



3014 (02-05-09)

ANNUAL REPORT

OF

Name: VIOLA MUNICIPAL WATER AND ELECTRIC UTILITIES

Principal Office: 106 WEST WISCONSIN
P.O. BOX 38
VIOLA, WI 54664

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.

SIGNATURE PAGE

I BETH CAMPBELL of
(Person responsible for accounts)

VIOLA MUNICIPAL WATER AND ELECTRIC UTILITIES, certify that I
(Utility Name)

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

(Signature of person responsible for accounts) 03/13/2010
(Date)

ADMINISTRATOR/CLERK/TREASURER
(Title)

SIGNATURE PAGE

Signature Page (Page ii)

General footnotes

(Vig & Associates, LLC)

To the Village Board
Viola Municipal Electric & Water Utility
Viola, Wisconsin 54664

We have compiled the balance sheets of the Viola Municipal Electric & Water Utility, an enterprise fund of the Village of Viola, Wisconsin, as of December 31, 2009 and 2008, and the related statements of income and retained earnings for the years then ended, included in the accompanying prescribed form, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. We have also compiled the supplementary information presented in the prescribed form.

Our compilation was limited to presenting, in the form prescribed by the Public Service Commission of Wisconsin, information that is the representation of management. We have not audited or reviewed the financial statements and supplementary information referred to above and, accordingly, do not express an opinion or any other form of assurance on them.

These financial statements and the supplementary information are presented in accordance with the requirements of the Public Service Commission of Wisconsin, which differ from generally accepted accounting principles. Accordingly, the financial statements and supplementary information are not designed for those who are not informed about such differences.

Vig & Associates, LLC
March 13, 2010

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

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: VIOLA MUNICIPAL WATER AND ELECTRIC UTILITIES

Utility Address: 106 WEST WISCONSIN
P.O. BOX 38
VIOLA, WI 54664

When was utility organized? 5/1/1942

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: BETH CAMPBELL

Title: VILLAGE CLERK

Office Address:

P.O. BOX 38
VIOLA, WI 54664

Telephone: (608) 627 - 1831

Fax Number: (608) 627 - 1700

Email Address: beth_arlene@yahoo.com

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

Name: JOHN E VIG

Title: MANAGING MEMBER

Office Address: VIG & ASSOCIATES, LLC

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

Telephone: (608) 637 - 2082

Fax Number: (608) 637 - 3021

Email Address: JACKV@VIGASSOCIATES.COM

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

Name: GARY ERLANDSON

Title: CHAIRMAN

Office Address:

P.O. BOX 38
VIOLA, WI 54664

Telephone:

Fax Number:

Email Address:

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

YES

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

Name: JOHN E VIG

Title: MANAGING MEMBER

Office Address: VIG & ASSOCIATES, LLC

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

Telephone: (608) 637 - 2082

Fax Number: (608) 637 - 3021

Email Address: JACKV@VIGASSOCIATES.COM

IDENTIFICATION AND OWNERSHIP

Date of most recent audit report:

Period covered by most recent audit: DECEMBER 31, 2009

Names and titles of utility management including manager or superintendent:

Name: DAN BAKER

Title: WATER UTILITY OPERATOR

Office Address:

P.O. BOX 38
VIOLA, WI 54664

Telephone: (608) 627 - 1831

Fax Number: (608) 627 - 1700

Email Address:

Name: JOSEPH HANSON

Title: ELECTRIC UTILITY OPERATOR

Office Address:

P.O. BOX 38
VIOLA, WI 54664

Telephone: (608) 627 - 1831

Fax Number: (608) 627 - 1700

Email Address:

Name of utility commission/committee: UTILITY COMMITTEE

Names of members of utility commission/committee:

- BETH CAMPBELL
- GARY ERLANSON
- HUGH OLIVER
- WAYNE SCHREIBER
- HEATH WALLACE

Is sewer service rendered by the utility? NO

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

Date of Ordinance: [REDACTED]

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

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

Firm Name: NONE

Contact Person:

Title:

Telephone:

Fax Number:

Email Address:

Contract/Agreement beginning-ending dates:

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

IDENTIFICATION AND OWNERSHIP

Identification and Ownership (Page iv)

General footnotes

THE ACTUAL AUDIT REPORT DATE WILL BE DIFFERENT FROM THAT REPORTED HERE AS SAS 103 REQUIRES AN AUDITOR TO DATE THE AUDIT REPORT WHEN ALL DOCUMENTATION, REVIEW, AND DISCLOSURES ARE COMPLETED. THE DATE OF THE AUDIT REPORT IS ANTICIPATED TO BE IN MAY 2010.

