



3014 (01-03-11)

ANNUAL REPORT

OF

Name: CITY OF WESTBY MUNICIPAL ELECTRIC AND WATER UTILITY

Principal Office: 200 NORTH MAIN STREET
WESTBY, WI 54667

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

Signature Page (Page ii)

General footnotes

ACCOUNTANTS' COMPILATION REPORT

To the City Council
of the City of Westby
Westby, Wisconsin 54667

We have compiled the balance sheet of the Westby Municipal Electric and Water Utility, an enterprise fund of the City of Westby, Wisconsin, as of December 31, 2010 and 2009, and the related statements of income and retained earnings for the years then ended, included in the accompanying prescribed form. We have also compiled the supplementary information presented in the prescribed form, which is presented only for supplementary analysis purposes. We have not audited or reviewed the accompanying financial statements and supplementary information and, accordingly, do not express an opinion or provide any assurance about whether the financial statements and supplementary information are in accordance with the form prescribed by the Public Service Commission of Wisconsin.

Management is responsible for the preparation and fair presentation of the financial statements and supplementary information in accordance with requirements prescribed by the Public Service Commission of Wisconsin and for designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of the financial statements and supplementary information.

Our responsibility is to conduct the compilation in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. The objective of a compilation is to assist management in presenting financial information in the form of financial statements and supplementary information without undertaking to obtain or provide assurance that there are no material modifications that should be made to the financial statements and supplementary information.

These financial statements including supplementary information are presented in accordance with the requirements of the Public Service Commission of Wisconsin, which differ from accounting principles generally accepted in the United States of America. This report is intended solely for the information and use of the management of the City of Westby and the Public Service Commission of Wisconsin and is not intended to be and should not be used by anyone other than the specified parties.

Vig & Associates, LLC
Viroqua, WI
March 19, 2011

SSARS No. 1 provides that each page of financial statements compiled by the accountant should include a reference such as, "See Accountant's Compilation Report". The current version of WEGSARS does not allow for the placement of this reference at the bottom of each page. The above report should be considered for all of the following pages of this prescribed form.

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: CITY OF WESTBY MUNICIPAL ELECTRIC AND WATER UTILITY

Utility Address: 200 NORTH MAIN STREET
WESTBY, WI 54667

When was utility organized? 1/1/1902

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: GREGG HANSON

Title: SUPERINTENDENT

Office Address:

200 NORTH MAIN STREET
WESTBY, WI 54667

Telephone: (608) 634 - 3416

Fax Number: (608) 634 - 3274

Email Address: ghanson@wppisys.org

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

Name: JOHN E VIG

Title: MANAGING MEMBER

Office Address: VIG & ASSOCIATES

1315 BAD AXE COURT
P.O. BOX 271
VIROQUA, WI 54665

Telephone: (608) 637 - 2082

Fax Number: (608) 637 - 3021

Email Address: jackv@vigassociates.com

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

Name: LYLE LUND

Title: CHAIRMAN

Office Address:

200 NORTH MAIN STREET
WESTBY, WI 54667

Telephone: (608) 634 - 3416 EXT

Fax Number: (608) 634 - 3724

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: JOHN E VIG

Title: MANAGING MEMBER

Office Address: VIG & ASSOCIATES

1315 BAD AXE COURT
P.O. BOX 271
VIROQUA, WI 54665

Telephone: (608) 637 - 2082

Fax Number: (608) 637 - 3021

Email Address: jackv@vigassociates.com

IDENTIFICATION AND OWNERSHIP

Date of most recent audit report:

Period covered by most recent audit: DECEMBER 31, 2010

Names and titles of utility management including manager or superintendent:

Name: GREGG HANSON

Title: OFFICER AND SUPERINTENDENT

Office Address:

200 NORTH MAIN STREET
WESTBY, WI 54667

Telephone: (608) 634 - 3416

Fax Number: (608) 634 - 3274

Email Address: ghanson@wppisys.org

Name of utility commission/committee: UTILITY COMMITTEE

Names of members of utility commission/committee:

MR DANNY HELGERSON
MR RONALD JANZEN
MR LYLE LUND, CHAIR

Is sewer service rendered by the utility? NO

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

Date of Ordinance: [REDACTED]

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

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

Firm Name: NONE

Contact Person:

Title:

Telephone:

Fax Number:

Email Address:

Contract/Agreement beginning-ending dates:

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

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	2,811,936	2,537,589	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	2,395,863	2,149,835	2
Depreciation Expense (403)	182,310	178,667	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	127,698	121,434	5
Total Operating Expenses	2,705,871	2,449,936	
Net Operating Income	106,065	87,653	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	106,065	87,653	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	7,680	7,691	10
Miscellaneous Nonoperating Income (421)	59,745	2,319	11
Total Other Income	67,425	10,010	
Total Income	173,490	97,663	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(21,159)	(21,159)	12
Other Income Deductions (426)	34,133	33,093	13
Total Miscellaneous Income Deductions	12,974	11,934	
Income Before Interest Charges	160,516	85,729	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	24,274	29,175	14
Amortization of Debt Discount and Expense (428)	2,534	2,301	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
Total Interest Charges	26,808	31,476	
Net Income	133,708	54,253	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	3,354,827	3,300,574	20
Balance Transferred from Income (433)	133,708	54,253	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	3,488,535	3,354,827	

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	2,811,936	0	2,811,936	1
Total (Acct. 400):	2,811,936	0	2,811,936	
Operation and Maintenance Expense (401-402):				
Derived	2,395,863	0	2,395,863	2
Total (Acct. 401-402):	2,395,863	0	2,395,863	
Depreciation Expense (403):				
Derived	182,310	0	182,310	3
Total (Acct. 403):	182,310	0	182,310	
Amortization Expense (404-407):				
Derived	0	0	0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	127,698	0	127,698	5
Total (Acct. 408):	127,698	0	127,698	
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:	106,065	0	106,065	
OTHER INCOME				
Income from Merchandising, Jobbing and Contract Work (415-416):				
Derived	0	0	0	8
Total (Acct. 415-416):	0	0	0	
Income from Nonutility Operations (417):				
NONE			0	9
Total (Acct. 417):	0	0	0	
Nonoperating Rental Income (418):				
NONE			0	10
Total (Acct. 418):	0	0	0	
Interest and Dividend Income (419):				
INTEREST INCOME ON ELECTRIC UTILITY DEPOSITS	5,517	0	5,517	11
INTEREST INCOME ON WATER UTILITY DEPOSITS	2,163		2,163	12
Total (Acct. 419):	7,680	0	7,680	
Miscellaneous Nonoperating Income (421):				
Contributed Plant - Water		750	750	13
Contributed Plant - Electric		58,995	58,995	14

DETAILS OF INCOME STATEMENT ACCOUNTS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
OTHER INCOME				
Miscellaneous Nonoperating Income (421):				
NONE			0	15
Total (Acct. 421):	0	59,745	59,745	
TOTAL OTHER INCOME:	7,680	59,745	67,425	
MISCELLANEOUS INCOME DEDUCTIONS				
Miscellaneous Amortization (425):				
Regulatory Liability (253) Amortization	(21,159)	0	(21,159)	16
NONE			0	17
Total (Acct. 425):	(21,159)	0	(21,159)	
Other Income Deductions (426):				
Depreciation Expense on Contributed Plant - Water	0	14,922	14,922	18
Depreciation Expense on Contributed Plant - Electric	0	19,211	19,211	19
NONE			0	20
Total (Acct. 426):	0	34,133	34,133	
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(21,159)	34,133	12,974	
INTEREST CHARGES				
Interest on Long-Term Debt (427):				
Derived	24,274	0	24,274	21
Total (Acct. 427):	24,274	0	24,274	
Amortization of Debt Discount and Expense (428):				
AMORTIZATION OF DEBT DISCOUNT	2,534		2,534	22
Total (Acct. 428):	2,534	0	2,534	
Amortization of Premium on Debt--Cr. (429):				
NONE			0	23
Total (Acct. 429):	0	0	0	
Interest on Debt to Municipality (430):				
Derived	0	0	0	24
Total (Acct. 430):	0	0	0	
Other Interest Expense (431):				
Derived	0	0	0	25
Total (Acct. 431):	0	0	0	
Interest Charged to Construction--Cr. (432):				
NONE			0	26
Total (Acct. 432):	0	0	0	
TOTAL INTEREST CHARGES:	26,808	0	26,808	
NET INCOME:	108,096	25,612	133,708	
EARNED SURPLUS				
Unappropriated Earned Surplus (Beginning of Year) (216):				
Derived	3,885,726	(530,899)	3,354,827	27
Total (Acct. 216):	3,885,726	(530,899)	3,354,827	

