



3013 (02-05-09)

ANNUAL REPORT

OF

Name: SHEBOYGAN FALLS UTILITY

Principal Office: 375 BUFFALO ST
P.O. BOX 210
SHEBOYGAN FALLS, WI 53085

For the Year Ended: DECEMBER 31, 2009

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

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

GENERAL RULES FOR REPORTING

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

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: SHEBOYGAN FALLS UTILITY

Utility Address: 375 BUFFALO ST
P.O. BOX 210
SHEBOYGAN FALLS, WI 53085

When was utility organized? 1/1/1916

Report any change in name:

Effective Date:

Utility Web Site: www.sheboyganfalls-wi.gov/utilities.php

Utility employee in charge of correspondence concerning this report:

Name: MR JOEL J TAUSCHEK

Title: DIRECTOR OF CITY SERVICES

Office Address:

375 BUFFALO ST
SHEBOYGAN FALLS, WI 53085

Telephone: (920) 467 - 7900

Fax Number: (920) 467 - 2847

Email Address: joel@shebfalls.com

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

Name: GREG PETERSON

Title: CPA

Office Address: CORSON, PETERSON & HAMANN S.C.

2203 S MEMORIAL PLACE
SHEBOYGAN, WI 53081

Telephone: (920) 457 - 3641 EXT 224

Fax Number: (920) 457 - 8148

Email Address: greg@corsonpeterson.com

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

Name: RANDALL MEYER

Title: MAYOR

Office Address:

500A WATER STREET
SHEBOYGAN FALSS, WI 53085

Telephone: (920) 467 - 2767

Fax Number: (920) 467 - 2847

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: PAUL CORSON

Title: CPA

Office Address: CORSON, PETERSON & HAMANN S.C.

2203 S MEMORIAL PLACE
SHEBOYGAN, WI 53081

Telephone: (920) 457 - 3641 EXT 223

Fax Number: (920) 457 - 8148

Email Address: paul@corsonpeterson.com

IDENTIFICATION AND OWNERSHIP

Date of most recent audit report: 6/29/2009

Period covered by most recent audit: DECEMBER 31, 2008

Names and titles of utility management including manager or superintendent:

Name: MR JOEL J TAUSCHEK

Title: DIRECTOR OF CITY SERVICES

Office Address:

375 BUFFALO ST
SHEBOYGAN FALLS, WI 53085

Telephone: (920) 467 - 7900

Fax Number: (920) 467 - 2847

Email Address: joel@shebfalls.com

Name of utility commission/committee: CITY SERVICES COMMITTEE

Names of members of utility commission/committee:

- MRS ANNE KRAUTER, ALDERMAN
- MR RANDY MESSNER, ALDERMAN
- MR RANDALL MEYER, MAYOR
- MR TERRY VAN ENGEN, ALDERMAN

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)? YES

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

Firm Name: MAIL-COM CONSULTING
N27W23853 PAUL RD STE 104
PEWAUKEE, WI 53072-6243

Contact Person: MR KENT MOORE
Title: ACCOUNT MANAGER
Telephone: (262) 542 - 7512
Fax Number:
Email Address:

Contract/Agreement beginning-ending dates: 1/1/2009 12/31/2009

Provide a brief description of the nature of Contract Operations being provided:
Prints and mails bills.

Firm Name: TDN UTILITY SERVICES
1075 FOND DU LAC AVE
SHEBOYGAN FALLS, WI 53085

Contact Person: TOM BIGLER
Title: OWNER
Telephone: (920) 467 - 6357
Fax Number:
Email Address:

Contract/Agreement beginning-ending dates: 1/1/2009 12/31/2009

Provide a brief description of the nature of Contract Operations being provided:
METER READING SERVICES - READING ELECTRIC AND WATER METERS.

IDENTIFICATION AND OWNERSHIP

Firm Name: ALLIANT ENERGY
222 W WASHINGTON AVE
P.O. BOX 192
MADISON, WI 53701-0192

Contact Person: MR DAVE SCHMITZ
Title: ACCOUNT MANAGER

Telephone: (920) 322 - 6665

Fax Number:

Email Address:

Contract/Agreement beginning-ending dates: 1/1/2009 12/31/2009

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

Alliant furnishes the required labor, tools, equipment, materials, parts, transportation and supervision necessary to perform substation inspections, infrared thermography, and equipment maintenance.

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	15,399,850	14,529,562	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	13,370,942	13,508,991	2
Depreciation Expense (403)	581,411	552,233	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	404,172	371,219	5
Total Operating Expenses	14,356,525	14,432,443	
Net Operating Income	1,043,325	97,119	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	1,043,325	97,119	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	54	319	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	96,417	190,122	10
Miscellaneous Nonoperating Income (421)	114,295	200,049	11
Total Other Income	210,766	390,490	
Total Income	1,254,091	487,609	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(39,656)	(39,657)	12
Other Income Deductions (426)	116,290	112,692	13
Total Miscellaneous Income Deductions	76,634	73,035	
Income Before Interest Charges	1,177,457	414,574	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	0	0	14
Amortization of Debt Discount and Expense (428)	1,840	1,840	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	51,718	57,538	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
Total Interest Charges	53,558	59,378	
Net Income	1,123,899	355,196	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	16,462,002	16,106,806	20
Balance Transferred from Income (433)	1,123,899	355,196	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)	17,585,901	16,462,002	

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	15,399,850	0	15,399,850	1
Total (Acct. 400):	15,399,850	0	15,399,850	
Operation and Maintenance Expense (401-402):				
Derived	13,370,942	0	13,370,942	2
Total (Acct. 401-402):	13,370,942	0	13,370,942	
Depreciation Expense (403):				
Derived	581,411	0	581,411	3
Total (Acct. 403):	581,411	0	581,411	
Amortization Expense (404-407):				
Derived	0	0	0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	404,172	0	404,172	5
Total (Acct. 408):	404,172	0	404,172	
Revenues from Utility Plant Leased to Others (412):				
NONE			0	6
Total (Acct. 412):	0	0	0	
Expenses of Utility Plant Leased to Others (413):				
NONE			0	7
Total (Acct. 413):	0	0	0	
TOTAL UTILITY OPERATING INCOME:	1,043,325	0	1,043,325	
OTHER INCOME				
Income from Merchandising, Jobbing and Contract Work (415-416):				
Derived	54	0	54	8
Total (Acct. 415-416):	54	0	54	
Income from Nonutility Operations (417):				
NONE			0	9
Total (Acct. 417):	0	0	0	
Nonoperating Rental Income (418):				
NONE			0	10
Total (Acct. 418):	0	0	0	
Interest and Dividend Income (419):				
INVESTMENT INCOME	96,417		96,417	11
Total (Acct. 419):	96,417	0	96,417	
Miscellaneous Nonoperating Income (421):				
Contributed Plant - Water		55,490	55,490	12
Contributed Plant - Electric		58,805	58,805	13

DETAILS OF INCOME STATEMENT ACCOUNTS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
OTHER INCOME				
Miscellaneous Nonoperating Income (421):				
NONE			0	14
Total (Acct. 421):	0	114,295	114,295	
TOTAL OTHER INCOME:	96,471	114,295	210,766	
MISCELLANEOUS INCOME DEDUCTIONS				
Miscellaneous Amortization (425):				
Regulatory Liability (253) Amortization	(39,656)	0	(39,656)	15
NONE			0	16
Total (Acct. 425):	(39,656)	0	(39,656)	
Other Income Deductions (426):				
Depreciation Expense on Contributed Plant - Water	0	53,592	53,592	17
Depreciation Expense on Contributed Plant - Electric	0	62,698	62,698	18
NONE			0	19
Total (Acct. 426):	0	116,290	116,290	
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(39,656)	116,290	76,634	
INTEREST CHARGES				
Interest on Long-Term Debt (427):				
Derived	0	0	0	20
Total (Acct. 427):	0	0	0	
Amortization of Debt Discount and Expense (428):				
AMORTIZATION OF LOAN FEES	1,840		1,840	21
Total (Acct. 428):	1,840	0	1,840	
Amortization of Premium on Debt--Cr. (429):				
NONE			0	22
Total (Acct. 429):	0	0	0	
Interest on Debt to Municipality (430):				
Derived	51,718	0	51,718	23
Total (Acct. 430):	51,718	0	51,718	
Other Interest Expense (431):				
Derived	0	0	0	24
Total (Acct. 431):	0	0	0	
Interest Charged to Construction--Cr. (432):				
NONE			0	25
Total (Acct. 432):	0	0	0	
TOTAL INTEREST CHARGES:	53,558	0	53,558	
NET INCOME:	1,125,894	(1,995)	1,123,899	
EARNED SURPLUS				
Unappropriated Earned Surplus (Beginning of Year) (216):				
Derived	12,636,078	3,825,924	16,462,002	26
Total (Acct. 216):	12,636,078	3,825,924	16,462,002	

DETAILS OF INCOME STATEMENT ACCOUNTS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
EARNED SURPLUS				
Balance Transferred from Income (433):				
Derived	1,125,894	(1,995)	1,123,899	27
Total (Acct. 433):	1,125,894	(1,995)	1,123,899	
Miscellaneous Credits to Surplus (434):				
NONE			0	28
Total (Acct. 434):	0	0	0	
Miscellaneous Debits to Surplus--Debit (435):				
NONE			0	29
Total (Acct. 435)--Debit:	0	0	0	
Appropriations of Surplus--Debit (436):				
Detail appropriations to (from) account 215			0	30
Total (Acct. 436)--Debit:	0	0	0	
Appropriations of Income to Municipal Funds--Debit (439):				
NONE			0	31
Total (Acct. 439)--Debit:	0	0	0	
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	13,761,972	3,823,929	17,585,901	