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	667,874	603,021	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	479,718	450,981	2
Depreciation Expense (403)	79,797	77,464	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	66,517	65,237	5
Total Operating Expenses	626,032	593,682	
Net Operating Income	41,842	9,339	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	41,842	9,339	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	6,018	19,014	10
Miscellaneous Nonoperating Income (421)	0	317,500	11
Total Other Income	6,018	336,514	
Total Income	47,860	345,853	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(12,369)	(12,369)	12
Other Income Deductions (426)	46,627	44,451	13
Total Miscellaneous Income Deductions	34,258	32,082	
Income Before Interest Charges	13,602	313,771	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	26,758	26,816	14
Amortization of Debt Discount and Expense (428)	203	0	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	0	4,137	18
Interest Charged to Construction--Cr. (432)	0	0	19
Total Interest Charges	26,961	30,953	
Net Income	(13,359)	282,818	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	2,484,589	2,201,771	20
Balance Transferred from Income (433)	(13,359)	282,818	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)	2,471,230	2,484,589	

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	667,874	0	667,874	1
Total (Acct. 400):	667,874	0	667,874	
Operation and Maintenance Expense (401-402):				
Derived	479,718	0	479,718	2
Total (Acct. 401-402):	479,718	0	479,718	
Depreciation Expense (403):				
Derived	79,797	0	79,797	3
Total (Acct. 403):	79,797	0	79,797	
Amortization Expense (404-407):				
Derived	0	0	0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	66,517	0	66,517	5
Total (Acct. 408):	66,517	0	66,517	
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:	41,842	0	41,842	
OTHER INCOME				
Income from Merchandising, Jobbing and Contract Work (415-416):				
Derived	0	0	0	8
Total (Acct. 415-416):	0	0	0	
Income from Nonutility Operations (417):				
NONE			0	9
Total (Acct. 417):	0	0	0	
Nonoperating Rental Income (418):				
NONE			0	10
Total (Acct. 418):	0	0	0	
Interest and Dividend Income (419):				
INTEREST INCOME	6,018		6,018	11
Total (Acct. 419):	6,018	0	6,018	
Miscellaneous Nonoperating Income (421):				
Contributed Plant - Water			0	12
Contributed Plant - Electric			0	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	0	0	
TOTAL OTHER INCOME:	6,018	0	6,018	
MISCELLANEOUS INCOME DEDUCTIONS				
Miscellaneous Amortization (425):				
Regulatory Liability (253) Amortization	(12,369)	0	(12,369)	15
NONE			0	16
Total (Acct. 425):	(12,369)	0	(12,369)	
Other Income Deductions (426):				
Depreciation Expense on Contributed Plant - Water	0	18,467	18,467	17
Depreciation Expense on Contributed Plant - Electric	0	28,160	28,160	18
NONE			0	19
Total (Acct. 426):	0	46,627	46,627	
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(12,369)	46,627	34,258	
INTEREST CHARGES				
Interest on Long-Term Debt (427):				
Derived	26,758	0	26,758	20
Total (Acct. 427):	26,758	0	26,758	
Amortization of Debt Discount and Expense (428):				
AMORTIZATION OF DEBT DISCOUNT	203		203	21
Total (Acct. 428):	203	0	203	
Amortization of Premium on Debt--Cr. (429):				
NONE			0	22
Total (Acct. 429):	0	0	0	
Interest on Debt to Municipality (430):				
Derived	0	0	0	23
Total (Acct. 430):	0	0	0	
Other Interest Expense (431):				
Derived	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:	26,961	0	26,961	
NET INCOME:	33,268	(46,627)	(13,359)	
EARNED SURPLUS				
Unappropriated Earned Surplus (Beginning of Year) (216):				
Derived	923,232	1,561,357	2,484,589	26
Total (Acct. 216):	923,232	1,561,357	2,484,589	

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	33,268	(46,627)	(13,359)	27
Total (Acct. 433):	33,268	(46,627)	(13,359)	
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):	956,500	1,514,730	2,471,230	

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

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

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	131,839	536,035	0	0	667,874	1
Less: interdepartmental sales	0	3,071	0	0	3,071	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		1			1	5
Other Increases or (Decreases)						
to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	131,839	532,963	0	0	664,802	