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	108,096	25,612	133,708	28
Total (Acct. 433):	108,096	25,612	133,708	
Miscellaneous Credits to Surplus (434):				
NONE			0	29
Total (Acct. 434):	0	0	0	
Miscellaneous Debits to Surplus--Debit (435):				
NONE			0	30
Total (Acct. 435)--Debit:	0	0	0	
Appropriations of Surplus--Debit (436):				
Detail appropriations to (from) account 215			0	31
Total (Acct. 436)--Debit:	0	0	0	
Appropriations of Income to Municipal Funds--Debit (439):				
NONE			0	32
Total (Acct. 439)--Debit:	0	0	0	
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	3,993,822	(505,287)	3,488,535	

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

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

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	329,134	2,482,802	0	0	2,811,936	1
Less: interdepartmental sales	0	34,611	0	0	34,611	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	329,134	2,448,191	0	0	2,777,325	

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	50,881	0	50,881	1
Electric operating expenses	154,321	0	154,321	2
Gas operating expenses	0	0	0	3
Heating operating expenses	0	0	0	4
Sewer operating expenses	0	0	0	5
Merchandising and jobbing	0	0	0	6
Other nonutility expenses	0	0	0	7
Water utility plant accounts	0	0	0	8
Electric utility plant accounts	15,664	0	15,664	9
Gas utility plant accounts	0	0	0	10
Heating utility plant accounts	0	0	0	11
Sewer utility plant accounts	0	0	0	12
Accum. prov. for depreciation of water plant	0	0	0	13
Accum. prov. for depreciation of electric plant	0	0	0	14
Accum. prov. for depreciation of gas plant	0	0	0	15
Accum. prov. for depreciation of heating plant	0	0	0	16
Accum. prov. for depreciation of sewer plant	0	0	0	17
Clearing accounts	0	0	0	18
All other accounts	0	0	0	19
Total Payroll	220,866	0	220,866	

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	2.2	1
Electric	3.0	2
Gas		3
Sewer		4

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101)	6,653,052	6,491,400	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	3,173,759	2,965,481	2
Net Utility Plant	3,479,293	3,525,919	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	221,743	221,743	5
Other Investments (124)	0	0	6
Sinking Funds (125)	0	0	7
Depreciation Fund (126)	0	0	8
Other Special Funds (128)	76,507	74,511	9
Total Other Property and Investments	298,250	296,254	
CURRENT AND ACCRUED ASSETS			
Cash (131)	92,141	13,928	10
Special Deposits (134)	0	0	11
Working Funds (135)			12
Temporary Cash Investments (136)	411,113	406,506	13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	539,393	482,995	15
Other Accounts Receivable (143)	534	0	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	252,451	70,389	18
Plant Materials and Operating Supplies (154)	96,637	89,503	19
Merchandise (155)	0	0	20
Other Materials and Supplies (156)	0	0	21
Stores Expense (163)	0	0	22
Prepayments (165)	3,270	3,681	23
Interest and Dividends Receivable (171)			24
Accrued Utility Revenues (173)			25
Miscellaneous Current and Accrued Assets (174)			26
Total Current and Accrued Assets	1,395,539	1,067,002	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	10,173	8,051	27
Extraordinary Property Losses (182)	0	0	28
Preliminary Survey and Investigation Charges (183)	0	0	29
Clearing Accounts (184)	0	0	30
Temporary Facilities (185)	0	0	31
Miscellaneous Deferred Debits (186)	51,768	69,024	32
Total Deferred Debits	61,941	77,075	
Total Assets and Other Debits	5,235,023	4,966,250	

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)	567,660	567,660	33
Appropriated Earned Surplus (215)			34
Unappropriated Earned Surplus (216)	3,488,535	3,354,827	35
Total Proprietary Capital	4,056,195	3,922,487	
LONG-TERM DEBT			
Bonds (221)	295,000	405,000	36
Advances from Municipality (223)	0	0	37
Other Long-Term Debt (224)	297,000	105,000	38
Total Long-Term Debt	592,000	510,000	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	39
Accounts Payable (232)	191,219	179,022	40
Payables to Municipality (233)	0	0	41
Customer Deposits (235)	250	250	42
Taxes Accrued (236)	28,916	14,792	43
Interest Accrued (237)	3,111	3,382	44
Tax Collections Payable (241)		(1,872)	45
Miscellaneous Current and Accrued Liabilities (242)	53,176	20,055	46
Total Current and Accrued Liabilities	276,672	215,629	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	47
Customer Advances for Construction (252)			48
Other Deferred Credits (253)	310,156	318,134	49
Total Deferred Credits	310,156	318,134	
OPERATING RESERVES			
Property Insurance Reserve (261)			50
Injuries and Damages Reserve (262)			51
Pensions and Benefits Reserve (263)			52
Miscellaneous Operating Reserves (265)			53
Total Operating Reserves	0	0	
Total Liabilities and Other Credits	5,235,023	4,966,250	

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	3,115,987	0	0	3,375,413	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)	2,291,400	0	0	2,811,751	2
Utility Plant in Service - Contributed Plant (101.2)	904,242	0	0	639,575	3
Utility Plant Purchased or Sold (102)					4
Utility Plant Leased to Others (104)					5
Property Held for Future Use (105)					6
Completed Construction not Classified (106)					7
Construction Work in Progress (107)	6,084				8
Total Utility Plant	3,201,726	0	0	3,451,326	
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)	757,426	0	0	1,724,889	9
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	319,868	0	0	371,576	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	1,077,294	0	0	2,096,465	
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	2,124,432	0	0	1,354,861	

**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)	710,712	1,597,458			2,308,170	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	52,113	130,197			182,310	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	3,440				3,440	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	35	6,334			6,369	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	55,588	136,531	0	0	192,119	16
Debits during year						17
Book cost of plant retired	8,574	9,100			17,674	18
Cost of removal	300				300	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	8,874	9,100	0	0	17,974	25
Balance end of year (111.1)	757,426	1,724,889	0	0	2,482,315	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)	304,946	352,365			657,311	1
Credits During Year						2
Accruals:						3
Charged Other Income Deductions (426)	14,922	19,211			34,133	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	14,922	19,211	0	0	34,133	16
Debits during year						17
Book cost of plant retired	0	0			0	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	0	0	0	0	0	25
Balance end of year (111.2)	319,868	371,576	0	0	691,444	26
Footnotes						27

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

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

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

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

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel (151)	81,583				81,583	0	1
Fuel stock expenses (152)					0	0	2
Plant mat. & oper. sup. (154)					0	79,894	3
Total Electric Utility					81,583	79,894	

Account	Total End of Year	Amount Prior Year	
Electric utility total	81,583	79,894	1
Water utility (154)	15,054	9,609	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	96,637	89,503	