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)		1,643			1,643	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll		1,163			1,163	3
Materials		426			426	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	0	1,589	0	0	1,589	
Net income (or loss)	0	54	0	0	54	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	1,246,319	14,153,531	0	0	15,399,850	1
Less: interdepartmental sales	0	44,386	0	0	44,386	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		611			611	5
Other Increases or (Decreases)						
to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	1,246,319	14,108,534	0	0	15,354,853	

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	171,304	10,503	181,807	1
Electric operating expenses	303,416	18,974	322,390	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	1,088	0	1,088	6
Other nonutility expenses	0	0	0	7
Water utility plant accounts	0	0	0	8
Electric utility plant accounts	69,775	4,405	74,180	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	33,882	(33,882)	0	18
All other accounts	0	0	0	19
Total Payroll	579,465	0	579,465	

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	4.3	1
Electric	6.3	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)	27,175,991	26,588,989	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	11,179,080	10,522,550	2
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
Total Net Utility Plant	15,996,911	16,066,439	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	6
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	7
Other Investments (124)	488,259	404,031	8
Sinking Funds (125)	0	0	9
Depreciation Fund (126)	0	0	10
Other Special Funds (128)	0	0	11
Total Other Property and Investments	488,259	404,031	
CURRENT AND ACCRUED ASSETS			
Cash (131)	1,029,930	(5,384)	12
Special Deposits (134)	0	0	13
Working Funds (135)			14
Temporary Cash Investments (136)	4,474,571	5,004,528	15
Notes Receivable (141)	0	0	16
Customer Accounts Receivable (142)	1,834,972	1,325,002	17
Other Accounts Receivable (143)	143,228	164,081	18
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	19
Receivables from Municipality (145)	176,054	124,252	20
Plant Materials and Operating Supplies (154)	389,768	443,357	21
Merchandise (155)	0	0	22
Other Materials and Supplies (156)	0	0	23
Stores Expense (163)	0	0	24
Prepayments (165)	0	0	25
Interest and Dividends Receivable (171)	3,419		26
Accrued Utility Revenues (173)			27
Miscellaneous Current and Accrued Assets (174)			28
Total Current and Accrued Assets	8,051,942	7,055,836	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	10,160	11,999	29
Extraordinary Property Losses (182)	0	0	30
Preliminary Survey and Investigation Charges (183)	0	0	31
Clearing Accounts (184)	0	0	32
Temporary Facilities (185)	0	0	33
Miscellaneous Deferred Debits (186)	0	0	34
Total Deferred Debits	10,160	11,999	
Total Assets and Other Debits	24,547,272	23,538,305	

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)	2,763,449	2,763,449	35
Appropriated Earned Surplus (215)			36
Unappropriated Earned Surplus (216)	17,585,901	16,462,002	37
Total Proprietary Capital	20,349,350	19,225,451	
LONG-TERM DEBT			
Bonds (221)	0	0	38
Advances from Municipality (223)	1,333,197	1,512,509	39
Other Long-Term Debt (224)	0	0	40
Total Long-Term Debt	1,333,197	1,512,509	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	41
Accounts Payable (232)	1,120,189	978,002	42
Payables to Municipality (233)	204,675	259,550	43
Customer Deposits (235)	50	1,170	44
Taxes Accrued (236)	350,945	324,138	45
Interest Accrued (237)	16,533	18,135	46
Tax Collections Payable (241)			47
Miscellaneous Current and Accrued Liabilities (242)	61,947	82,898	48
Total Current and Accrued Liabilities	1,754,339	1,663,893	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	49
Customer Advances for Construction (252)	21,353	15,613	50
Other Deferred Credits (253)	1,089,033	1,120,839	51
Total Deferred Credits	1,110,386	1,136,452	
OPERATING RESERVES			
Property Insurance Reserve (261)			52
Injuries and Damages Reserve (262)			53
Pensions and Benefits Reserve (263)			54
Miscellaneous Operating Reserves (265)			55
Total Operating Reserves	0	0	
Total Liabilities and Other Credits	24,547,272	23,538,305	

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	11,494,210	0	0	15,094,779	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)	8,356,769	0	0	13,493,525	2
Utility Plant in Service - Contributed Plant (101.2)	3,399,137	0	0	1,922,868	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)				3,692	8
Total Utility Plant	11,755,906	0	0	15,420,085	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (111.1)	2,354,376	0	0	7,347,449	9
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	619,847	0	0	857,408	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	2,974,223	0	0	8,204,857	
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	8,781,683	0	0	7,215,228	

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

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

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

Particulars (a)	Water (b)	Electric (c)	(d)	(e)	Total (f)	
Balance first of year (111.1)	2,221,384	6,937,178			9,158,562	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	170,542	410,869			581,411	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	12,061				12,061	6
Accruals charged other						7
accounts (specify):						8
CHARGED TO CLEARING ACCOUNTS	4,969	52,008			56,977	9
Salvage	285	0			285	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	187,857	462,877	0	0	650,734	16
Debits during year						17
Book cost of plant retired	54,865	52,606			107,471	18
Cost of removal	0	0			0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	54,865	52,606	0	0	107,471	25
Balance end of year (111.1)	2,354,376	7,347,449	0	0	9,701,825	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)	569,277	794,710			1,363,987	1
Credits During Year						2
Accruals:						3
Charged Other Income Deductions (426)	53,592	62,698			116,290	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	0	0			0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	53,592	62,698	0	0	116,290	16
Debits during year						17
Book cost of plant retired	3,022	0			3,022	18
Cost of removal	0	0			0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	3,022	0	0	0	3,022	25
Balance end of year (111.2)	619,847	857,408	0	0	1,477,255	26
Footnotes						27

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel (151)					0	0	1
Fuel stock expenses (152)					0	0	2
Plant mat. & oper. sup. (154)			354,051		354,051	406,415	3
Total Electric Utility					354,051	406,415	

Account	Total End of Year	Amount Prior Year	
Electric utility total	354,051	406,415	1
Water utility (154)	35,717	36,942	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	389,768	443,357	

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)				
2005 ADVANCE - ELECTRIC SUBSTATION	975	428	5,121	1
2005 ADVANCE - HWY 32 WATER PROJECT	814	428	4,276	2
2005 ADVANCE - STFL - UNFUNDED SERVICE LIABILITY	50	428	763	3
Total			10,160	
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	2,763,449	1
Changes during year (explain):		2
Balance end of year	<u>2,763,449</u>	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances from Municipality (223)					
STFL - UNFUNDED SERVICE LIABILITY	03/15/2005	03/15/2025	5.24%	138,197	1
SUBSTATION ADVANCE	04/01/2005	04/01/2015	3.59%	651,226	2
HWY 32 WATER MAIN PROJECT	04/01/2005	04/01/2015	3.59%	543,774	3
Total for Account 223				1,333,197	
Other Long-Term Debt (224)					
NONE	00/00/0000	00/00/0000	0.00%		4
Total for Account 224				0	
Notes Payable (231)					
NONE	00/00/0000	00/00/0000	0.00%		5
Total for Account 231				0	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	324,138	1
Accruals:		
Charged water department expense	160,971	2
Charged electric department expense	247,169	3
Charged sewer department expense	3,968	4
Other (explain):		
CHARGED TO CLEARING	9,742	5
Total Accruals and other credits	421,850	
Taxes paid during year:		
County, state and local taxes	328,106	6
Social Security taxes	44,409	7
PSC Remainder Assessment	13,213	8
Other (explain):		
GROSS RECEIPTS TAX	9,315	9
Total payments and other debits	395,043	
Balance end of year	350,945	

INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
NONE	0			0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
2005 SUBSTATION ADVANCE	6,632	24,206	24,980	5,858	2
2005 HWY 32 WATER MAIN PROJECT	5,538	20,211	20,858	4,891	3
2005 STFL - UNFUNDED SERVICE LIABILITY	5,965	7,301	7,482	5,784	4
Subtotal	18,135	51,718	53,320	16,533	
Other Long-Term Debt (224)					
NONE	0			0	5
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	6
Subtotal	0	0	0	0	
Total	18,135	51,718	53,320	16,533	

DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
INVESTMENT IN ATC	488,259	2
Total (Acct. 124):	488,259	
Sinking Funds (125):		
NONE		3
Total (Acct. 125):	0	
Depreciation Fund (126):		
NONE		4
Total (Acct. 126):	0	
Other Special Funds (128):		
NONE		5
Total (Acct. 128):	0	
Special Deposits (134):		
NONE		6
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE		7
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	202,758	8
Electric	1,632,214	9
Sewer (Regulated)		10
Other (specify):		
NONE		11
Total (Acct. 142):	1,834,972	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	110,643	* 12
Merchandising, jobbing and contract work	18,854	* 13
Other (specify):		
JOINT POLE USE RENT	13,731	* 14
Total (Acct. 143):	143,228	
Receivables from Municipality (145):		
DELINQUENT UTILITY CHARGES PUT ON TAX ROLL	116,394	* 15
UTILITY COST OF EMPLOYEES PERFORMING CITY FUNCTIONS	34,444	* 16
REIMBURSEMENT FOR STORM SEWER COSTS	6,653	17
JOINT OPERATING COST BALANCE DUE	7,695	18
LOCATING COSTS	4,152	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):		
MISCELLANEOUS	6,716	20
Total (Acct. 145):	176,054	
Prepayments (165):		
NONE		21
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		22
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
NONE		23
Total (Acct. 183):	0	
Clearing Accounts (184):		
NONE		24
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE		25
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
NONE		26
Total (Acct. 186):	0	
Payables to Municipality (233):		
DECEMBER WAGES, BENEFITS, AND OTHER EXPENSES - CITY	116,485	* 27
BILLINGS DUE SEWER DEPARTMENT	88,190	* 28
Total (Acct. 233):	204,675	
Other Deferred Credits (253):		
Regulatory Liability	555,190	29
PUBLIC BENEFITS PROGRAM	265,512	30
ALLIANT REFUND DUE TO CUSTOMERS	267,431	31
DEFERRED REVENUE - JANUARY 2010 RENTAL INCOME	900	32
Total (Acct. 253):	1,089,033	

DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

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

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)	8,252,155	13,293,334	0	0	21,545,489	1
Materials and Supplies	36,329	380,233	0	0	416,562	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (111.1)	2,287,880	7,142,313	0	0	9,430,193	4
Customer Advances for Construction		18,483			18,483	5
Regulatory Liability	216,960	358,058	0	0	575,018	6
NONE					0	7
Average Net Rate Base	5,783,644	6,154,713	0	0	11,938,357	
Net Operating Income	68,270	975,055	0	0	1,043,325	8
Net Operating Income as a percent of						
Average Net Rate Base	1.18%	15.84%	N/A	N/A	8.74%	

**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	224,441	370,405	0	0	594,846	1
Add credits during year:						
NONE					0	2
Deduct charges:						
Miscellaneous Amortization (425)	14,962	24,694	0	0	39,656	3
Other (specify):						
NONE					0	4
Balance End of Year	209,479	345,711	0	0	555,190	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

The electric utility had a rate increase effective January 2009.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	1,225,009	1,225,896	1
Total Sales of Water	1,225,009	1,225,896	
Other Operating Revenues			
Forfeited Discounts (470)	0	0	2
Rents from Water Property (472)	10,800	10,800	3
Interdepartmental Rents (473)	0	0	4
Other Water Revenues (474)	10,510	7,263	5
Total Other Operating Revenues	21,310	18,063	
Total Operating Revenues	1,246,319	1,243,959	
Operation and Maintenance Expenses			
Source of Supply Expense (600-617)	416,215	410,354	6
Pumping Expenses (620-633)	96,146	95,430	7
Water Treatment Expenses (640-652)	0	0	8
Transmission and Distribution Expenses (660-678)	182,590	170,223	9
Customer Accounts Expenses (901-906)	36,134	37,941	10
Sales Expenses (910)	0	0	11
Administrative and General Expenses (920-932)	119,419	111,419	12
Total Operation and Maintenance Expenses	850,504	825,367	
Other Operating Expenses			
Depreciation Expense (403)	170,542	158,140	13
Amortization Expense (404-407)		0	14
Taxes (408)	157,003	143,281	15
Total Other Operating Expenses	327,545	301,421	
Total Operating Expenses	1,178,049	1,126,788	
NET OPERATING INCOME	68,270	117,171	

WATER OPERATING REVENUES - SALES OF WATER

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

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential (460.1)				1
Commercial (460.2)				2
Industrial (460.3)				3
Public Authority (460.4)				4
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential (461.1)	3,184	142,649	444,548	5
Commercial (461.2)	230	25,564	62,484	6
Industrial (461.3)	49	226,327	305,029	7
Public Authority (461.4)	13	2,167	11,902	8
Total Metered Sales to General Customers (461)	3,476	396,707	823,963	
Private Fire Protection Service (462)	40		39,671	9
Public Fire Protection Service (463)	3,436		361,375	10
Other Water Sales (465)				11
Sales for Resale (466)		0	0	12
Interdepartmental Sales (467)				13
Total Sales of Water	6,952	396,707	1,225,009	

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)	361,375	3
NONE		4
Total Public Fire Protection Service (463)	361,375	
Forfeited Discounts (470):		
NONE		5
Customer late payment charges		6
Other (specify):		
Total Forfeited Discounts (470)	0	
Rents from Water Property (472):		
RENT FOR CELL ANTENNA ON WATER TOWER	10,800	7
Total Rents from Water Property (472)	10,800	
Interdepartmental Rents (473):		
NONE		8
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
MISCELLANEOUS	2,238	9
Return on net investment in meters charged to sewer department	8,272	10
Other (specify):		
Total Other Water Revenues (474)	10,510	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
SOURCE OF SUPPLY EXPENSES			
Operation Supervision and Engineering (600)		0	1
Operation Labor and Expenses (601)		0	2
Purchased Water (602)	416,215	410,354	3
Miscellaneous Expenses (603)		0	4
Rents (604)		0	5
Maintenance Supervision and Engineering (610)		0	6
Maintenance of Structures and Improvements (611)		0	7
Maintenance of Collecting and Impounding Reservoirs (612)		0	8
Maintenance of Lake, River and Other Intakes (613)		0	9
Maintenance of Wells and Springs (614)		0	10
Maintenance of Supply Mains (616)		0	11
Maintenance of Miscellaneous Water Source Plant (617)		0	12
Total Source of Supply Expenses	416,215	410,354	
PUMPING EXPENSES			
Operation Supervision and Engineering (620)	16,543	12,914	13
Fuel for Power Production (621)		0	14
Power Production Labor and Expenses (622)		0	15
Fuel or Power Purchased for Pumping (623)	65,228	59,109	16
Pumping Labor and Expenses (624)		0	17
Expenses Transferred--Credit (625)		0	18
Miscellaneous Expenses (626)		0	19
Rents (627)		0	20
Maintenance Supervision and Engineering (630)		0	21
Maintenance of Structures and Improvements (631)	379	0	22
Maintenance of Power Production Equipment (632)		0	23
Maintenance of Pumping Equipment (633)	13,996	23,407	24
Total Pumping Expenses	96,146	95,430	
WATER TREATMENT EXPENSES			
Operation Supervision and Engineering (640)		0	25
Chemicals (641)		0	26
Operation Labor and Expenses (642)		0	27
Miscellaneous Expenses (643)		0	28
Rents (644)		0	29
Maintenance Supervision and Engineering (650)		0	30
Maintenance of Structures and Improvements (651)		0	31
Maintenance of Water Treatment Equipment (652)		0	32
Total Water Treatment Expenses	0	0	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Supervision and Engineering (660)	16,543	12,914	33
Storage Facilities Expenses (661)	207	229	34
Transmission and Distribution Lines Expenses (662)	30,814	54,682	* 35
Meter Expenses (663)	18,023	10,528	36
Customer Installations Expenses (664)		0	37
Miscellaneous Expenses (665)	15,883	17,959	38
Rents (666)		0	39
Maintenance Supervision and Engineering (670)		0	40
Maintenance of Structures and Improvements (671)	68	494	41
Maintenance of Distribution Reservoirs and Standpipes (672)	17,345	10,181	42
Maintenance of Transmission and Distribution Mains (673)	49,361	30,397	* 43
Maintenance of Services (675)	15,426	19,037	44
Maintenance of Meters (676)		0	45
Maintenance of Hydrants (677)	18,920	13,802	46
Maintenance of Miscellaneous Plant (678)		0	47
Total Transmission and Distribution Expenses	182,590	170,223	
CUSTOMER ACCOUNTS EXPENSES			
Supervision (901)		0	48
Meter Reading Expenses (902)	12,303	13,400	49
Customer Records and Collection Expenses (903)	23,831	24,541	50
Uncollectible Accounts (904)		0	51
Miscellaneous Customer Accounts Expenses (905)		0	52
Customer Service and Information Expenses (906)		0	53
Total Customer Accounts Expenses	36,134	37,941	
SALES EXPENSES			
Sales Expenses (910)		0	54
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	30,950	26,472	55
Office Supplies and Expenses (921)	15,552	19,396	56
Administrative Expenses Transferred--Credit (922)		0	57
Outside Services Employed (923)	15,511	10,690	58
Property Insurance (924)	2,561	3,444	59
Injuries and Damages (925)	13,029	12,305	60
Employee Pensions and Benefits (926)	38,772	32,631	61
Regulatory Commission Expenses (928)		0	62
Duplicate Charges--Credit (929)		0	63

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
ADMINISTRATIVE AND GENERAL EXPENSES			
Miscellaneous General Expenses (930)	1,235	2,548	64
Rents (931)		0	65
Maintenance of General Plant (932)	1,809	3,933	66
Total Administrative and General Expenses	119,419	111,419	
Total Operation and Maintenance Expenses	850,504	825,367	

WATER OPERATION & MAINTENANCE EXPENSES

Water Operation & Maintenance Expenses (Page W-05)

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

Transmission and Distribution Lines Expenses (662) - Less time was spent in 2009 by employees for operations of lines and flushing various sections of the system.

Maintenance of Transmission and Distribution Mains (673) - In 2009, \$21,165 was paid to an outside contractor to fix a water main located under railroad tracks.

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		151,224	139,025	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department	50% OF TAX ON METERS	2,900	2,507	2
Net property tax equivalent		148,324	136,518	
Social Security	50% OF FICA TAX ON METER READING/RECORDS WAGES	10,034	8,223	3
PSC Remainder Assessment		1,189	1,084	4
Other (specify): CHARGED TO CLEARING		(2,544)	(2,544)	5
Total tax expense		157,003	143,281	

PROPERTY TAX EQUIVALENT (WATER)

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

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Sheboygan				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.170297				3
County tax rate	mills		4.845212				4
Local tax rate	mills		4.863374				5
School tax rate	mills		8.801717				6
Voc. school tax rate	mills		1.496050				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		20.176650				10
Less: state credit	mills		1.342457				11
Net tax rate	mills		18.834193				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		4.863374				14
Combined School Tax Rate	mills		10.297767				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		15.161141				17
Total Tax Rate	mills		20.176650				18
Ratio of Local and School Tax to Total	dec.		0.751420				19
Total tax net of state credit	mills		18.834193				20
Net Local and School Tax Rate	mills		14.152392				21
Utility Plant, Jan. 1	\$	11,494,210	11,494,210				22
Materials & Supplies	\$	36,942	36,942				23
Subtotal	\$	11,531,152	11,531,152				24
Less: Plant Outside Limits	\$	787,333	787,333				25
Taxable Assets	\$	10,743,819	10,743,819				26
Assessment Ratio	dec.		0.994566				27
Assessed Value	\$	10,685,437	10,685,437				28
Net Local & School Rate	mills		14.152392				29
Tax Equiv. Computed for Current Year	\$	151,224	151,224				30
Tax Equivalent per 1994 PSC Report	\$	83,559					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	151,224					34
Footnotes							35