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	29,831	0	29,831	1
Electric operating expenses	62,099	0	62,099	2
Gas operating expenses	0	0	0	3
Heating operating expenses	0	0	0	4
Sewer operating expenses	0	0	0	5
Merchandising and jobbing	0	0	0	6
Other nonutility expenses	0	0	0	7
Water utility plant accounts	0	0	0	8
Electric utility plant accounts	0	0	0	9
Gas utility plant accounts	0	0	0	10
Heating utility plant accounts	0	0	0	11
Sewer utility plant accounts	0	0	0	12
Accum. prov. for depreciation of water plant	0	0	0	13
Accum. prov. for depreciation of electric plant	0	0	0	14
Accum. prov. for depreciation of gas plant	0	0	0	15
Accum. prov. for depreciation of heating plant	0	0	0	16
Accum. prov. for depreciation of sewer plant	0	0	0	17
Clearing accounts	0	0	0	18
All other accounts	0	0	0	19
Total Payroll	91,930	0	91,930	

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	0.9	1
Electric	1.6	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)	4,067,154	4,050,373	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	1,293,573	1,165,939	2
Net Utility Plant	2,773,581	2,884,434	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Sinking Funds (125)	49,080	44,905	7
Depreciation Fund (126)	0	0	8
Other Special Funds (128)	0	0	9
Total Other Property and Investments	49,080	44,905	
CURRENT AND ACCRUED ASSETS			
Cash (131)	680,251	591,800	10
Special Deposits (134)	0	0	11
Working Funds (135)			12
Temporary Cash Investments (136)			13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	62,655	64,456	15
Other Accounts Receivable (143)	4,948	38,285	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	0	0	18
Plant Materials and Operating Supplies (154)	38,136	33,514	19
Merchandise (155)	0	0	20
Other Materials and Supplies (156)	0	0	21
Stores Expense (163)	0	0	22
Prepayments (165)	0	0	23
Interest and Dividends Receivable (171)			24
Accrued Utility Revenues (173)			25
Miscellaneous Current and Accrued Assets (174)			26
Total Current and Accrued Assets	785,990	728,055	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	3,857	4,060	27
Extraordinary Property Losses (182)	0	0	28
Preliminary Survey and Investigation Charges (183)	0	0	29
Clearing Accounts (184)	0	0	30
Temporary Facilities (185)	0	0	31
Miscellaneous Deferred Debits (186)	0	0	32
Total Deferred Debits	3,857	4,060	
Total Assets and Other Debits	3,612,508	3,661,454	

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)	121,248	121,248	33
Appropriated Earned Surplus (215)			34
Unappropriated Earned Surplus (216)	2,471,230	2,484,589	35
Total Proprietary Capital	2,592,478	2,605,837	
LONG-TERM DEBT			
Bonds (221)	743,238	759,432	36
Advances from Municipality (223)	0	0	37
Other Long-Term Debt (224)	0	0	38
Total Long-Term Debt	743,238	759,432	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	39
Accounts Payable (232)	36,293	37,633	40
Payables to Municipality (233)	0	0	41
Customer Deposits (235)			42
Taxes Accrued (236)	54,894	54,357	43
Interest Accrued (237)	4,660	5,268	44
Tax Collections Payable (241)			45
Miscellaneous Current and Accrued Liabilities (242)	7,776	10,948	46
Total Current and Accrued Liabilities	103,623	108,206	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	47
Customer Advances for Construction (252)			48
Other Deferred Credits (253)	173,169	187,979	49
Total Deferred Credits	173,169	187,979	
OPERATING RESERVES			
Property Insurance Reserve (261)			50
Injuries and Damages Reserve (262)			51
Pensions and Benefits Reserve (263)			52
Miscellaneous Operating Reserves (265)			53
Total Operating Reserves	0	0	
Total Liabilities and Other Credits	3,612,508	3,661,454	

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	1,884,157	0	0	2,166,216	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)	717,287	0	0	1,376,957	2
Utility Plant in Service - Contributed Plant (101.2)	1,167,790	0	0	805,120	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)					8
Total Utility Plant	1,885,077	0	0	2,182,077	
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)	46,521	0	0	763,943	9
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	253,760	0	0	229,349	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	300,281	0	0	993,292	
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	1,584,796	0	0	1,188,785	