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)				
1998 MRB ELECTRIC	1,740	428	3,504	1
2006 GO WATER	561	428	2,246	2
2010 ST TRUST	233	428	4,423	3
Total			10,173	
Unamortized premium on debt (251)				
NONE				4
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	567,660	1
Changes during year (explain):		
NONE		2
Balance end of year	<u><u>567,660</u></u>	

BONDS (ACCT. 221)

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
1998 ELECTRIC BONDS	05/01/1998	12/01/2012	5.00%	115,000	1
1998 WATER MRB'S	05/01/1998	11/01/2013	5.00%	180,000	2
Total Bonds (Account 221):				295,000	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances from Municipality (223)					
NONE	00/00/0000	00/00/0000	0.00%		1
Total for Account 223				0	
Other Long-Term Debt (224)					
GENERAL OBLIGATION WATER	10/08/2010	03/15/2030	5.24%	202,000	2
GENERAL OBLIGATION WATER	05/24/2006	05/01/2016	3.70%	95,000	3
Total for Account 224				297,000	
Notes Payable (231)					
NONE	00/00/0000	00/00/0000	0.00%		4
Total for Account 231				0	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	14,792	1
Accruals:		
Charged water department expense	59,571	2
Charged electric department expense	68,127	3
Charged sewer department expense	1,015	4
Other (explain):		
NONE		5
Total Accruals and other credits	128,713	
Taxes paid during year:		
County, state and local taxes	93,000	6
Social Security taxes	18,991	7
PSC Remainder Assessment	2,598	8
Other (explain):		
NONE		9
Total payments and other debits	114,589	
Balance end of year	28,916	

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)					
1998 WATER MRB	1,979	11,417	11,875	1,521	1
1998 ELECTRIC MRB	708	8,271	8,500	479	2
2010 WATER GO		479		479	3
Subtotal	2,687	20,167	20,375	2,479	
Advances from Municipality (223)					
NONE	0			0	4
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
2006 WATER GO	695	4,107	4,170	632	5
Subtotal	695	4,107	4,170	632	
Notes Payable (231)					
NONE	0			0	6
Subtotal	0	0	0	0	
Total	3,382	24,274	24,545	3,111	

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):		
ADVANCE RECEIVABLE - SEWER	30,000	1
ADVANCE RECEIVABLE FROM TIF DISTRICT - ELECTRIC	100,000	2
ADVANCE RECEIVABLE FROM TIF DISTRICT - WATER	91,743	3
Total (Acct. 123):	221,743	
Other Investments (124):		
NONE		4
Total (Acct. 124):	0	
Sinking Funds (125):		
NONE		5
Total (Acct. 125):	0	
Depreciation Fund (126):		
NONE		6
Total (Acct. 126):	0	
Other Special Funds (128):		
BOND RESERVE FUND	76,507	7
Total (Acct. 128):	76,507	
Special Deposits (134):		
NONE		8
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE		9
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	44,316	10
Electric	436,131	11
Sewer (Regulated)		12
Other (specify):		
RECEIVABLE FROM DEPARTMENT OF TRANSPORTATION	58,946	13
Total (Acct. 142):	539,393	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		14
Merchandising, jobbing and contract work		15
Other (specify):		
OTHER RECEIVABLE - ENERGY ASSISTANCE	534	16
Total (Acct. 143):	534	
Receivables from Municipality (145):		
DUE FROM NURSING HOME FOR INTEREST INCOME	383	17
DUE FROM SEWER FOR OPERATING EXPENSES	90,951	18
DUE FROM GENERAL FUND FOR UNSPENT LOAN PROCEEDS	131,703	19

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):		
DUE FROM GENERAL FUND FOR PUBLIC FIRE PROTECTION	29,414	20
Total (Acct. 145):	252,451	
Prepayments (165):		
ELECTRIC PREPAID INSURANCE	2,563	21
WATER PREPAID INSURANCE	707	22
Total (Acct. 165):	3,270	
Extraordinary Property Losses (182):		
NONE		23
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
NONE		24
Total (Acct. 183):	0	
Clearing Accounts (184):		
NONE		25
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE		26
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
MISCELLANEOUS DEFERRED DEBITS - WATER	51,768	27
Total (Acct. 186):	51,768	
Payables to Municipality (233):		
NONE		28
Total (Acct. 233):	0	
Other Deferred Credits (253):		
Regulatory Liability	275,062	29
UNSPENT PUBLIC BENEFITS CHARGES	35,094	30
Total (Acct. 253):	310,156	

DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

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

ACCOUNT 186 - THE UTILITY WAS AUTHORIZED TO DEFER AND AMORTIZE THE COST OF WATER TOWER PAINTING AND CLEANING OVER FIVE YEARS. THE APPROVAL WAS RECEIVED MARCH 25, 2010. TOTAL AMOUNT DEFERRED WAS \$86,280 AND WILL BE AMORTIZED AT \$17,256 ANNUALLY BEGINNING IN 2009.

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

DONE

RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service (101.1)	2,251,947	2,803,292	0	0	5,055,239	1
Materials and Supplies	12,331	80,738	0	0	93,069	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (111.1)	734,069	1,661,173	0	0	2,395,242	4
Customer Advances for Construction					0	5
Regulatory Liability	131,732	153,909	0	0	285,641	6
NONE					0	7
Average Net Rate Base	1,398,477	1,068,948	0	0	2,467,425	
Net Operating Income	9,945	96,120	0	0	106,065	8
Net Operating Income as a percent of						
Average Net Rate Base	0.71%	8.99%	N/A	N/A	4.30%	

**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	136,611	159,610	0	0	296,221	1
Add credits during year:						
NONE					0	2
Deduct charges:						
Miscellaneous Amortization (425)	9,758	11,401	0	0	21,159	3
Other (specify):						
NONE					0	4
Balance End of Year	126,853	148,209	0	0	275,062	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

NONE.

2. Leaseholder changes.

NONE.

3. Extensions of service.

NONE.

4. Estimated changes in revenues due to rate changes.

NONE.

5. Obligations incurred or assumed, excluding commercial paper.

\$1,145,000 STATE TRUST FUND LOAN ELIGIBLE FOR THE BUILD AMERICA BONDS PROGRAM, DATED 10/8/2010 FOR CAPITAL PROJECTS IN 2010 & 2011. THE WATER UTILITY IS RESPONSIBLE FOR \$202,000 OF THIS ISSUE.

6. Formal proceedings with the Public Service Commission.

NONE.

7. Any additional matters.

ELECTRIC UTILITY RECONSTRUCTED EXISTING LINES IN ANTICIPATION OF HWY 14 RECONSTRUCTION PROJECT. ELIGIBLE COSTS HAVE BEEN REIMBURSED BY WI DOT (\$58,995) AND RECORDED IN PLANT FINANCED BY CONTRIBUTIONS.