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT						
Organization (301)	0				0	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
Total Intangible Plant	0	0	0	0	0	
SOURCE OF SUPPLY PLANT						
Land and Land Rights (310)	0				0	4
Structures and Improvements (311)	0				0	5
Collecting and Impounding Reservoirs (312)	0				0	6
Lake, River and Other Intakes (313)	0				0	7
Wells and Springs (314)	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)	1,700				1,700	11
Structures and Improvements (321)	99,293				99,293	12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	601,672				601,672	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	5,552				5,552	16
Total Pumping Plant	708,217	0	0	0	708,217	
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)	24,348				24,348	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	1,037,264				1,037,264	24
Transmission and Distribution Mains (343)	4,565,321	85,589			4,650,910	25
Services (345)	509,924	60,857			570,781	26
Meters (346)	412,158	74,378	21,548		464,988	27
Hydrants (348)	451,098	10,251	1,320		460,029	28

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT						
Other Transmission and Distribution Plant (349)	0				0	29
Total Transmission and Distribution Plant	7,000,113	231,075	22,868	0	7,208,320	
GENERAL PLANT						
Land and Land Rights (389)	402				402	30
Structures and Improvements (390)	146,009				146,009	31
Office Furniture and Equipment (391)	7,324				7,324	32
Computer Equipment (391.1)	31,997	32,081	31,997		32,081	33
Transportation Equipment (392)	54,666				54,666	34
Stores Equipment (393)	343				343	35
Tools, Shop and Garage Equipment (394)	30,367	937			31,304	36
Laboratory Equipment (395)	487				487	37
Power Operated Equipment (396)	30,414				30,414	38
Communication Equipment (397)	10,598				10,598	39
SCADA Equipment (397.1)	126,458				126,458	40
Miscellaneous Equipment (398)	146				146	41
Total General Plant	439,211	33,018	31,997	0	440,232	
Total utility plant in service directly assignable	8,147,541	264,093	54,865	0	8,356,769	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	8,147,541	264,093	54,865	0	8,356,769	

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT						
Organization (301)	0				0	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
Total Intangible Plant	0	0	0	0	0	
SOURCE OF SUPPLY PLANT						
Land and Land Rights (310)	0				0	4
Structures and Improvements (311)	0				0	5
Collecting and Impounding Reservoirs (312)	0				0	6
Lake, River and Other Intakes (313)	0				0	7
Wells and Springs (314)	0				0	8
Supply Mains (316)	0				0	9
Other Water Source Plant (317)	0				0	10
Total Source of Supply Plant	0	0	0	0	0	
PUMPING PLANT						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	0				0	12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	0				0	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	0				0	16
Total Pumping Plant	0	0	0	0	0	
WATER TREATMENT PLANT						
Land and Land Rights (330)	0				0	17
Structures and Improvements (331)	0				0	18
Sand or Other Media Filtration Equipment (332)	0				0	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
Total Water Treatment Plant	0	0	0	0	0	
TRANSMISSION AND DISTRIBUTION PLANT						
Land and Land Rights (340)	0				0	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	0				0	24
Transmission and Distribution Mains (343)	2,687,069	28,360	2,402		2,713,027	25
Services (345)	392,505	24,000	620		415,885	26
Meters (346)	0				0	27
Hydrants (348)	260,387	3,130			263,517	28

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT						
Other Transmission and Distribution Plant (349)	0				0	29
Total Transmission and Distribution Plant	3,339,961	55,490	3,022	0	3,392,429	
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)	6,708				6,708	39
SCADA Equipment (397.1)	0				0	40
Miscellaneous Equipment (398)	0				0	41
Total General Plant	6,708	0	0	0	6,708	
Total utility plant in service directly assignable	3,346,669	55,490	3,022	0	3,399,137	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	3,346,669	55,490	3,022	0	3,399,137	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

--Plant Financed by Utility or Municipality--

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
SOURCE OF SUPPLY PLANT				
Structures and Improvements (311)	0	0.00%		1
Collecting and Impounding Reservoirs (312)	0	0.00%		2
Lake, River and Other Intakes (313)	0	0.00%		3
Wells and Springs (314)	0	0.00%		4
Supply Mains (316)	0	0.00%		5
Other Water Source Plant (317)	0	0.00%		6
Total Source of Supply Plant	0		0	
PUMPING PLANT				
Structures and Improvements (321)	67,166	3.20%	3,177	7
Other Power Production Equipment (323)	0	0.00%		8
Electric Pumping Equipment (325)	452,267	4.40%	26,473	9
Diesel Pumping Equipment (326)	0	0.00%		10
Other Pumping Equipment (328)	5,552	4.40%		11
Total Pumping Plant	524,985		29,650	
WATER TREATMENT PLANT				
Structures and Improvements (331)	0	0.00%		12
Sand or Other Media Filtration Equipment (332)	0	0.00%		13
Membrane Filtration Equipment (333)	0	0.00%		14
Other Water Treatment Equipment (334)	0	0.00%		15
Total Water Treatment Plant	0		0	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	0	0.00%		16
Distribution Reservoirs and Standpipes (342)	505,141	1.90%	19,708	17
Transmission and Distribution Mains (343)	493,724	1.30%	59,905	18
Services (345)	113,028	2.90%	15,670	19
Meters (346)	216,553	5.50%	24,122	20
Hydrants (348)	75,263	2.20%	10,023	21
Other Transmission and Distribution Plant (349)	0	0.00%		22
Total Transmission and Distribution Plant	1,403,709		129,428	
GENERAL PLANT				
Structures and Improvements (390)	95,400	2.90%	4,235	23
Office Furniture and Equipment (391)	7,324	5.80%		24
Computer Equipment (391.1)	31,997	26.70%	8,554	25
Transportation Equipment (392)	54,666	13.30%		26
Stores Equipment (393)	343	5.80%		27
Tools, Shop and Garage Equipment (394)	28,991	5.80%	1,788	28
Laboratory Equipment (395)	487	5.80%		29

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314					0	4
316					0	5
317					0	6
	0	0	0	0	0	
321					70,343	7
323					0	8
325					478,740	9
326					0	10
328					5,552	11
	0	0	0	0	554,635	
331					0	12
332					0	13
333					0	14
334					0	15
	0	0	0	0	0	
341					0	16
342					524,849	17
343					553,629	18
345					128,698	19
346	21,548		285		219,412	20
348	1,320				83,966	21
349					0	22
	22,868	0	285	0	1,510,554	
390					99,635	23
391					7,324	24
391.1	31,997				8,554	25
392					54,666	26
393					343	27
394					30,779	28
395					487	29

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

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
GENERAL PLANT				
Power Operated Equipment (396)	19,158	7.50%	2,281	30
Communication Equipment (397)	10,598	15.00%		31
SCADA Equipment (397.1)	43,580	9.20%	11,634	32
Miscellaneous Equipment (398)	146	5.80%		33
Total General Plant	292,690		28,492	
Total accum. prov. directly assignable	2,221,384		187,570	
 Common Utility Plant Allocated to Water Department	 0	 0.00%		 34
Total accum. prov. for depreciation	2,221,384		187,570	

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
396					21,439	30
397					10,598	31
397.1					55,214	32
398					146	33
	31,997	0	0	0	289,185	
	54,865	0	285	0	2,354,374	
					0	34
	54,865	0	285	0	2,354,374	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

--Plant Financed by Contributions--

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
SOURCE OF SUPPLY PLANT				
Structures and Improvements (311)	0	0.00%		1
Collecting and Impounding Reservoirs (312)	0	0.00%		2
Lake, River and Other Intakes (313)	0	0.00%		3
Wells and Springs (314)	0	0.00%		4
Supply Mains (316)	0	0.00%		5
Other Water Source Plant (317)	0	0.00%		6
Total Source of Supply Plant	0		0	
PUMPING PLANT				
Structures and Improvements (321)	0	0.00%		7
Other Power Production Equipment (323)	0	0.00%		8
Electric Pumping Equipment (325)	0	0.00%		9
Diesel Pumping Equipment (326)	0	0.00%		10
Other Pumping Equipment (328)	0	0.00%		11
Total Pumping Plant	0		0	
WATER TREATMENT PLANT				
Structures and Improvements (331)	0	0.00%		12
Sand or Other Media Filtration Equipment (332)	0	0.00%		13
Membrane Filtration Equipment (333)	0	0.00%		14
Other Water Treatment Equipment (334)	0	0.00%		15
Total Water Treatment Plant	0		0	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	0	0.00%		16
Distribution Reservoirs and Standpipes (342)	0	0.00%		17
Transmission and Distribution Mains (343)	399,870	1.30%	35,101	18
Services (345)	114,054	2.90%	11,721	19
Meters (346)	0	0.00%		20
Hydrants (348)	49,819	2.20%	5,763	21
Other Transmission and Distribution Plant (349)	0	0.00%		22
Total Transmission and Distribution Plant	563,743		52,585	
GENERAL PLANT				
Structures and Improvements (390)	0	0.00%		23
Office Furniture and Equipment (391)	0	0.00%		24
Computer Equipment (391.1)	0	0.00%		25
Transportation Equipment (392)	0	0.00%		26
Stores Equipment (393)	0	0.00%		27
Tools, Shop and Garage Equipment (394)	0	0.00%		28
Laboratory Equipment (395)	0	0.00%		29

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314					0	4
316					0	5
317					0	6
	0	0	0	0	0	
321					0	7
323					0	8
325					0	9
326					0	10
328					0	11
	0	0	0	0	0	
331					0	12
332					0	13
333					0	14
334					0	15
	0	0	0	0	0	
341					0	16
342					0	17
343	2,402				432,569	18
345	620				125,155	19
346					0	20
348					55,582	21
349					0	22
	3,022	0	0	0	613,306	
390					0	23
391					0	24
391.1					0	25
392					0	26
393					0	27
394					0	28
395					0	29

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

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
GENERAL PLANT				
Power Operated Equipment (396)	0	0.00%		30
Communication Equipment (397)	5,534	15.00%	1,007	31
SCADA Equipment (397.1)	0	0.00%		32
Miscellaneous Equipment (398)	0	0.00%		33
Total General Plant	5,534		1,007	
Total accum. prov. directly assignable	569,277		53,592	
 Common Utility Plant Allocated to Water Department	 0	 0.00%		 34
 Total accum. prov. for depreciation	 569,277		 53,592	

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
396					0	30
397					6,541	31
397.1					0	32
398					0	33
	0	0	0	0	6,541	
	3,022	0	0	0	619,847	
					0	34
	3,022	0	0	0	619,847	

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	30,974			30,974	1
February	43,177			43,177	2
March	28,262			28,262	3
April	36,068			36,068	4
May	31,152			31,152	5
June	39,438			39,438	6
July	44,436			44,436	7
August	48,921			48,921	8
September	41,314			41,314	9
October	31,931			31,931	10
November	33,234			33,234	11
December	35,425			35,425	12
Total annual pumpage	444,332	0	0	444,332	

WATER LOSS AND OTHER STATISTICS

1. For Gallons used in the treatment process (line 3), estimate water used in production including filter backwash, pumps, and other utility uses before the point of entry to the distribution system.
2. For Gallons used for other system uses (line 10), report other unmetered water used for system operation and maintenance, water used for non-regulated sewer utility and all other unmetered usage that is known to occur and does not fall into one of the other categories listed under Water Usage.