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)	33,956	695,501			729,457	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	16,065	63,732			79,797	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	877				877	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	556	6,800			7,356	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	17,498	70,532	0	0	88,030	16
Debits during year						17
Book cost of plant retired	4,933	2,090			7,023	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	4,933	2,090	0	0	7,023	25
Balance end of year (111.1)	46,521	763,943	0	0	810,464	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)	235,293	201,189			436,482	1
Credits During Year						2
Accruals:						3
Charged Other Income Deductions (426)	18,467	28,160			46,627	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	18,467	28,160	0	0	46,627	16
Debits during year						17
Book cost of plant retired	0	0			0	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	0	0	0	0	0	25
Balance end of year (111.2)	253,760	229,349	0	0	483,109	26
Footnotes						27

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

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

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

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

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)	7,822				7,822	5,478	1
Fuel stock expenses (152)					0	0	2
Plant mat. & oper. sup. (154)			25,220		25,220	24,288	3
Total Electric Utility					33,042	29,766	

Account	Total End of Year	Amount Prior Year	
Electric utility total	33,042	29,766	1
Water utility (154)	5,094	3,748	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	38,136	33,514	

**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)				
WATER 2008 MRB	0	428	3,857	1
Total			3,857	
Unamortized premium on debt (251)				
NONE				2
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	121,248	1
Changes during year (explain):		
NONE		2
Balance end of year	<u><u>121,248</u></u>	

BONDS (ACCT. 221)

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
WATER SYSTEM MRBS	07/09/1990	06/01/2030	5.00%	168,400	1
ELECTRIC SYSTEM MRBS	07/01/2002	07/07/2007	4.74%	261,891	2
WATER SYSTEM MRBS	12/31/2008	05/01/2028	1.42%	312,947	3
Total Bonds (Account 221):				743,238	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

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

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	54,357	1
Accruals:		
Charged water department expense	37,802	2
Charged electric department expense	28,715	3
Charged sewer department expense	182	4
Other (explain):		
NONE		5
Total Accruals and other credits	66,699	
Taxes paid during year:		
County, state and local taxes	54,357	6
Social Security taxes	7,278	7
PSC Remainder Assessment	536	8
Other (explain):		
LICENSE FEES	3,991	9
Total payments and other debits	66,162	
Balance end of year	54,894	

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)					
1990 WATER MRB	721	12,612	12,286	1,047	1
ELECTRIC MRB	4,448	14,146	15,080	3,514	2
2008 WATER MRB	99			99	3
Subtotal	5,268	26,758	27,366	4,660	
Advances from Municipality (223)					
NONE	0			0	4
Subtotal	0	0	0	0	
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	5,268	26,758	27,366	4,660	

DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Sinking Funds (125):		
DEPRECIATION RESERVE - CD'S	49,080	3
Total (Acct. 125):	49,080	
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	8,367	8
Electric	54,288	9
Sewer (Regulated)		10
Other (specify):		
NONE		11
Total (Acct. 142):	62,655	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		12
Merchandising, jobbing and contract work		13
Other (specify):		
OTHER ACCOUNTS RECEIVABLE	4,948	14
Total (Acct. 143):	4,948	
Receivables from Municipality (145):		
NONE		15
Total (Acct. 145):	0	
Prepayments (165):		
NONE		16
Total (Acct. 165):	0	

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)
Extraordinary Property Losses (182):		
NONE		17
Total (Acct. 182):		0
Preliminary Survey and Investigation Charges (183):		
NONE		18
Total (Acct. 183):		0
Clearing Accounts (184):		
NONE		19
Total (Acct. 184):		0
Temporary Facilities (185):		
NONE		20
Total (Acct. 185):		0
Miscellaneous Deferred Debits (186):		
NONE		21
Total (Acct. 186):		0
Payables to Municipality (233):		
NONE		22
Total (Acct. 233):		0
Other Deferred Credits (253):		
Regulatory Liability		173,169
NONE		24
Total (Acct. 253):		173,169

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)	716,827	1,369,026	0	0	2,085,853	1
Materials and Supplies	4,421	31,404	0	0	35,825	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (111.1)	40,238	729,722	0	0	769,960	4
Customer Advances for Construction					0	5
Regulatory Liability	107,652	71,701	0	0	179,353	6
NONE					0	7
Average Net Rate Base	573,358	599,007	0	0	1,172,365	
Net Operating Income	18,800	23,042	0	0	41,842	8
Net Operating Income as a percent of						
Average Net Rate Base	3.28%	3.85%	N/A	N/A	3.57%	