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	319,760	324,804	1
Total Sales of Water	319,760	324,804	
Other Operating Revenues			
Forfeited Discounts (470)	955	1,004	2
Rents from Water Property (472)	5,028	0	3
Interdepartmental Rents (473)	0	0	4
Other Water Revenues (474)	3,391	3,014	5
Total Other Operating Revenues	9,374	4,018	
Total Operating Revenues	329,134	328,822	
Operation and Maintenance Expenses			
Source of Supply Expenses (600-605)	0	0	6
Pumping Expenses (620-625)	36,300	33,999	7
Water Treatment Expenses (630-635)	5,678	8,011	8
Transmission and Distribution Expenses (640-655)	61,912	58,136	9
Customer Accounts Expenses (901-906)	15,791	15,747	10
Sales Expenses (910)	0	0	11
Administrative and General Expenses (920-935)	87,824	87,537	12
Total Operation and Maintenance Expenses	207,505	203,430	
Other Operating Expenses			
Depreciation Expense (403)	52,113	50,047	13
Amortization Expense (404-407)		0	14
Taxes (408)	59,571	56,329	15
Total Other Operating Expenses	111,684	106,376	
Total Operating Expenses	319,189	309,806	
NET OPERATING INCOME	9,945	19,016	

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)	911	36,974	113,748	5
Commercial (461.2)	120	14,102	32,156	6
Industrial (461.3)	1	37,096	43,313	7
Public Authority (461.4)	7	2,222	5,933	8
Total Metered Sales to General Customers (461)	1,039	90,394	195,150	
Private Fire Protection Service (462)	8		6,159	9
Public Fire Protection Service (463)	1		118,451	10
Other Water Sales (465)				11
Sales for Resale (466)		0	0	12
Interdepartmental Sales (467)				13
Total Sales of Water	1,048	90,394	319,760	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

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

OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		1
Other (specify):		
Wholesale fire protection billed		2
Amount billed (usually per rate schedule F-1 or Fd-1)	118,451	3
NONE		4
Total Public Fire Protection Service (463)	118,451	
Forfeited Discounts (470):		
NONE		5
Customer late payment charges	955	6
Other (specify):		
Total Forfeited Discounts (470)	955	
Rents from Water Property (472):		
RENT FROM WATER PROPERTY	5,028	7
Total Rents from Water Property (472)	5,028	
Interdepartmental Rents (473):		
NONE		8
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
NONE		9
OTHER WATER REVENUES	890	10
Return on net investment in meters charged to sewer department	2,501	11
Other (specify):		
Total Other Water Revenues (474)	3,391	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
SOURCE OF SUPPLY EXPENSES			
Operation Labor (600)		0	1
Purchased Water (601)		0	2
Operation Supplies and Expenses (602)		0	3
Maintenance of Water Source Plant (605)		0	4
Total Source of Supply Expenses	0	0	
PUMPING EXPENSES			
Operation Labor (620)	408	0	5
Fuel for Power Production (621)		0	6
Fuel or Power Purchased for Pumping (622)	34,611	31,384	7
Operation Supplies and Expenses (623)		0	8
Maintenance of Pumping Plant (625)	1,281	2,615	9
Total Pumping Expenses	36,300	33,999	
WATER TREATMENT EXPENSES			
Operation Labor (630)	3,548	5,098	10
Chemicals (631)	1,805	2,450	11
Operation Supplies and Expenses (632)		0	12
Maintenance of Water Treatment Plant (635)	325	463	13
Total Water Treatment Expenses	5,678	8,011	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Labor (640)	9,627	9,615	14
Operation Supplies and Expenses (641)	3,556	977	15
Maintenance of Distribution Reservoirs and Standpipes (650)	25,428	30,494	16
Maintenance of Mains (651)	11,236	12,372	17
Maintenance of Services (652)	4,668	1,007	18
Maintenance of Meters (653)	4,594	2,628	19
Maintenance of Hydrants (654)	680	848	20
Maintenance of Other Plant (655)	2,123	195	21
Total Transmission and Distribution Expenses	61,912	58,136	
CUSTOMER ACCOUNTS EXPENSES			
Meter Reading Labor (901)	1,896	4,126	22
Accounting and Collecting Labor (902)	11,153	11,618	23
Supplies and Expenses (903)	2,742	3	24
Uncollectible Accounts (904)		0	25

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
CUSTOMER ACCOUNTS EXPENSES			
Customer Service and Information Expenses (906)		0	26
Total Customer Accounts Expenses	15,791	15,747	
SALES EXPENSES			
Sales Expenses (910)		0	27
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	18,830	17,540	28
Office Supplies and Expenses (921)	4,635	5,920	29
Administrative Expenses Transferred--Credit (922)		0	30
Outside Services Employed (923)	10,754	14,965	31
Property Insurance (924)	10,372	11,489	32
Injuries and Damages (925)	0	0	33
Employee Pensions and Benefits (926)	31,166	27,376	34
Regulatory Commission Expenses (928)	0	0	35
Miscellaneous General Expenses (930)	6,433	1,926	36
Transportation Expenses (933)	5,516	8,195	37
Maintenance of General Plant (935)	118	126	38
Total Administrative and General Expenses	87,824	87,537	
Total Operation and Maintenance Expenses	207,505	203,430	

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		50,878	47,969	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		1,015	858	2
Net property tax equivalent		49,863	47,111	
Social Security		9,396	8,924	3
PSC Remainder Assessment		312	294	4
Other (specify): NONE			0	5
Total tax expense		59,571	56,329	

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			Vernon				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.169371				3
County tax rate	mills		5.207368				4
Local tax rate	mills		4.757717				5
School tax rate	mills		10.561460				6
Voc. school tax rate	mills		2.041724				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		22.737640				10
Less: state credit	mills		1.460584				11
Net tax rate	mills		21.277056				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		4.757717				14
Combined School Tax Rate	mills		12.603184				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		17.360901				17
Total Tax Rate	mills		22.737640				18
Ratio of Local and School Tax to Total	dec.		0.763531				19
Total tax net of state credit	mills		21.277056				20
Net Local and School Tax Rate	mills		16.245699				21
Utility Plant, Jan. 1	\$	3,115,987	3,115,987				22
Materials & Supplies	\$	9,609	9,609				23
Subtotal	\$	3,125,596	3,125,596				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	3,125,596	3,125,596				26
Assessment Ratio	dec.		1.001977				27
Assessed Value	\$	3,131,775	3,131,775				28
Net Local & School Rate	mills		16.245699				29
Tax Equiv. Computed for Current Year	\$	50,878	50,878				30
Tax Equivalent per 1994 PSC Report	\$	38,930					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	50,878					34
Footnotes							35

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT						
Organization (301)	0				0	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
Total Intangible Plant	0	0	0	0	0	
SOURCE OF SUPPLY PLANT						
Land and Land Rights (310)	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)	216,675				216,675	8
Supply Mains (316)	22,323				22,323	9
Other Water Source Plant (317)	0				0	10
Total Source of Supply Plant	238,998	0	0	0	238,998	
PUMPING PLANT						
Land and Land Rights (320)	665				665	11
Structures and Improvements (321)	15,706				15,706	12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	64,184	7,525			71,709	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	3,809				3,809	16
Total Pumping Plant	84,364	7,525	0	0	91,889	
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)	8,728				8,728	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
Total Water Treatment Plant	8,728	0	0	0	8,728	
TRANSMISSION AND DISTRIBUTION PLANT						
Land and Land Rights (340)	20,915				20,915	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	285,330				285,330	24
Transmission and Distribution Mains (343)	1,003,980	52,788	6,564		1,050,204	25
Services (345)	175,278	12,230	1,760		185,748	26
Meters (346)	120,207	920			121,127	27
Hydrants (348)	141,202	9,700	250		150,652	28

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT						
Other Transmission and Distribution Plant (349)	705				705	29
Total Transmission and Distribution Plant	1,747,617	75,638	8,574	0	1,814,681	
GENERAL PLANT						
Land and Land Rights (389)	350				350	30
Structures and Improvements (390)	24,127				24,127	31
Office Furniture and Equipment (391)	4,731				4,731	32
Computer Equipment (391.1)	8,926				8,926	33
Transportation Equipment (392)	22,054	4,316			26,370	34
Stores Equipment (393)	0				0	35
Tools, Shop and Garage Equipment (394)	6,994				6,994	36
Laboratory Equipment (395)	8,895				8,895	37
Power Operated Equipment (396)	28,195				28,195	38
Communication Equipment (397)	1,313				1,313	39
SCADA Equipment (397.1)	27,008				27,008	40
Miscellaneous Equipment (398)	195				195	41
Total General Plant	132,788	4,316	0	0	137,104	
Total utility plant in service directly assignable	2,212,495	87,479	8,574	0	2,291,400	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	2,212,495	87,479	8,574	0	2,291,400	