WATER LOSS STATISTICS

Source of Water Supply Statistics - Total Annual Pumpage (000's):	444,332	1
Less: Gallons (000's) used in the treatment process:		2
Subtotal: Gallons (000's) entering distribution system:	444,332	3
Less: Gallons (000's) sold:	396,707	4
Gallons (000's) entering distribution system but not sold:	47,625	5
Estimated Water Usage:		6
Gallons (000's) used to flush mains:	699	7
Gallons (000's) used for fire protection:	56	8
Gallons (000's) used to prevent freezing of distribution system:	6	9
Gallons (000's) used for other system uses:	382	10
Subtotal Estimated Usage:	1,143	11
Estimated Water Losses:		12
Gallons (000's) lost due to main leaks or breaks:	443	13
Gallons (000's) lost due to service leaks or breaks:	74	14
Gallons (000's) lost due to hydrant leaks, tank overflows and pressure reducing valves:		15
Gallons (000's) for unauthorized usage such as vandalism and theft:		16
Gallons (000's) not accounted for:	45,965	17
Subtotal of Estimated Losses:	46,482	18
Percentage of water entering distribution system sold:	89%	19
Percentage of unaccounted for water:	10%	20
If more than 15%, indicate causes:		21

If more than 15%, state what action has been taken to reduce water loss:

OTHER STATISTICS

Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)	2,566	22
Date of maximum: 06/23/2009		23
Cause of maximum: CUSTOMER DEMAND		24
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)	785	25
Date of minimum: 11/25/2009		26
Total KWH used by the utility (include pumping, treatment facilities and other utility operations):	517,838	27
If water is purchased:		28
Vendor Name: SHEBOYGAN WATER UTILITY		29
Point of Delivery: TAYLOR DRIVE PUMP STATION		30
What percentage of purchased water is surface water? 0%		31
Number of main breaks repaired this year:	4	32
Number of service breaks repaired this year:	4	33
Population served (estimate the number of individuals served):		34
Inside municipality?	3,447	35
Outside municipality?	29	36

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	#7 WESTERN AVE (1)	#7 WESTERN AVE (2)	#7 WESTERN AVE (3)	1
Location	SHEBOYGAN FALLS	SHEBOYGAN FALLS	SHEBOYGAN FALLS	2
Purpose	B	B	B	3
Destination	D	D	D	4
Pump Manufacturer	A/C	A/C	A/C	5
Year Installed	1996	1996	1996	6
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	1,100	1,100	1,100	8
Pump Motor or Standby Engine Mfr	TOSHIBA	TOSHIBA	TOSHIBA	9 10
Year Installed	1996	1996	1996	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	50	50	50	13
Footnotes				14

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	HWY PP BOOSTER PUMP (1)	HWY PP BOOSTER PUMP (2)	TAYLOR BOOSTER (1)	15
Location	SHEBOYGAN FALLS	SHEBOYGAN FALLS	SHEBOYGAN	16
Purpose	B	B	B	17
Destination	D	D	D	18
Pump Manufacturer	PALO	PALO	A/C	19
Year Installed	1990	1990	1987	20
Type	OTHER	OTHER	CENTRIFUGAL	21
Actual Capacity (gpm)	120	120	1,740	22
Pump Motor or Standby Engine Mfr	BALDOR	BALDOR	U S ELECTRIC	23 24
Year Installed	1990	1990	1999	25
Type	ELECTRIC	ELECTRIC	ELECTRIC	26
Horsepower	5	5	125	27
Footnotes				28

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	TAYLOR BOOSTER (2)			1
Location	SHEBOYGAN			2
Purpose	B			3
Destination	D			4
Pump Manufacturer	A/C			5
Year Installed	1987			6
Type	CENTRIFUGAL			7
Actual Capacity (gpm)	1,740			8
Pump Motor or Standby Engine Mfr	U S ELECTRIC			10
Year Installed	1987			11
Type	ELECTRIC			12
Horsepower	125			13
Footnotes				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				25
Type				26
Horsepower				27
Footnotes				28

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	TOWER #3 (FOREST)	TOWER #4 (WESTERN)	TOWER #5 (MEADOWLARK)	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	S	ET	3
Year constructed	1969	1976	1996	4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	STEEL	5
Elevation difference in feet (See Headnote 3.)	83	101	105	6
Total capacity in gallons (actual)	2,000,000	2,000,000	200,000	7
				8
WATER TREATMENT PLANT				9
Disinfection, type of equipment (gas, liquid, powder, other)				10
Points of application (wellhouse, central facilities, booster station, other)				11
Filters, type (gravity, pressure, other, none)				12
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)				13
Is a corrosion control chemical used (yes, no)?				14
Is water fluoridated (yes, no)?				15
				16
Footnotes				17
				18
				19
				20
				21
				22
				23
				24
				25
				26
				27
				28

WATER MAINS

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

Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	Number of Feet			Adjustments Increase or (Decrease) (g)	End of Year (h)	
			First of Year (d)	Added During Year (e)	Retired During Year (f)			
M	D	1.250	148				148	1
M	D	2.000	167				167	2
M	D	3.000	0				0	3
M	D	4.000	373				373	4
P	D	4.000	21				21	5
M	D	6.000	75,733		1,201		74,532	6
P	D	6.000	5,091				5,091	7
M	D	8.000	41,220				41,220	8
P	D	8.000	30,841	1,679			32,520	* 9
M	D	10.000	18,377				18,377	10
P	D	10.000	20,801				20,801	11
M	D	12.000	40,404				40,404	12
P	D	12.000	15,873				15,873	13
M	T	16.000	6,304				6,304	14
P	T	16.000	9,798				9,798	15
M	T	24.000	5,407				5,407	16
Total Within Municipality			270,558	1,679	1,201	0	271,036	
Total Utility			270,558	1,679	1,201	0	271,036	

WATER MAINS

Water Mains (Page W-19)

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

478 feet of 8" water main was added by a developer for the Willow Creek development.

1201 feet of 6" water main was replaced with 8" main and paid for with operating funds of the utility.

WATER SERVICES

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

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
L	0.625	861				861		1
M	0.750	541				541		2
P	1.000	11				11		3
M	1.000	1,133	47	31		1,149	102 *	4
L	1.000	5				5		5
M	1.250	3				3		6
M	1.500	37				37	9	7
P	1.500	8				8	6	8
P	2.000	7				7	6	9
M	2.000	55				55	8	10
M	3.000	2				2		11
M	4.000	2				2		12
M	6.000	7				7		13
M	8.000	3				3		14
M	12.000	1				1		15
Total Utility		2,676	47	31	0	2,692	131	

WATER SERVICES

Water Services (Page W-20)

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

16 1" copper services were added by a developer for the Willow Creek development.

31 1" copper services were replaced when the main was replaced and paid for with operating funds of the utility.

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.
6. Do not include station meters in the meter inventory used to complete these tables.

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)		
0.625	1,668	72	105	(12)	1,623	80	*	1
0.750	1,710	144	82	(10)	1,762	112	*	2
1.000	60	11	3	(5)	63	12	*	3
1.500	42		1	4	45	27	*	4
2.000	37	3	4		36	23		5
2.500	0				0	0		6
3.000	10		1	3	12	5	*	7
4.000	4	3	4	1	4	3	*	8
6.000	2				2	0		9
Total:	3,533	233	200	(19)	3,547	262		

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)		
0.625	1,513	74	3	0	4	29	1,623	*	1
0.750	1,620	92	8	1	1	40	1,762	*	2
1.000	12	28	10	4	0	9	63	*	3
1.500	2	23	5	7	0	8	45	*	4
2.000	0	13	15	5	0	3	36		5
2.500	0	0	0	0	0	0	0		6
3.000	0	2	3	2	2	3	12	*	7
4.000	0	0	3	1	0	0	4	*	8
6.000	0	0	2	0	0	0	2		9
Total:	3,147	232	49	20	7	92	3,547		

METERS

Meters (Page W-21)

Explain all reported adjustments.

Final meter counts have been adjusted to match physical inventory records of meters.

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

1" and smaller meters are no longer tested. Consumption readings are monitored and any unusual fluctuation in usage is reviewed and the meter is replaced if considered necessary.

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, Sheboygan Utility owns the meter that delivers the water to our utility and it is changed out every year.

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

Consumption readings are monitored and any unusual fluctuation in usage is reviewed and the meter is replaced if considered necessary.