**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	111,364	74,174	0	0	185,538	1
Add credits during year:						
NONE					0	2
Deduct charges:						
Miscellaneous Amortization (425)	7,424	4,945	0	0	12,369	3
Other (specify):						
NONE					0	4
Balance End of Year	103,940	69,229	0	0	173,169	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

NONE

2. Leaseholder changes.

NONE

3. Extensions of service.

NONE

4. Estimated changes in revenues due to rate changes.

ELECTRIC UTILITY RATES INCREASED EFFECTIVE MARCH 25, 2009 PER DOCKET #6130-ER-102. WATER UTILITY RATES INCREASED EFFECTIVE SEPTEMBER 25, 2009 PER DOCKET #6130-WQ-101. REVENUES HAVE INCREASED ACCORDINGLY.

5. Obligations incurred or assumed, excluding commercial paper.

NONE

6. Formal proceedings with the Public Service Commission.

ELECTRIC UTILITY APPLICATION TO INCREASE RATES APPROVED PER DOCKET #6130-ER-102. WATER UTILITY APPLICATION TO INCREASE RATES APPROVED PER DOCKET #6130-WQ-101.

7. Any additional matters.

NONE

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	128,003	131,118	1
Total Sales of Water	128,003	131,118	
Other Operating Revenues			
Forfeited Discounts (470)	548	637	2
Rents from Water Property (472)	0	0	3
Interdepartmental Rents (473)	0	0	4
Other Water Revenues (474)	3,288	1,050	5
Total Other Operating Revenues	3,836	1,687	
Total Operating Revenues	131,839	132,805	
Operation and Maintenance Expenses			
Source of Supply Expenses (600-605)	588	982	6
Pumping Expenses (620-625)	9,790	11,738	7
Water Treatment Expenses (630-635)	5,713	5,488	8
Transmission and Distribution Expenses (640-655)	9,003	9,768	9
Customer Accounts Expenses (901-906)	9,904	10,772	10
Sales Expenses (910)	0	0	11
Administrative and General Expenses (920-935)	33,261	37,777	12
Total Operation and Maintenance Expenses	68,259	76,525	
Other Operating Expenses			
Depreciation Expense (403)	16,065	14,067	13
Amortization Expense (404-407)		0	14
Taxes (408)	28,715	29,022	15
Total Other Operating Expenses	44,780	43,089	
Total Operating Expenses	113,039	119,614	
NET OPERATING INCOME	18,800	13,191	

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)	285	10,132	59,460	5
Commercial (461.2)	38	1,304	7,369	6
Industrial (461.3)				7
Public Authority (461.4)	21	1,384	8,002	8
Total Metered Sales to General Customers (461)	344	12,820	74,831	
Private Fire Protection Service (462)	1		1,872	9
Public Fire Protection Service (463)	1		51,300	10
Other Water Sales (465)				11
Sales for Resale (466)		0	0	12
Interdepartmental Sales (467)				13
Total Sales of Water	346	12,820	128,003	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

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

OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		1
Other (specify):		
Wholesale fire protection billed		2
Amount billed (usually per rate schedule F-1 or Fd-1)	51,300	3
NONE		4
Total Public Fire Protection Service (463)	51,300	
Forfeited Discounts (470):		
NONE		5
Customer late payment charges	548	6
Other (specify):		
Total Forfeited Discounts (470)	548	
Rents from Water Property (472):		
NONE		7
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE		8
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
OTHER MISCELLANEOUS	2,546	9
Return on net investment in meters charged to sewer department	742	10
Other (specify):		
Total Other Water Revenues (474)	3,288	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
SOURCE OF SUPPLY EXPENSES			
Operation Labor (600)		0	1
Purchased Water (601)		0	2
Operation Supplies and Expenses (602)		0	3
Maintenance of Water Source Plant (605)	588	982	4
Total Source of Supply Expenses	588	982	
PUMPING EXPENSES			
Operation Labor (620)	2,230	1,523	5
Fuel for Power Production (621)		0	6
Fuel or Power Purchased for Pumping (622)	3,092	3,597	7
Operation Supplies and Expenses (623)	2,889	4,467	8
Maintenance of Pumping Plant (625)	1,579	2,151	9
Total Pumping Expenses	9,790	11,738	
WATER TREATMENT EXPENSES			
Operation Labor (630)	3,135	2,293	10
Chemicals (631)	2,260	2,800	11
Operation Supplies and Expenses (632)	311	64	12
Maintenance of Water Treatment Plant (635)	7	331	13
Total Water Treatment Expenses	5,713	5,488	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Labor (640)	1,555	1,213	14
Operation Supplies and Expenses (641)	216	504	15
Maintenance of Distribution Reservoirs and Standpipes (650)	1,143	1,926	16
Maintenance of Mains (651)	1,863	1,897	17
Maintenance of Services (652)	2,173	1,853	18
Maintenance of Meters (653)	994	713	19
Maintenance of Hydrants (654)	1,059	1,662	20
Maintenance of Other Plant (655)		0	21
Total Transmission and Distribution Expenses	9,003	9,768	
CUSTOMER ACCOUNTS EXPENSES			
Meter Reading Labor (901)	1,387	1,525	22
Accounting and Collecting Labor (902)	6,024	7,070	23
Supplies and Expenses (903)	2,493	1,907	24
Uncollectible Accounts (904)	0	270	25