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT						
Organization (301)	0				0	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
Total Intangible Plant	0	0	0	0	0	
SOURCE OF SUPPLY PLANT						
Land and Land Rights (310)	0				0	4
Structures and Improvements (311)	0				0	5
Collecting and Impounding Reservoirs (312)	0				0	6
Lake, River and Other Intakes (313)	0				0	7
Wells and Springs (314)	0				0	8
Supply Mains (316)	0				0	9
Other Water Source Plant (317)	0				0	10
Total Source of Supply Plant	0	0	0	0	0	
PUMPING PLANT						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	0				0	12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	0				0	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	0				0	16
Total Pumping Plant	0	0	0	0	0	
WATER TREATMENT PLANT						
Land and Land Rights (330)	0				0	17
Structures and Improvements (331)	0				0	18
Sand or Other Media Filtration Equipment (332)	0				0	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
Total Water Treatment Plant	0	0	0	0	0	
TRANSMISSION AND DISTRIBUTION PLANT						
Land and Land Rights (340)	0				0	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	255,675				255,675	24
Transmission and Distribution Mains (343)	530,695				530,695	25
Services (345)	61,419	750			62,169	26
Meters (346)	4,447				4,447	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 \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT						
Hydrants (348)	51,256				51,256	28
Other Transmission and Distribution Plant (349)	0				0	29
Total Transmission and Distribution Plant	903,492	750	0	0	904,242	
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)	0				0	33
Transportation Equipment (392)	0				0	34
Stores Equipment (393)	0				0	35
Tools, Shop and Garage Equipment (394)	0				0	36
Laboratory Equipment (395)	0				0	37
Power Operated Equipment (396)	0				0	38
Communication Equipment (397)	0				0	39
SCADA Equipment (397.1)	0				0	40
Miscellaneous Equipment (398)	0				0	41
Total General Plant	0	0	0	0	0	
Total utility plant in service directly assignable	903,492	750	0	0	904,242	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	903,492	750	0	0	904,242	

SOURCES OF WATER SUPPLY - STATISTICS

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

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			7,465	7,465	1
February			6,945	6,945	2
March			8,001	8,001	3
April			7,595	7,595	4
May			9,511	9,511	5
June			8,577	8,577	6
July			8,856	8,856	7
August			8,678	8,678	8
September			7,905	7,905	9
October			8,432	8,432	10
November			7,869	7,869	11
December			8,068	8,068	12
Total annual pumpage	0	0	97,902	97,902	

WATER AUDIT AND OTHER STATISTICS

1. Report actual metered values where possible. If water uses are not metered, estimate values for each line based on best available information. Water entering distribution system must equal the sum of Sales (line 5), Authorized System Uses (line 12) and Water Losses (line 19). For assistance, see AWWW M36 Manual - Water Audits and Loss Control Programs.
2. For Gallons used in the treatment process (line 3), estimate water used in production including filter backwash, pumps, and other utility uses before the point of entry to the distribution system.
3. For Gallons used for other system uses (line 11), report other unmetered water used for system operation and maintenance, water used for non-regulated sewer utility and all other unmetered usage that is known to occur and does not fall into one of the other categories listed under Water Usage.
4. For Gallons unknown/not accounted for, estimate the volume of water losses due to other real or apparent losses, including customer meter inaccuracies, data errors, and unknown volumes. Unknown/unaccounted for volumes should be minimized to the extent possible.

WATER AUDIT STATISTICS		1
Source of Water Supply Statistics - Total Annual Pumpage (000's):	97,902	2
Less: Gallons (000's) used in the treatment process:		3
Subtotal: Gallons (000's) entering distribution system:	97,902	4
Less: Gallons (000's) sold (Revenue Water):	90,394	5
Gallons (000's) entering distribution system but not sold (Non-Revenue Water):	7,508	6
Authorized System Uses:		7
Gallons (000's) used to flush mains:	25	8
Gallons (000's) used for fire protection:	30	9
Gallons (000's) used to prevent freezing of distribution system:		10
Gallons (000's) used for other system uses:		11
Subtotal Authorized System Uses:	55	12
Water Losses (Real and Apparent):		13
Gallons (000's) lost due to main leaks or breaks:	10	14
Gallons (000's) lost due to service leaks or breaks:	4	15
Gallons (000's) lost due to hydrant leaks, tank overflows and pressure reducing valves:		16
Gallons (000's) for unauthorized usage such as vandalism and theft:		17
Gallons (000's) unknown/not accounted for:	7,439	18
Subtotal Water Losses:	7,453	19
Percentage of water entering distribution system sold:	92%	20
Percentage of Real and Apparent Losses:	8%	21
If water losses exceed 15%, indicate causes:		22
		23
		24
If water losses exceed 15%, identify actions taken to reduce water loss:		25
		26
		27

WATER AUDIT AND OTHER STATISTICS (cont.)

OTHER STATISTICS		28
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)	692	29
Date of maximum: 05/20/2010		30
Cause of maximum: Fill water tower.		31
		32
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)	111	33
Date of minimum: 07/09/2010		34
Total KWH used by the utility (include pumping, treatment facilities and other utility operations):	327,900	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:	3	40
Number of service breaks repaired this year:	1	41
Population served (estimate the number of individuals within service area):		42
Inside municipality?	1,800	43
Outside municipality?		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)	
BLACK RIVER AVENUE	6	1,100	20	500,000	Yes	1
WASHINGTON STREET	5	1,100	20	500,000	Yes	2

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	BOOSTER 1	WELL 5	WELL 6	1
Location	BLACK RIVER AVENUE	WASHINGTON STREET	BLACK RIVER AVENUE	2
Purpose	B	P	P	3
Destination	R D	R D	R D	4
Pump Manufacturer	LAYNE	PEERLESS	SIMMONS	5
Year Installed	1977	2005	2009	6
Type	OTHER	OTHER	OTHER	7
Actual Capacity (gpm)	375	375	400	8
Pump Motor or Standby Engine Mfr	US	GE	GE	9
Year Installed	1994	1986	1977	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	25	100	75	12
Footnotes				13
				14

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				15
Location				16
Purpose				17
Destination				18
Pump Manufacturer				19
Year Installed				20
Type				21
Actual Capacity (gpm)				22
Pump Motor or Standby Engine Mfr				23
Year Installed				24
Type				25
Horsepower				26
Footnotes				27
				28

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	#6	TOWER		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)		ET		3
Year constructed		1986		4
Primary material (earthen, steel, concrete, other)		STEEL		5
Elevation difference in feet (See Headnote 3.)		132		6
Total capacity in gallons (actual)		500,000		7
				8
WATER TREATMENT PLANT				9
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID		10
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE		11
Filters, type (gravity, pressure, other, none)	NONE	NONE		12
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.0000	1.0000		13
Is a corrosion control chemical used (yes, no)?	Y	Y		14
Is water fluoridated (yes, no)?	N	N		15
Footnotes				16

WATER MAINS

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

Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	Number of Feet			Adjustments Increase or (Decrease) (g)	End of Year (h)	
			First of Year (d)	Added During Year (e)	Retired During Year (f)			
M	D	2.000	340				340	1
A	D	4.000	1,200				1,200	2
M	D	4.000	19,406		1,094		18,312	3
M	D	6.000	22,611				22,611	4
P	D	6.000	7,214				7,214	5
M	D	8.000	26,295	1,094			27,389	6
P	D	8.000	3,225				3,225	7
M	D	10.000	6,535				6,535	8
M	D	12.000	4,131				4,131	9
Total Within Municipality			90,957	1,094	1,094	0	90,957	
Total Utility			90,957	1,094	1,094	0	90,957	

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.