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	420	4	3		421	2
Total Fire Hydrants	420	4	3	0	421	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

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

Number of hydrants operated during year:	421
Number of distribution system valves end of year:	704
Number of distribution valves operated during year:	639

ELECTRIC OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Electricity			
Sales of Electricity (440-448)	14,114,356	13,236,815	1
Total Sales of Electricity	14,114,356	13,236,815	
Other Operating Revenues			
Forfeited Discounts (450)	13,442	19,099	2
Miscellaneous Service Revenues (451)	315	20	3
Sales of Water and Water Power (453)	0	0	4
Rent from Electric Property (454)	20,277	20,277	5
Interdepartmental Rents (455)	0	0	6
Other Electric Revenues (456)	5,141	9,392	7
Total Other Operating Revenues	39,175	48,788	
Total Operating Revenues	14,153,531	13,285,603	
Operation and Maintenance Expenses			
Power Production Expenses (500-557)	11,762,839	11,908,710	8
Transmission Expenses (560-573)	0	0	9
Distribution Expenses (580-598)	437,261	458,522	10
Customer Accounts Expenses (901-905)	79,737	75,854	11
Customer Service and Information Expenses (906)	0	0	12
Sales Expenses (911-916)	0	0	13
Administrative and General Expenses (920-932)	240,601	240,538	14
Total Operation and Maintenance Expenses	12,520,438	12,683,624	
Other Expenses			
Depreciation Expense (403)	410,869	394,093	15
Amortization Expense (404-407)		0	16
Taxes (408)	247,169	227,938	17
Total Other Expenses	658,038	622,031	
Total Operating Expenses	13,178,476	13,305,655	
NET OPERATING INCOME	975,055	(20,052)	

OTHER OPERATING REVENUES (ELECTRIC)

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

Particulars (a)	Amount (b)	
Forfeited Discounts (450):		
NONE		1
Customer late payment charges	13,442	2
Other (specify):		
Total Forfeited Discounts (450)	13,442	
Miscellaneous Service Revenues (451):		
MISCELLANEOUS	315	3
Total Miscellaneous Service Revenues (451)	315	
Sales of Water and Water Power (453):		
NONE		4
Total Sales of Water and Water Power (453)	0	
Rent from Electric Property (454):		
POLE CONTRACT RENTAL	20,277	5
Total Rent from Electric Property (454)	20,277	
Interdepartmental Rents (455):		
NONE		6
Total Interdepartmental Rents (455)	0	
Other Electric Revenues (456):		
NSF CHECK FEES AND MISCELLANEOUS	1,875	7
SALES TAX DISCOUNTS	868	8
PATRONAGE DIVIDEND - RESCO	2,398	9
Total Other Electric Revenues (456)	5,141	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

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

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
POWER PRODUCTION EXPENSES			
OTHER POWER GENERATION EXPENSES			
Maintenance of Miscellaneous Other Power Generating Plant (554)		0	33
Total Other Power Generation Expenses	0	0	
OTHER POWER SUPPLY EXPENSES			
Purchased Power (555)	11,762,839	11,908,710	34
System Control and Load Dispatching (556)		0	35
Other Expenses (557)		0	36
Total Other Power Supply Expenses	11,762,839	11,908,710	
Total Power Production Expenses	11,762,839	11,908,710	
TRANSMISSION EXPENSES			
Operation Supervision and Engineering (560)		0	37
Load Dispatching (561)		0	38
Station Expenses (562)		0	39
Overhead Line Expenses (563)		0	40
Underground Line Expenses (564)		0	41
Miscellaneous Transmission Expenses (566)		0	42
Rents (567)		0	43
Maintenance Supervision and Engineering (568)		0	44
Maintenance of Structures (569)		0	45
Maintenance of Station Equipment (570)		0	46
Maintenance of Overhead Lines (571)		0	47
Maintenance of Underground Lines (572)		0	48
Maintenance of Miscellaneous Transmission Plant (573)		0	49
Total Transmission Expenses	0	0	
DISTRIBUTION EXPENSES			
Operation Supervision and Engineering (580)	4,036	5,226	50
Load Dispatching (581)		0	51
Station Expenses (582)	9,477	7,114	52
Overhead Line Expenses (583)	8,216	20,326	* 53
Underground Line Expenses (584)	6,250	5,941	54
Street Lighting and Signal System Expenses (585)	3,671	2,422	55
Meter Expenses (586)	26,911	18,148	56
Customer Installations Expenses (587)		0	57
Miscellaneous Distribution Expenses (588)	103,604	111,994	58
Rents (589)		0	59
Maintenance Supervision and Engineering (590)		0	60
Maintenance of Structures (591)		0	61
Maintenance of Station Equipment (592)	40,911	24,420	* 62
Maintenance of Overhead Lines (593)	117,348	103,518	63

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
DISTRIBUTION EXPENSES			
Maintenance of Underground Lines (594)	51,504	54,023	64
Maintenance of Line Transformers (595)	3,600	21,025	* 65
Maintenance of Street Lighting and Signal Systems (596)	61,733	84,365	* 66
Maintenance of Meters (597)		0	67
Maintenance of Miscellaneous Distribution Plant (598)		0	68
Total Distribution Expenses	437,261	458,522	
CUSTOMER ACCOUNTS EXPENSES			
Supervision (901)		0	69
Meter Reading Expenses (902)	22,923	20,975	70
Customer Records and Collection Expenses (903)	56,203	52,533	71
Uncollectible Accounts (904)	611	2,346	72
Miscellaneous Customer Accounts Expenses (905)		0	73
Customer Service and Information Expenses (906)		0	74
Total Customer Accounts Expenses	79,737	75,854	
SALES EXPENSES			
Supervision (911)		0	75
Demonstrating and Selling Expenses (912)		0	76
Advertising Expenses (913)		0	77
Miscellaneous Sales Expenses (916)		0	78
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	31,857	34,180	79
Office Supplies and Expenses (921)	21,464	26,858	80
Administrative Expenses Transferred -- Credit (922)		0	81
Outside Services Employed (923)	27,622	24,376	82
Property Insurance (924)	3,536	2,494	83
Injuries and Damages (925)	17,992	16,897	84
Employee Pensions and Benefits (926)	117,543	101,125	* 85
Regulatory Commission Expenses (928)	4,196	9,990	86
Duplicate Charges -- Credit (929)	6,508	7,258	87
Miscellaneous General Expenses (930)	20,401	26,444	88
Rents (931)		0	89
Maintenance of General Plant (932)	2,498	5,432	90
Total Administrative and General Expenses	240,601	240,538	
Total Operation and Maintenance Expenses	12,520,438	12,683,624	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Electric Operation & Maintenance Expenses (Page E-03)

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

Overhead Line Expenses (583) - The prior year included a \$9,543 one time expense. 2009 expense is our usual level of expense.

Employee Pensions and Benefits (926) - Rising health insurance and retirement costs account for the increase in our employee benefits expense.

Maintenance of Street Lighting and Signal Systems (596) - Less time was spent on maintenance of street lights this year. 2008 had more time devoted to street lights.

Maintenance of Line Transformers (595) - Very little time was spent in 2009 for maintenance of transformers.

Maintenance of Station Equipment (592) - More time was spent by employees in 2009 maintaining station equipment than in the prior year.

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		199,721	185,113	1
Social Security		33,307	27,709	2
Wisconsin Gross Receipts Tax		9,315	10,430	3
PSC Remainder Assessment		12,024	10,965	4
Other (specify):				
CAPITALIZED FICA TAX		(4,342)	(3,423)	5
CHARGED TO CLEARING		(2,856)	(2,856)	6
Total tax expense		247,169	227,938	

PROPERTY TAX EQUIVALENT (ELECTRIC)

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

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Sheboygan				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.170297				3
County tax rate	mills		4.845212				4
Local tax rate	mills		4.863374				5
School tax rate	mills		8.801717				6
Voc. school tax rate	mills		1.496050				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		20.176650				10
Less: state credit	mills		1.342457				11
Net tax rate	mills		18.834193				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		4.863374				14
Combined School Tax Rate	mills		10.297767				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		15.161141				17
Total Tax Rate	mills		20.176650				18
Ratio of Local and School Tax to Total	dec.		0.751420				19
Total tax net of state credit	mills		18.834193				20
Net Local and School Tax Rate	mills		14.152392				21
Utility Plant, Jan. 1	\$	15,094,779	15,094,779				22
Materials & Supplies	\$	406,415	406,415				23
Subtotal	\$	15,501,194	15,501,194				24
Less: Plant Outside Limits	\$	1,311,935	1,311,935				25
Taxable Assets	\$	14,189,259	14,189,259				26
Assessment Ratio	dec.		0.994566				27
Assessed Value	\$	14,112,155	14,112,155				28
Net Local & School Rate	mills		14.152392				29
Tax Equiv. Computed for Current Year	\$	199,721	199,721				30
Tax Equivalent per 1994 PSC Report	\$	142,749					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32
Tax equiv. for current year (see note 5)	\$	199,721					34
Footnotes							35