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
CUSTOMER ACCOUNTS EXPENSES			
Customer Service and Information Expenses (906)		0	26
Total Customer Accounts Expenses	9,904	10,772	
SALES EXPENSES			
Sales Expenses (910)		0	27
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	5,846	6,076	28
Office Supplies and Expenses (921)	4,112	3,962	29
Administrative Expenses Transferred--Credit (922)		0	30
Outside Services Employed (923)	7,254	3,785	31
Property Insurance (924)	424	396	32
Injuries and Damages (925)	1,762	2,284	33
Employee Pensions and Benefits (926)	9,378	16,504	34
Regulatory Commission Expenses (928)	123	0	35
Miscellaneous General Expenses (930)	1,367	992	36
Transportation Expenses (933)	1,356	2,119	37
Maintenance of General Plant (935)	1,639	1,659	38
Total Administrative and General Expenses	33,261	37,777	
Total Operation and Maintenance Expenses	68,259	76,525	

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 25%, but not less \$5,000, please explain.

ACCT 926: DECREASE DUE TO CHANGES IN EMPLOYEES ON HEALTH INSURANCE

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		26,330	26,330	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		182	181	2
Net property tax equivalent		26,148	26,149	
Social Security		2,449	2,752	3
PSC Remainder Assessment		118	121	4
Other (specify): NONE			0	5
Total tax expense		28,715	29,022	

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			Richland	Vernon			1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.178075	0.168325			3
County tax rate	mills		6.264301	5.031016			4
Local tax rate	mills		3.275065	3.281957			5
School tax rate	mills		9.354124	8.841979			6
Voc. school tax rate	mills		2.234692	2.112346			7
Other tax rate - Local	mills		0.000000	0.000000			8
Other tax rate - Non-Local	mills		0.000000	0.000000			9
Total tax rate	mills		21.306257	19.435623			10
Less: state credit	mills		1.568276	1.570711			11
Net tax rate	mills		19.737981	17.864912			12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		3.275065	3.281957			14
Combined School Tax Rate	mills		11.588816	10.954325			15
Other Tax Rate - Local	mills		0.000000	0.000000			16
Total Local & School Tax	mills		14.863881	14.236282			17
Total Tax Rate	mills		21.306257	19.435623			18
Ratio of Local and School Tax to Total	dec.		0.697630	0.732484			19
Total tax net of state credit	mills		19.737981	17.864912			20
Net Local and School Tax Rate	mills		13.769805	13.085761			21
Utility Plant, Jan. 1	\$	1,884,157	997,081	887,076			22
Materials & Supplies	\$	3,748	3,748	0			23
Subtotal	\$	1,887,905	1,000,829	887,076			24
Less: Plant Outside Limits	\$	13,340	0	13,340			25
Taxable Assets	\$	1,874,565	1,000,829	873,736			26
Assessment Ratio	dec.		0.953000	1.008200			27
Assessed Value	\$	1,834,691	953,790	880,901			28
Net Local & School Rate	mills		13.769805	13.085761			29
Tax Equiv. Computed for Current Year	\$	24,661	13,134	11,527			30
Tax Equivalent per 1994 PSC Report	\$	26,330					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	26,330					34
Footnotes							35