MAIN ADDITIONS WERE FINANCED BY UTILITY ISSUING STATE TRUST FUND DEBT UNDER THE BUILD AMERICA BOND PROGRAM.

WATER SERVICES

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

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	821				821	21	1
M	1.000	89	22	22		89		2
M	1.500	13				13	1	3
M	2.000	13				13		4
M	3.000	3				3		5
M	4.000	3				3		6
M	6.000	4				4		7
Total Utility		946	22	22	0	946	22	

METERS

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

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	1,016	8			1024	126	1
1.000	30				30	1	2
1.500	10				10	0	3
2.000	10				10	0	4
3.000	5			1	6	4	5
4.000	4				4	2	6
Total:	1,075	8	0	1	1084	133	

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	916	80	0	0	0	28	1024	1
1.000	2	23	0	1	3	1	30	2
1.500	0	8	0	0	1	1	10	3
2.000	0	8	0	1	1	0	10	4
3.000	0	2	0	3	0	1	6	5
4.000	0	0	1	2	0	1	4	6
Total:	918	121	1	7	5	32	1084	

METERS

Meters (Page W-23)

Explain all reported adjustments.

TO ADJUST TO PHYSICAL COUNT.

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

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	115	2	1		116	2
Total Fire Hydrants	115	2	1	0	116	
Flushing Hydrants						
	21				21	3
Total Flushing Hydrants	21	0	0	0	21	

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:	10
Number of distribution system valves end of year:	242
Number of distribution valves operated during year:	30

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	6	BOOSTER #6	Turbine	7/1/2010	1
Station Meter	6	WELL #6	Turbine	7/1/2010	2
Station Meter	6	WELL #5	Turbine	7/1/2010	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.
--

ELECTRIC OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Electricity			
Sales of Electricity (440-448)	2,463,187	2,196,810	1
Total Sales of Electricity	2,463,187	2,196,810	
Other Operating Revenues			
Forfeited Discounts (450)	7,496	5,904	2
Miscellaneous Service Revenues (451)	0	0	3
Sales of Water and Water Power (453)	0	0	4
Rent from Electric Property (454)	6,055	4,882	5
Interdepartmental Rents (455)	0	0	6
Other Electric Revenues (456)	6,064	1,171	7
Amortization of Construction Grants (457)	0	0	8
Total Other Operating Revenues	19,615	11,957	
Total Operating Revenues	2,482,802	2,208,767	
Operation and Maintenance Expenses			
Power Production Expenses (500-546)	1,886,918	1,693,783	9
Transmission Expenses (550-553)	1,602	0	10
Distribution Expenses (560-576)	105,045	99,368	11
Customer Accounts Expenses (901-904)	20,008	18,595	12
Customer Service and Information Expenses (906)	0	0	13
Sales Expenses (910)	0	0	14
Administrative and General Expenses (920-935)	174,785	134,659	15
Total Operation and Maintenance Expenses	2,188,358	1,946,405	
Other Expenses			
Depreciation Expense (403)	130,197	128,620	16
Amortization Expense (404-407)		0	17
Taxes (408)	68,127	65,105	18
Total Other Expenses	198,324	193,725	
Total Operating Expenses	2,386,682	2,140,130	
NET OPERATING INCOME	96,120	68,637	

OTHER OPERATING REVENUES (ELECTRIC)

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

Particulars (a)	Amount (b)	
Forfeited Discounts (450):		
Customer late payment charges	7,496	1
Other (specify):		
NONE		2
Total Forfeited Discounts (450)	7,496	
Miscellaneous Service Revenues (451):		
NONE		3
Total Miscellaneous Service Revenues (451)	0	
Sales of Water and Water Power (453):		
NONE		4
Total Sales of Water and Water Power (453)	0	
Rent from Electric Property (454):		
POLE RENTAL	6,055	5
Total Rent from Electric Property (454)	6,055	
Interdepartmental Rents (455):		
NONE		6
Total Interdepartmental Rents (455)	0	
Other Electric Revenues (456):		
OTHER ELECTRIC REVENUES	6,064	7
Total Other Electric Revenues (456)	6,064	
Amortization of Construction Grants (457):		
NONE		8
Total Amortization of Construction Grants (457)	0	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
POWER PRODUCTION EXPENSES			
STEAM POWER GENERATION EXPENSES			
Operation Supervision and Labor (500)	0	0	1
Fuel (501)	0	0	2
Operation Supplies and Expenses (502)	0	0	3
Steam from Other Sources (503)	0	0	4
Steam Transferred -- Credit (504)	0	0	5
Maintenance of Steam Production Plant (506)	0	0	6
Total Steam Power Generation Expenses	0	0	
HYDRAULIC POWER GENERATION EXPENSES			
Operation Supervision and Labor (530)	0	0	7
Water for Power (531)	0	0	8
Operation Supplies and Expenses (532)	0	0	9
Maintenance of Hydraulic Production Plant (535)	0	0	10
Total Hydraulic Power Generation Expenses	0	0	
OTHER POWER GENERATION EXPENSES			
Operation Supervision and Labor (538)	0	0	11
Fuel (539)	0	0	12
Operation Supplies and Expenses (540)	0	0	13
Maintenance of Other Power Production Plant (543)	0	0	14
Total Other Power Generation Expenses	0	0	
OTHER POWER SUPPLY EXPENSES			
Purchased Power (545)	1,886,918	1,693,783	15
Other Expenses (546)	0	0	16
Total Other Power Supply Expenses	1,886,918	1,693,783	
Total Power Production Expenses	1,886,918	1,693,783	
TRANSMISSION EXPENSES			
Operation Supervision and Labor (550)	0	0	17
Operation Supplies and Expenses (551)	0	0	18
Maintenance of Transmission Plant (553)	1,602	0	19
Total Transmission Expenses	1,602	0	
DISTRIBUTION EXPENSES			
Operation Supervision Expenses (560)	0	0	20
Line and Station Labor (561)	4,140	100	21
Line and Station Supplies and Expenses (562)	1,476	310	22
Street Lighting and Signal System Expenses (565)	565	2,353	23
Meter Expenses (566)	4,359	769	24

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
DISTRIBUTION EXPENSES			
Customer Installations Expenses (567)	0	2,150	25
Miscellaneous Distribution Expenses (569)	47,652	57,410	26
Maintenance of Structures and Equipment (571)	6,822	524	27
Maintenance of Lines (572)	21,583	17,546	28
Maintenance of Line Transformers (573)	3,970	6,793	29
Maintenance of Street Lighting and Signal Systems (574)	2,609	5,487	30
Maintenance of Meters (575)	6,496	696	31
Maintenance of Miscellaneous Distribution Plant (576)	5,373	5,230	32
Total Distribution Expenses	105,045	99,368	
CUSTOMER ACCOUNTS EXPENSES			
Meter Reading Labor (901)	7,825	7,995	33
Accounting and Collecting Labor (902)	12,183	10,568	34
Supplies and Expenses (903)	0	32	35
Uncollectible Accounts (904)		0	36
Customer Service and Information Expenses (906)		0	37
Total Customer Accounts Expenses	20,008	18,595	
SALES EXPENSES			
Sales Expenses (910)		0	38
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	22,077	16,719	39
Office Supplies and Expenses (921)	9,392	11,840	40
Administrative Expenses Transferred -- Credit (922)		0	41
Outside Services Employed (923)	26,803	7,951	42
Property Insurance (924)	7,266	10,720	43
Injuries and Damages (925)	3,613	1,146	44
Employee Pensions and Benefits (926)	81,206	63,767	45
Regulatory Commission Expenses (928)	0	2,146	46
Miscellaneous General Expenses (930)	12,469	7,618	47
Transportation Expenses (933)	5,683	8,443	48
Maintenance of General Plant (935)	6,276	4,309	49
Total Administrative and General Expenses	174,785	134,659	
Total Operation and Maintenance Expenses	2,188,358	1,946,405	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Electric Operation & Maintenance Expenses (Page E-03)

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

A/C 923 - OUTSIDE SERVICES EMPLOYED - INCREASE DUE TO INCREASED METER TESTING AND WPPI SUPPORT COSTS.