ELECTRIC UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

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

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

ELECTRIC UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION PLANT						
Poles and Fixtures (355)	0				0	29
Overhead Conductors and Devices (356)	0				0	30
Underground Conduit (357)	0				0	31
Underground Conductors and Devices (358)	0				0	32
Roads and Trails (359)	0				0	33
Total Transmission Plant	0	0	0	0	0	
DISTRIBUTION PLANT						
Land and Land Rights (360)	27,872				27,872	34
Structures and Improvements (361)	84,867				84,867	35
Station Equipment (362)	3,429,200	114,341			3,543,541	* 36
Storage Battery Equipment (363)	0				0	37
Poles, Towers and Fixtures (364)	853,137	5,266			858,403	38
Overhead Conductors and Devices (365)	1,314,311	79,468			1,393,779	39
Underground Conduit (366)	276,244	116			276,360	40
Underground Conductors and Devices (367)	2,211,588	105,252			2,316,840	* 41
Line Transformers (368)	1,685,703	44,860			1,730,563	42
Services (369)	884,434	507	170		884,771	43
Meters (370)	459,416	60,823	16,791		503,448	44
Installations on Customers' Premises (371)	0				0	45
Leased Property on Customers' Premises (372)	0				0	46
Street Lighting and Signal Systems (373)	752,483	1,006			753,489	47
Total Distribution Plant	11,979,255	411,639	16,961	0	12,373,933	
GENERAL PLANT						
Land and Land Rights (389)	250				250	48
Structures and Improvements (390)	245,421				245,421	49
Office Furniture and Equipment (391)	33,823				33,823	50
Computer Equipment (391.1)	35,645	41,348	35,645		41,348	51
Transportation Equipment (392)	481,385				481,385	52
Stores Equipment (393)	1,028				1,028	53
Tools, Shop and Garage Equipment (394)	80,547				80,547	54
Laboratory Equipment (395)	10,137				10,137	55
Power Operated Equipment (396)	208,791				208,791	56
Communication Equipment (397)	16,423				16,423	57
SCADA Equipment (397.1)	0				0	58
Miscellaneous Equipment (398)	439				439	59
Other Tangible Property (399)	0				0	60
Total General Plant	1,113,889	41,348	35,645	0	1,119,592	
Total utility plant in service directly assignable	13,093,144	452,987	52,606	0	13,493,525	

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
Common Utility Plant Allocated to Electric Department (300)	0				0	61
Total utility plant in service	13,093,144	452,987	52,606	0	13,493,525	

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

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

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

Station Equipment (362) - The Adams Street substation conversion was completed in 2009 and was paid for with operating funds.

Underground Conductors and Devices (367) - All underground conductors added included various projects paid from utility operating funds.

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

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

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

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION PLANT						
Poles and Fixtures (355)	0				0	29
Overhead Conductors and Devices (356)	0				0	30
Underground Conduit (357)	0				0	31
Underground Conductors and Devices (358)	0				0	32
Roads and Trails (359)	0				0	33
Total Transmission Plant	0	0	0	0	0	
DISTRIBUTION PLANT						
Land and Land Rights (360)	0				0	34
Structures and Improvements (361)	0				0	35
Station Equipment (362)	0				0	36
Storage Battery Equipment (363)	0				0	37
Poles, Towers and Fixtures (364)	237,252				237,252	38
Overhead Conductors and Devices (365)	388,473	196			388,669	39
Underground Conduit (366)	139,660	325			139,985	40
Underground Conductors and Devices (367)	850,400	46,975			897,375	41
Line Transformers (368)	0				0	42
Services (369)	24,992	11,308			36,300	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)	207,150				207,150	47
Total Distribution Plant	1,847,927	58,804	0	0	1,906,731	
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)	16,137				16,137	57
SCADA Equipment (397.1)	0				0	58
Miscellaneous Equipment (398)	0				0	59

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
GENERAL PLANT						
Other Tangible Property (399)	0				0	60
Total General Plant	16,137	0	0	0	16,137	
Total utility plant in service directly assignable	1,864,064	58,804	0	0	1,922,868	
Common Utility Plant Allocated to Electric Department (300)	0				0	61
Total utility plant in service	1,864,064	58,804	0	0	1,922,868	

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

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
STEAM PRODUCTION PLANT				
Structures and Improvements (311)	0	0.00%		1
Boiler Plant Equipment (312)	0	0.00%		2
Engines and Engine Driven Generators (313)	0	0.00%		3
Turbogenerator Units (314)	0	0.00%		4
Accessory Electric Equipment (315)	0	0.00%		5
Miscellaneous Power Plant Equipment (316)	0	0.00%		6
Total Steam Production Plant	0		0	
HYDRAULIC PRODUCTION PLANT				
Structures and Improvements (331)	0	0.00%		7
Reservoirs, Dams and Waterways (332)	0	0.00%		8
Water Wheels, Turbines and Generators (333)	0	0.00%		9
Accessory Electric Equipment (334)	0	0.00%		10
Miscellaneous Power Plant Equipment (335)	0	0.00%		11
Roads, Railroads and Bridges (336)	0	0.00%		12
Total Hydraulic Production Plant	0		0	
OTHER PRODUCTION PLANT				
Structures and Improvements (341)	0	0.00%		13
Fuel Holders, Producers and Accessories (342)	0	0.00%		14
Prime Movers (343)	0	0.00%		15
Generators (344)	0	0.00%		16
Accessory Electric Equipment (345)	0	0.00%		17
Miscellaneous Power Plant Equipment (346)	0	0.00%		18
Total Other Production Plant	0		0	
TRANSMISSION PLANT				
Structures and Improvements (352)	0	0.00%		19
Station Equipment (353)	0	0.00%		20
Towers and Fixtures (354)	0	0.00%		21
Poles and Fixtures (355)	0	0.00%		22
Overhead Conductors and Devices (356)	0	0.00%		23
Underground Conduit (357)	0	0.00%		24
Underground Conductors and Devices (358)	0	0.00%		25
Roads and Trails (359)	0	0.00%		26
Total Transmission Plant	0		0	
DISTRIBUTION PLANT				
Structures and Improvements (361)	26,293	2.70%	2,292	27
Station Equipment (362)	1,775,163	3.03%	105,637	28
Storage Battery Equipment (363)	0	0.00%		29

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314					0	4
315					0	5
316					0	6
	0	0	0	0	0	
331					0	7
332					0	8
333					0	9
334					0	10
335					0	11
336					0	12
	0	0	0	0	0	
341					0	13
342					0	14
343					0	15
344					0	16
345					0	17
346					0	18
	0	0	0	0	0	
352					0	19
353					0	20
354					0	21
355					0	22
356					0	23
357					0	24
358					0	25
359					0	26
	0	0	0	0	0	
361					28,585	27
362					1,880,800	28
363					0	29

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC

--Plant Financed by Utility or Municipality--

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
DISTRIBUTION PLANT				
Poles, Towers and Fixtures (364)	502,858	3.33%	28,497	30
Overhead Conductors and Devices (365)	732,522	3.33%	45,090	31
Underground Conduit (366)	53,932	2.50%	6,907	32
Underground Conductors and Devices (367)	852,480	3.33%	75,399	33
Line Transformers (368)	809,098	3.33%	56,881	34
Services (369)	547,231	3.33%	29,458	35
Meters (370)	305,192	3.33%	16,032	36
Installations on Customers' Premises (371)	0	0.00%		37
Leased Property on Customers' Premises (372)	0	0.00%		38
Street Lighting and Signal Systems (373)	527,997	3.33%	25,075	39
Total Distribution Plant	6,132,766		391,268	
GENERAL PLANT				
Structures and Improvements (390)	100,628	2.70%	6,627	40
Office Furniture and Equipment (391)	33,823	9.09%		41
Computer Equipment (391.1)	35,645	12.50%	4,812	42
Transportation Equipment (392)	316,951	12.50%	60,174	43
Stores Equipment (393)	1,028	6.67%		44
Tools, Shop and Garage Equipment (394)	80,547	6.67%		45
Laboratory Equipment (395)	10,137	5.00%		46
Power Operated Equipment (396)	208,791	10.00%		47
Communication Equipment (397)	16,423	8.33%		48
SCADA Equipment (397.1)	0	0.00%		49
Miscellaneous Equipment (398)	439	10.00%		50
Total General Plant	804,412		71,613	
Total accum. prov. directly assignable	6,937,178		462,881	
Common Utility Plant Allocated to Electric Department	0	0.00%		51
Total accum. prov. for depreciation	6,937,178		462,881	
GENERAL PLANT				
Other Tangible Property (399)	0	0.00%		52
Total General Plant	0		0	
Total accum. prov. directly assignable	6,937,178		462,881	

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
364					531,355	30
365					777,612	31
366					60,839	32
367					927,879	33
368					865,979	34
369	170				576,519	35
370	16,791				304,433	36
371					0	37
372					0	38
373					553,072	39
	<u>16,961</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>6,507,073</u>	
390					107,255	40
391					33,823	41
391.1	35,645				4,812	42
392					377,125	43
393					1,028	44
394					80,547	45
395					10,137	46
396					208,791	47
397					16,423	48
397.1					0	49
398					439	50
	<u>35,645</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>840,380</u>	
	<u>52,606</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>7,347,453</u>	
					0	51
	<u>52,606</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>7,347,453</u>	
399					0	52
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
	<u>52,606</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>7,347,453</u>	

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC

--Plant Financed by Contributions--

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

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

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

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

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

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
DISTRIBUTION PLANT				
Poles, Towers and Fixtures (364)	159,934	3.33%	7,901	30
Overhead Conductors and Devices (365)	234,865	3.33%	12,939	31
Underground Conduit (366)	21,098	2.50%	3,496	32
Underground Conductors and Devices (367)	287,626	3.33%	29,100	33
Line Transformers (368)	0	0.00%		34
Services (369)	2,252	3.33%	1,020	35
Meters (370)	0	0.00%		36
Installations on Customers' Premises (371)	0	0.00%		37
Leased Property on Customers' Premises (372)	0	0.00%		38
Street Lighting and Signal Systems (373)	81,542	3.33%	6,898	39
Total Distribution Plant	787,317		61,354	
GENERAL PLANT				
Structures and Improvements (390)	0	0.00%		40
Office Furniture and Equipment (391)	0	0.00%		41
Computer Equipment (391.1)	0	0.00%		42
Transportation Equipment (392)	0	0.00%		43
Stores Equipment (393)	0	0.00%		44
Tools, Shop and Garage Equipment (394)	0	0.00%		45
Laboratory Equipment (395)	0	0.00%		46
Power Operated Equipment (396)	0	0.00%		47
Communication Equipment (397)	7,393	8.33%	1,345	48
SCADA Equipment (397.1)	0	0.00%		49
Miscellaneous Equipment (398)	0	0.00%		50
Total General Plant	7,393		1,345	
Total accum. prov. directly assignable	794,710		62,699	
Common Utility Plant Allocated to Electric Department	0	0.00%		51
Total accum. prov. for depreciation	794,710		62,699	
GENERAL PLANT				
Other Tangible Property (399)	0	0.00%		52
Total General Plant	0		0	
Total accum. prov. directly assignable	794,710		62,699	