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT						
Organization (301)	0				0	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
Total Intangible Plant	0	0	0	0	0	
SOURCE OF SUPPLY PLANT						
Land and Land Rights (310)	0				0	4
Structures and Improvements (311)	81				81	5
Collecting and Impounding Reservoirs (312)	0				0	6
Lake, River and Other Intakes (313)	0				0	7
Wells and Springs (314)	13,101				13,101	8
Supply Mains (316)	0				0	9
Other Water Source Plant (317)	0				0	10
Total Source of Supply Plant	13,182	0	0	0	13,182	
PUMPING PLANT						
Land and Land Rights (320)	11,138				11,138	11
Structures and Improvements (321)	7,455				7,455	12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	59,010				59,010	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	0				0	16
Total Pumping Plant	77,603	0	0	0	77,603	
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)	2,967				2,967	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
Total Water Treatment Plant	2,967	0	0	0	2,967	
TRANSMISSION AND DISTRIBUTION PLANT						
Land and Land Rights (340)	22,989				22,989	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	59,471				59,471	24
Transmission and Distribution Mains (343)	356,591	4,072			360,663	25
Services (345)	51,493				51,493	26
Meters (346)	26,907	1,781	350		28,338	27
Hydrants (348)	26,338				26,338	28

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT						
Other Transmission and Distribution Plant (349)	0				0	29
Total Transmission and Distribution Plant	543,789	5,853	350	0	549,292	
GENERAL PLANT						
Land and Land Rights (389)	0				0	30
Structures and Improvements (390)	44,796				44,796	31
Office Furniture and Equipment (391)	0				0	32
Computer Equipment (391.1)	5,088				5,088	33
Transportation Equipment (392)	22,375		4,583		17,792	34
Stores Equipment (393)	0				0	35
Tools, Shop and Garage Equipment (394)	5,804				5,804	36
Laboratory Equipment (395)	0				0	37
Power Operated Equipment (396)	0				0	38
Communication Equipment (397)	763				763	39
SCADA Equipment (397.1)	0				0	40
Miscellaneous Equipment (398)	0				0	41
Total General Plant	78,826	0	4,583	0	74,243	
Total utility plant in service directly assignable	716,367	5,853	4,933	0	717,287	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	716,367	5,853	4,933	0	717,287	

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

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

If Plant in Service Additions, Accounts 316 or 343, are greater than zero AND Additions on the Mains schedule are zero, please explain.

A/C 343 TRANSMISSION AND DISTRIBUTION MAINS: CURRENT YEAR ADDITIONS ARE FINAL ENGINEERING COSTS RELATED TO THE 2008 WATERMAIN REPLACEMENT PROJECT. NO STATISTICAL ADDITIONS IN 2009.

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT						
Organization (301)	0				0	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
Total Intangible Plant	0	0	0	0	0	
SOURCE OF SUPPLY PLANT						
Land and Land Rights (310)	0				0	4
Structures and Improvements (311)	0				0	5
Collecting and Impounding Reservoirs (312)	0				0	6
Lake, River and Other Intakes (313)	0				0	7
Wells and Springs (314)	39,629				39,629	8
Supply Mains (316)	0				0	9
Other Water Source Plant (317)	0				0	10
Total Source of Supply Plant	39,629	0	0	0	39,629	
PUMPING PLANT						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	76,427				76,427	12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	29,722				29,722	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	0				0	16
Total Pumping Plant	106,149	0	0	0	106,149	
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)	98,792				98,792	24
Transmission and Distribution Mains (343)	714,978				714,978	25
Services (345)	132,899				132,899	26
Meters (346)	1,623				1,623	27
Hydrants (348)	73,720				73,720	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 \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT						
Other Transmission and Distribution Plant (349)	0				0	29
Total Transmission and Distribution Plant	1,022,012	0	0	0	1,022,012	
GENERAL PLANT						
Land and Land Rights (389)	0				0	30
Structures and Improvements (390)	0				0	31
Office Furniture and Equipment (391)	0				0	32
Computer Equipment (391.1)	0				0	33
Transportation Equipment (392)	0				0	34
Stores Equipment (393)	0				0	35
Tools, Shop and Garage Equipment (394)	0				0	36
Laboratory Equipment (395)	0				0	37
Power Operated Equipment (396)	0				0	38
Communication Equipment (397)	0				0	39
SCADA Equipment (397.1)	0				0	40
Miscellaneous Equipment (398)	0				0	41
Total General Plant	0	0	0	0	0	
Total utility plant in service directly assignable	1,167,790	0	0	0	1,167,790	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	1,167,790	0	0	0	1,167,790	