A/C 923 - MAINTENANCE OF METERS - INCREASE DUE TO INCREASED METER TESTING.

A/C 926 - EMPLOYEE PENSIONS AND BENEFITS - INCREASE DUE TO NEW OFFICE EMPLOYEE, INCREASED HEALTH INSURANCE RATES AND INCREASE IN AMOUNT ALLOCATED TO ELECTRIC.

A/C 920 - ADMINISTRATIVE AND GENERAL SALARIES - INCREASED DUE TO NEW OFFICE EMPLOYEE AND INCREASE IN AMOUNT ALLOCATED TO ELECTRIC BASED ON TIME SPENT ON UTILITY ACTIVITIES.

A/C 571 - MAINTENANCE OF STRUCTURES AND EQUIPMENT - INCREASE DUE TO ADDITIONAL MAINTENANCE AT UTILITY SHOP AND A CHANGE IN ALLOCATION OF GENERAL EXPENDITURES TO MORE PROPERLY REFLECT ACTIVITY.

A/C 569 - MISCELLANEOUS DISTRIBUTION EXPENSES - DECREASE DUE TO MORE LABOR BEING EXPENDED ON CAPITAL PROJECTS THAN ON MAINTENANCE.

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		56,245	53,877	1
Social Security		9,595	9,327	2
Wisconsin Gross Receipts Tax		0	0	3
PSC Remainder Assessment		2,287	1,901	4
Other (specify): NONE			0	5
Total tax expense		68,127	65,105	

TAXES (ACCT. 408 - ELECTRIC)

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

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

THE UTILITY ONLY SERVES RESIDENTS OF THE CITY OF WESTBY.

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			Vernon				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.169371				3
County tax rate	mills		5.207368				4
Local tax rate	mills		4.757717				5
School tax rate	mills		10.561460				6
Voc. school tax rate	mills		2.041724				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		22.737640				10
Less: state credit	mills		1.460584				11
Net tax rate	mills		21.277056				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		4.757717				14
Combined School Tax Rate	mills		12.603184				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		17.360901				17
Total Tax Rate	mills		22.737640				18
Ratio of Local and School Tax to Total	dec.		0.763531				19
Total tax net of state credit	mills		21.277056				20
Net Local and School Tax Rate	mills		16.245699				21
Utility Plant, Jan. 1	\$	3,375,413	3,375,413				22
Materials & Supplies	\$	79,894	79,894				23
Subtotal	\$	3,455,307	3,455,307				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	3,455,307	3,455,307				26
Assessment Ratio	dec.		1.001977				27
Assessed Value	\$	3,462,138	3,462,138				28
Net Local & School Rate	mills		16.245699				29
Tax Equiv. Computed for Current Year	\$	56,245	56,245				30
Tax Equivalent per 1994 PSC Report	\$	25,933					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32 33
Tax equiv. for current year (see note 5)	\$	56,245					34
Footnotes							35

ELECTRIC UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

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

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

ELECTRIC UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION PLANT						
Poles and Fixtures (355)	0				0	29
Overhead Conductors and Devices (356)	0				0	30
Underground Conduit (357)	0				0	31
Underground Conductors and Devices (358)	0				0	32
Roads and Trails (359)	0				0	33
Total Transmission Plant	0	0	0	0	0	
DISTRIBUTION PLANT						
Land and Land Rights (360)	22,650				22,650	34
Structures and Improvements (361)	0				0	35
Station Equipment (362)	321,508				321,508	36
Storage Battery Equipment (363)	0				0	37
Poles, Towers and Fixtures (364)	291,264				291,264	38
Overhead Conductors and Devices (365)	304,457				304,457	39
Underground Conduit (366)	21,093				21,093	40
Underground Conductors and Devices (367)	415,419	6,945			422,364	41
Line Transformers (368)	554,015	9,039	8,800		554,254	42
Services (369)	199,410	1,596			201,006	43
Meters (370)	111,066	1,558	300		112,324	44
Installations on Customers' Premises (371)	0				0	45
Leased Property on Customers' Premises (372)	0				0	46
Street Lighting and Signal Systems (373)	80,330				80,330	47
Total Distribution Plant	2,321,212	19,138	9,100	0	2,331,250	
GENERAL PLANT						
Land and Land Rights (389)	1,800				1,800	48
Structures and Improvements (390)	104,956				104,956	49
Office Furniture and Equipment (391)	23,367				23,367	50
Computer Equipment (391.1)	9,031				9,031	51
Transportation Equipment (392)	257,239	4,317			261,556	52
Stores Equipment (393)	1,282				1,282	53
Tools, Shop and Garage Equipment (394)	25,443	2,563			28,006	54
Laboratory Equipment (395)	13,782				13,782	55
Power Operated Equipment (396)	28,031				28,031	56
Communication Equipment (397)	7,011				7,011	57
SCADA Equipment (397.1)	0				0	58
Miscellaneous Equipment (398)	1,679				1,679	59

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
GENERAL PLANT						
Other Tangible Property (399)	0				0	60
Total General Plant	473,621	6,880	0	0	480,501	
Total utility plant in service directly assignable	2,794,833	26,018	9,100	0	2,811,751	
Common Utility Plant Allocated to Electric Department (300)	0				0	61
Total utility plant in service	2,794,833	26,018	9,100	0	2,811,751	

ELECTRIC UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

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

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

ELECTRIC UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION PLANT						
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)	547,718				547,718	36
Storage Battery Equipment (363)	0				0	37
Poles, Towers and Fixtures (364)	0				0	38
Overhead Conductors and Devices (365)	0				0	39
Underground Conduit (366)	0				0	40
Underground Conductors and Devices (367)	4,760	58,254			63,014	41
Line Transformers (368)	11,595				11,595	42
Services (369)	16,507	741			17,248	43
Meters (370)	0				0	44
Installations on Customers' Premises (371)	0				0	45
Leased Property on Customers' Premises (372)	0				0	46
Street Lighting and Signal Systems (373)	0				0	47
Total Distribution Plant	580,580	58,995	0	0	639,575	
GENERAL PLANT						
Land and Land Rights (389)	0				0	48
Structures and Improvements (390)	0				0	49
Office Furniture and Equipment (391)	0				0	50
Computer Equipment (391.1)	0				0	51
Transportation Equipment (392)	0				0	52
Stores Equipment (393)	0				0	53
Tools, Shop and Garage Equipment (394)	0				0	54
Laboratory Equipment (395)	0				0	55
Power Operated Equipment (396)	0				0	56
Communication Equipment (397)	0				0	57
SCADA Equipment (397.1)	0				0	58
Miscellaneous Equipment (398)	0				0	59

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
GENERAL PLANT						
Other Tangible Property (399)	0				0	60
Total General Plant	0	0	0	0	0	
Total utility plant in service directly assignable	580,580	58,995	0	0	639,575	
 Common Utility Plant Allocated to Electric Department (300)	 0				 0	 61
Total utility plant in service	580,580	58,995	0	0	639,575	

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

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

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

A/C 367 - UNDERGROUND CONDUCTORS AND DEVICES - LINE MOVE FOR ANTICIPATED HWY 14 PROJECT
FINANCED BY THE DEPARTMENT OF TRANSPORTATION.