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
364					167,835	30
365					247,804	31
366					24,594	32
367					316,726	33
368					0	34
369					3,272	35
370					0	36
371					0	37
372					0	38
373					88,440	39
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>848,671</u>	
390					0	40
391					0	41
391.1					0	42
392					0	43
393					0	44
394					0	45
395					0	46
396					0	47
397					8,738	48
397.1					0	49
398					0	50
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>8,738</u>	
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>857,409</u>	
					0	51
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>857,409</u>	
399					0	52
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>857,409</u>	

TRANSMISSION AND DISTRIBUTION LINES

Classification (a)	Miles of Line Owned					Total End of Year (f)	
	First of Year (b)	Additions During Year (c)	Retirements During Year (d)	Adjustments During Year (e)			
Primary Distribution System Voltage(s) -- Urban							
Pole Lines							
2.4/4.16 kV (4kV)	21				21		1
7.2/12.5 kV (12kV)	28				28		2
14.4/24.9 kV (25kV)	0				0		3
Other:							
240V	12				12		4
Underground Lines							
2.4/4.16 kV (4kV)	12				12		5
7.2/12.5 kV (12kV)	24	1			25		6
14.4/24.9 kV (25kV)	0				0		7
Other:							
240V	3	1			4		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:							
240V	1				1		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. A farm is a tract of land used to raise or produce agricultural and dairy products, for raising livestock, poultry, game, fur-bearing animals, or for floriculture, or similar purposes, and embracing not less than 3 acres; or, if small, where the principal income of the operator is derived therefrom.

Particulars (a)	Amount (b)	
Customers added on rural lines during year:		1
Farm Customers		2
Nonfarm Customers		3
Total	0	4
Customers on rural lines at end of year:		5
Rural Customers (served at rural rates):		6
Farm		7
Nonfarm		8
Total	0	9
Customers served at other than rural rates:		10
Farm	56	11
Nonfarm	114	12
Total	170	13
Total customers on rural lines at end of year	170	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	28,243	Monday	01/12/2009	10:00	15,019	1
February	02	28,416	Tuesday	02/03/2009	14:00	14,193	2
March	03	27,136	Wednesday	03/11/2009	10:00	14,356	3
April	04	26,126	Monday	04/27/2009	12:00	14,500	4
May	05	27,233	Thursday	05/21/2009	14:00	12,532	5
June	06	32,585	Wednesday	06/24/2009	16:00	14,750	6
July	07	28,558	Wednesday	07/15/2009	16:00	14,251	7
August	08	30,702	Monday	08/10/2009	17:00	15,177	8
September	09	29,822	Tuesday	09/15/2009	12:00	16,070	9
October	10	26,443	Thursday	10/08/2009	12:00	14,548	10
November	11	26,365	Monday	11/30/2009	18:00	13,948	11
December	12	28,474	Tuesday	12/15/2009	19:00	13,718	12
Total		340,103				173,062	

System Name SHEBOYGAN FALLS UTILITY

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

Type of Reading	Supplier
60 minutes integrated	ALLIANT ENERGY

ELECTRIC ENERGY ACCOUNT

Particulars (a)	kWh (000's) (b)	
Source of Energy		
Generation (excluding Station Use):		
Fossil Steam		1
Nuclear Steam		2
Hydraulic		3
Internal Combustion Turbine		4
Internal Combustion Reciprocating		5
Non-Conventional (wind, photovoltaic, etc.)		6
Total Generation	0	7
Purchases	173,057	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	173,057	15
Disposition of Energy		
Sales to Ultimate Consumers (including interdepartmental sales)	166,887	18
Sales For Resale		19
Energy Used by the Company (excluding station use):		
Electric Utility	27	21
Common (office, shops, garages, etc. serving 2 or more util. depts.)	74	22
Total Used by Company	101	23
Total Sold and Used	166,988	24
Energy Losses:		
Transmission Losses (if applicable)		26
Distribution Losses	6,069	27
Total Energy Losses	6,069	28
Loss Percentage (% Total Energy Losses of Total Source of Energy)	3.5069%	29
Total Disposition of Energy	173,057	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	3,764	28,639		1
RURAL	RG-1	170	2,127		2
Total Sales for Residential Sales		3,934	30,766		
Commercial & Industrial					
COMMERCIAL	CG-1	418	8,266		3
INTERDEPT - SALES TO WATER DEPT	CG-1	1	690		4
SMALL POWER CP-1	CP-1	40	8,119		5
LARGE POWER CP-2	CP-2	13	15,536		6
INDUSTRIAL POWER CP-3	CP-3	3	59,519		7
INDUSTRIAL POWER CP-4	CP-4	2	43,260		8
Total Sales for Commercial & Industrial		477	135,390		
Public Street & Highway Lighting					
STREET LIGHTS	MS-1	2	610		9
SECURITY LIGHTS	MS-2	42	121		10
Total Sales for Public Street & Highway Lighting		44	731		
Sales for Resale					
NONE					11
Total Sales for Sales for Resale		0	0		
TOTAL SALES FOR ELECTRICITY		4,455	166,887		

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)	
		2,502,170	114,609	2,616,779	1
		177,724	7,977	185,701	2
0	0	2,679,894	122,586	2,802,480	
		725,389	31,465	756,854	3
		42,292	2,093	44,385	4
35,441	48,385	737,124	31,514	768,638	5
63,422	80,510	1,516,552	65,258	1,581,810	6
121,278	135,547	4,588,423	232,872	4,821,295	7
93,519	120,755	3,055,462	154,964	3,210,426	8
313,660	385,197	10,665,242	518,166	11,183,408	
		112,048	2,214	114,262	9
		13,759	447	14,206	10
0	0	125,807	2,661	128,468	
				0	11
0	0	0	0	0	
313,660	385,197	13,470,943	643,413	14,114,356	

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	ALLIANT ENERGY				1
Point of Delivery	SHEBOYGAN FALLS				2
Type of Power Purchased (firm, dump, etc.)	FIRM				3
Voltage at Which Delivered	69 KV				4
Point of Metering	SHEBOYGAN FALLS				5
Total of 12 Monthly Maximum Demands -- kW	340,103				6
Average load factor	69.7037%				7
Total Cost of Purchased Power	11,762,839				8
Average cost per kWh	0.0680				9
On-Peak Hours (if applicable)					10
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	11
January	7,407	7,611			12
February	7,255	6,937			13
March	6,990	7,366			14
April	7,547	6,953			15
May	6,520	6,012			16
June	7,340	7,409			17
July	7,454	6,796			18
August	7,773	7,404			19
September	7,639	8,431			20
October	7,303	7,245			21
November	6,767	7,181			22
December	6,767	6,950			23
Total kWh (000)	86,762	86,295			24

Footnotes:

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

Footnotes:

SUBSTATION EQUIPMENT

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

Particulars (a)	Utility Designation				(f)
	(b)	(c)	(d)	(e)	
Name of Substation	ADAM ST	MONROE	NORTH SIDE	WEST SIDE	1
Voltage--High Side	69,000	69,000	69,000	69,000	2
Voltage--Low Side	4,160	4,160	12,470	12,470	3
Num. Main Transformers in Operation	2	2	1	2	4
Total Capacity of Transformers in kVA	19,500	20,000	10,000	21,900	5
Number of Spare Transformers on Hand					6
15-Minute Maximum Demand in kW					7
Dt and Hr of Such Maximum Demand					8
Kwh Output					9
Footnotes					10

SUBSTATION EQUIPMENT (continued)

Particulars (g)	Utility Designation				(l)
	(h)	(i)	(j)	(k)	
Name of Substation					11
Voltage--High Side					12
Voltage--Low Side					13
Num. of Main Transformers in Operation					14
Total Capacity of Transformers in kVA					15
Number of Spare Transformers on Hand					16
15-Minute Maximum Demand in kW					17
Dt and Hr of Such Maximum Demand					18
Kwh Output					19
Footnotes					20

SUBSTATION EQUIPMENT (continued)

Particulars (m)	Utility Designation				(r)
	(n)	(o)	(p)	(q)	
Name of Substation					21
Voltage--High Side					22
Voltage--Low Side					23
Num. of Main Transformers in Operation					24
Capacity of Transformers in kVA					25
Number of Spare Transformers on Hand					26
15-Minute Maximum Demand in kW					27
Dt and Hr of Such Maximum Demand					28
Kwh Output					29
Footnotes					30

ELECTRIC DISTRIBUTION METERS & LINE TRANSFORMERS

Particulars (a)	Number of Watt-Hour Meters (b)	Line Transformers		13
		Number (c)	Total Cap. (kVA) (d)	
Number first of year	4,760	1,590	46,517	1
Acquired during year	849	30	1,050	2
Total	5,609	1,620	47,567	3
Retired during year	510			4
Sales, transfers or adjustments increase (decrease)				5
Number end of year	5,099	1,620	47,567	6
Number end of year accounted for as follows:				7
In customers' use	4,748	1,398	28,855	8
In utility's use	16	12	1,187	9
Locked meters on customers' premises				10
In stock	335	210	17,525	11
Total end of year	5,099	1,620	47,567	12

STREET LIGHTING EQUIPMENT

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

Particulars (a)	Watts (b)	Number Each Type (c)	kWh Used Annually (d)	
Street Lighting Non-Ornamental				
Sodium Vapor	100	48	44,400	1
Sodium Vapor	250	165	11,445	2
Sodium Vapor	400	8	554	3
Total		221	56,399	
Ornamental				
Sodium Vapor	70	305	158,219	4
Sodium Vapor	100	414	382,950	5
Sodium Vapor	150	20	9,250	6
Total		739	550,419	
Other				
NONE				7
Total		0	0	