)	265,411				265,411	25
Flow Metering and Monitoring Equipment (339)	39,468				39,468	26
Outfall Sewer Pipes (340)	0				0	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 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)	
TREATMENT AND DISPOSAL PLANT						
Other Treatment and Disposal Plant Equipment (341)	232,621				232,621	28
Total Treatment and Disposal Plant	3,951,503	25,018	13,271	0	3,963,250	
GENERAL PLANT						
Land and Land Rights (370)	21,363				21,363	29
Structures and Improvements (371)	578,567				578,567	30
Office Furniture and Equipment (372)	2,666		1,323		1,343	31
Total General Plant	602,596	0	1,323	0	601,273	
Total utility plant in service directly assignable	4,644,751	25,018	14,594	0	4,655,175	
OTHER UTILITY PLANT						
Utility Plant Purchased or Sold (391)	0				0	32
Total Other Utility Plant	0	0	0	0	0	
GENERAL PLANT						
Computer Equipment (372.1)	8,042	601	684		7,959	33
Transportation Equipment (373)	52,399				52,399	34
Other General Equipment (379)	304,824				304,824	35
Other Tangible Property (390)	0				0	36
Total General Plant	365,265	601	684	0	365,182	
Total utility plant in service directly assignable	5,010,016	25,619	15,278	0	5,020,357	
OTHER UTILITY PLANT						
Other Utility Plant Adjustments (397)	0				0	37
Total Other Utility Plant	0	0	0	0	0	
Common Utility Plant Allocated to Sewer Department (300)	0				0	38
Total utility plant in service	5,010,016	25,619	15,278	0	5,020,357	

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 other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT						
Organization (301)	0				0	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
Total Intangible Plant	0	0	0	0	0	
COLLECTION SYSTEM						
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)	0				0	7
Interceptor Mains and Accessories (314)	0				0	8
Force Mains (315)	0				0	9
Other Collecting System Equipment (316)	0				0	10
Total Collection System	0	0	0	0	0	
COLLECTION SYSTEM PUMPING INSTALLATIONS						
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)	7,066				7,066	14
Other Power Pumping Equipment (324)	0				0	15
Miscellaneous Pumping Equipment (325)	41,317				41,317	16
Total Collection System Pumping Installior	48,383	0	0	0	48,383	
TREATMENT AND DISPOSAL PLANT						
Land and Land Rights (330)	0				0	17
Structures and Improvements (331)	506,245				506,245	18
Preliminary Treatment Equipment (332)	38,290				38,290	19
Primary Treatment Equipment (333)	14,098				14,098	20
Secondary Treatment Equipment (334)	241,817				241,817	21
Advanced Treatment Equipment (335)	0				0	22
Chlorination Equipment (336)	0				0	23
Sludge Treatment and Disposal Equipment (337)	48,350				48,350	24
Plant Site Piping (338)	82,636				82,636	25
Flow Metering and Monitoring Equipment (339)	14,098				14,098	26
Outfall Sewer Pipes (340)	0				0	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 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)	
TREATMENT AND DISPOSAL PLANT						
Other Treatment and Disposal Plant Equipment (341)	11,070				11,070	28
Total Treatment and Disposal Plant	956,604	0	0	0	956,604	
GENERAL PLANT						
Land and Land Rights (370)	0				0	29
Structures and Improvements (371)	0				0	30
Office Furniture and Equipment (372)	0				0	31
Total General Plant	0	0	0	0	0	
Total utility plant in service directly assignable	1,004,987	0	0	0	1,004,987	
OTHER UTILITY PLANT						
Utility Plant Purchased or Sold (391)	0				0	32
Total Other Utility Plant	0	0	0	0	0	
GENERAL PLANT						
Computer Equipment (372.1)	6,666				6,666	33
Transportation Equipment (373)	2,019				2,019	34
Other General Equipment (379)	30,214				30,214	35
Other Tangible Property (390)	0				0	36
Total General Plant	38,899	0	0	0	38,899	
Total utility plant in service directly assignable	1,043,886	0	0	0	1,043,886	
OTHER UTILITY PLANT						
Other Utility Plant Adjustments (397)	0				0	37
Total Other Utility Plant	0	0	0	0	0	
Common Utility Plant Allocated to Sewer Department (300)	0				0	38
Total utility plant in service	1,043,886	0	0	0	1,043,886	

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	
Total Utility		0	0	0	0	0	0

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SEWER SERVICES

Sewer Services (Page N-09)

General footnotes

The sewer services are owned and maintained by the City of Waterloo.

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)
0.000	0				0
Total Utility	0	0	0	0	0

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SEWER MAINS

Sewer Mains (Page N-10)

General footnotes

The sewer mains are owned and maintained by the City of Waterloo.