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)	8				8	1
7.2/12.5 kV (12kV)	5				5	2
14.4/24.9 kV (25kV)	0				0	3
Other:						
NONE	0				0	4
Underground Lines						
2.4/4.16 kV (4kV)	4				4	5
7.2/12.5 kV (12kV)	5				5	6
14.4/24.9 kV (25kV)	0				0	7
Other:						
NONE	0				0	8
Primary Distribution System Voltage(s) -- Rural						
Pole Lines						
2.4/4.16 kV (4kV)	0				0	9
7.2/12.5 kV (12kV)	0				0	10
14.4/24.9 kV (25kV)	0				0	11
Other:						
NONE	0				0	12
Underground Lines						
2.4/4.16 kV (4kV)	0				0	13
7.2/12.5 kV (12kV)	0				0	14
14.4/24.9 kV (25kV)	0				0	15
Other:						
NONE	0				0	16
Transmission System						
Pole Lines						
34.5 kV	0				0	17
69 kV	0				0	18
115 kV	0				0	19
138 kV	0				0	20
Other:						
NONE	0				0	21
Underground Lines						
34.5 kV	0				0	22
69 kV	0				0	23
115 kV	0				0	24
138 kV	0				0	25
Other:						
NONE	0				0	26

RURAL LINE CUSTOMERS

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

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

MONTHLY PEAK DEMAND AND ENERGY USAGE

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

Monthly Peak						Monthly Energy Usage	
Month (a)		kW (b)	Day of Week (c)	Date (MM/DD/YYYY) (d)	Time Beginning (HH:MM) (e)	(kWh) (000's) (f)	
January	01	4,179	Monday	01/11/2010	11:00	2,256	1
February	02	4,123	Monday	02/01/2010	10:00	1,925	2
March	03	3,633	Monday	03/29/2010	10:00	1,910	3
April	04	3,589	Wednesday	04/07/2010	10:00	1,685	4
May	05	4,570	Monday	05/24/2010	14:00	1,822	5
June	06	4,275	Wednesday	06/23/2010	13:00	1,842	6
July	07	4,851	Tuesday	07/27/2010	15:00	2,127	7
August	08	5,172	Thursday	08/12/2010	14:00	2,190	8
September	09	4,025	Wednesday	09/01/2010	15:00	1,715	9
October	10	3,906	Tuesday	10/12/2010	14:00	1,795	10
November	11	3,866	Wednesday	11/24/2010	11:00	1,894	11
December	12	4,229	Monday	12/20/2010	09:00	2,275	12
Total		50,418				23,436	

System Name WPPI

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

Type of Reading	Supplier
15 minutes integrated	WPPI

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	23,436	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	23,436	15
Disposition of Energy		
Sales to Ultimate Consumers (including interdepartmental sales)	22,014	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	22,014	24
Energy Losses:		
Transmission Losses (if applicable)		26
Distribution Losses	1,422	27
Total Energy Losses	1,422	28
Loss Percentage (% Total Energy Losses of Total Source of Energy)	6.0676%	29
Total Disposition of Energy	23,436	30

SALES OF ELECTRICITY BY RATE SCHEDULE

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

Type of Sales/Rate Class Title (a)	Rate Schedule (b)	Avg. No. of Customers (c)	kWh (000 Omitted) (d)	(e)	(f)
Residential Sales					
RESIDENTIAL	RG-1	976	8,574		1
Total Sales for Residential Sales		976	8,574		
Commercial & Industrial					
SMALL POWER	CP-1	12	2,502		2
LARGE POWER	CP-2	5	4,311		3
GENERAL SERVICE	GS-1	187	6,128		4
WATER PUMPING	GS-1	1	328		5
Total Sales for Commercial & Industrial		205	13,269		
Public Street & Highway Lighting					
STREET LIGHTING	MS-1	1	171		6
Total Sales for Public Street & Highway Lighting		1	171		
Sales for Resale					
NONE					7
Total Sales for Sales for Resale		0	0		
TOTAL SALES FOR ELECTRICITY		1,182	22,014		

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)	
		946,376	44,453	990,829	1
0	0	946,376	44,453	990,829	
8,749	14,746	248,737	12,997	261,734	2
17,266	20,272	427,182	27,810	454,992	3
		660,342	10,531	670,873	4
		33,058	1,553	34,611	5
26,015	35,018	1,369,319	52,891	1,422,210	
		49,197	951	50,148	6
0	0	49,197	951	50,148	
				0	7
0	0	0	0	0	
26,015	35,018	2,364,892	98,295	2,463,187	

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	SUBSTATION				2
Type of Power Purchased (firm, dump, etc.)	FIRM				3
Voltage at Which Delivered	69000				4
Point of Metering	SUBSTATION				5
Total of 12 Monthly Maximum Demands -- kW	50,418				6
Average load factor	63.6759%				7
Total Cost of Purchased Power	1,886,918				8
Average cost per kWh	0.0805				9
On-Peak Hours (if applicable)					10
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	11
January	860	1,396			12
February	818	1,107			13
March	850	1,060			14
April	770	915			15
May	754	1,068			16
June	868	975			17
July	939	1,188			18
August	1,003	1,187			19
September	778	936			20
October	785	1,010			21
November	815	1,079			22
December	996	1,279			23
Total kWh (000)	10,236	13,200			24

Footnotes:

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

Footnotes:

PRODUCTION STATISTICS TOTALS

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

PRODUCTION STATISTICS

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

STEAM PRODUCTION PLANTS

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

Boilers

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

1

Turbine-Generators

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

INTERNAL COMBUSTION GENERATION PLANTS

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

Prime Movers

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

INTERNAL COMBUSTION GENERATION PLANTS (cont.)

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

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

1

HYDRAULIC GENERATING PLANTS

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

HYDRAULIC GENERATING PLANTS (cont.)

Rated Head (i)	Operating Head (j)	Year Installed (k)	Generators				Total Rated Plant Capacity (kW) (p)	Total Maximum Continuous Plant Capacity (kW) (q)
			Voltage (kV) (l)	kWh Generated by Each Unit During Year (000's) (m)	Rated Unit Capacity			
					kW (n)	kVA (o)		
			Total	0	0	0	0	1

SUBSTATION EQUIPMENT

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

Particulars (a)	(b)	(c)	Utility Designation			(f)
(a)	(b)	(c)	(d)	(e)	(f)	
Name of Substation	CITY					1
Voltage--High Side	69,000					2
Voltage--Low Side	12,470					3
Num. Main Transformers in Operation	2					4
Total Capacity of Transformers in kVA	15,000					5
Number of Spare Transformers on Hand	0					6
15-Minute Maximum Demand in kW	5,172					7
Dt and Hr of Such Maximum Demand	08/12/2010 14:00					8
Kwh Output	23,436					9
Footnotes						10

SUBSTATION EQUIPMENT (continued)

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

ELECTRIC DISTRIBUTION METERS & LINE TRANSFORMERS

Particulars (a)	Number of Watt-Hour Meters (b)	Line Transformers		Total Cap. (kVA) (d)	
		Number (c)			
Number first of year	1,255	612		26,993	1
Acquired during year	7	8		315	2
Total	1,262	620		27,308	3
Retired during year	12	90		2,218	4
Sales, transfers or adjustments increase (decrease)					5
Number end of year	1,250	530		25,090	6
Number end of year accounted for as follows:					7
In customers' use	1,192	466		21,907	8
In utility's use					9
Locked meters on customers' premises					10
In stock	58	64		3,183	12
Total end of year	1,250	530		25,090	13

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				
Metal Halide/Halogen	1,500	52	3,896	1
Other	1,500	6	833	2
Sodium Vapor	70	4	17,816	3
Sodium Vapor	100	178	70,921	4
Sodium Vapor	150	38	1,814	5
Sodium Vapor	250	37	65,867	6
Total		315	161,147	
Ornamental				
Sodium Vapor	250	26	9,484	7
Total		26	9,484	
Other				
NONE				8
Total		0	0	