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			1,493	1,493	1
February			1,222	1,222	2
March			1,401	1,401	3
April			1,381	1,381	4
May			1,580	1,580	5
June			1,417	1,417	6
July			1,710	1,710	7
August			1,425	1,425	8
September			1,368	1,368	9
October			1,438	1,438	10
November			1,170	1,170	11
December			1,323	1,323	12
Total annual pumpage	0	0	16,928	16,928	

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):	16,928	1
Less: Gallons (000's) used in the treatment process:		2
Subtotal: Gallons (000's) entering distribution system:	16,928	3
Less: Gallons (000's) sold:	12,820	4
Gallons (000's) entering distribution system but not sold:	4,108	5
Estimated Water Usage:		6
Gallons (000's) used to flush mains:	650	7
Gallons (000's) used for fire protection:	300	8
Gallons (000's) used to prevent freezing of distribution system:		9
Gallons (000's) used for other system uses:		10
Subtotal Estimated Usage:	950	11
Estimated Water Losses:		12
Gallons (000's) lost due to main leaks or breaks:	57	13
Gallons (000's) lost due to service leaks or breaks:		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:	3,101	17
Subtotal of Estimated Losses:	3,158	18
Percentage of water entering distribution system sold:	76%	19
Percentage of unaccounted for water:	18%	20
If more than 25%, indicate causes:		21

If more than 25%, 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.)	102	22
Date of maximum: 01/17/2009		23
Cause of maximum: EQUIPMENT FAILURE		24
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)	9	25
Date of minimum: 08/14/2009		26
Total KWH used by the utility (include pumping, treatment facilities and other utility operations):	25,720	27
If water is purchased:		28
Vendor Name:		29
Point of Delivery:		30
What percentage of purchased water is surface water?		31
Number of main breaks repaired this year:		32
Number of service breaks repaired this year:		33
Population served (estimate the number of individuals served):		34
Inside municipality?	912	35
Outside municipality?	4	36

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
MCKINLEY STREET	4	400	8	720,000	Yes	1
RAILROAD STREET	3	350	14	288,000	Yes	2

SOURCES OF WATER SUPPLY - SURFACE WATERS

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

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	WELL 3	WELL 4		1
Location	RAILROAD STREET	MCKINLEY STREET		2
Purpose	P	P		3
Destination	R	R		4
Pump Manufacturer	F-M	F-M		5
Year Installed	2006	2006		6
Type	VERTICAL TURBINE	VERTICAL TURBINE		7
Actual Capacity (gpm)	200	500		8
Pump Motor or Standby Engine Mfr	US MOTORS	US MOTORS		9 10
Year Installed	2006	2006		11
Type	ELECTRIC	ELECTRIC		12
Horsepower	25	50		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 24
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	2		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R		3
Year constructed	1990		4
Primary material (earthen, steel, concrete, other)	CONCRETE		5
Elevation difference in feet (See Headnote 3.)	150		6
Total capacity in gallons (actual)	140,000		7
			8
WATER TREATMENT PLANT			9
Disinfection, type of equipment (gas, liquid, powder, other)	OTHER		10
Points of application (wellhouse, central facilities, booster station, other)	OTHER		11
Filters, type (gravity, pressure, other, none)	NONE		12
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.0000		13
Is a corrosion control chemical used (yes, no)?	N		14
Is water fluoridated (yes, no)?	N		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	4.000	1,762				1,762	1
M	D	6.000	13,223				13,223	2
P	D	6.000	10,234				10,234	3
M	D	8.000	5,883			(5,513)	370	4
P	D	8.000	1,415			5,513	6,928	5
Total Within Municipality			32,517	0	0	0	32,517	
P	D	8.000	1,350				1,350	6
Total Outside of Municipality			1,350	0	0	0	1,350	
Total Utility			33,867	0	0	0	33,867	

WATER SERVICES

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

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	319				319	24	1
M	1.000	57				57		2
M	1.250	2				2		3
M	1.500	1				1		4
M	2.000	5				5		5
M	4.000	2				2		6
M	6.000	1				1		7
M	8.000	1				1		8
Total Utility		388	0	0	0	388	24	

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	363	24	14		373	22	1
1.000	9				9	0	2
1.500	3				3	0	3
2.000	3				3	1	4
3.000	2				2	0	5
4.000	2				2	0	6
6.000	0				0	0	7
Total:	382	24	14	0	392	23	

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	318	32	0	10	1	12	373	1
1.000	0	5	0	4	0	0	9	2
1.500	0	0	0	3	0	0	3	3
2.000	0	1	0	2	0	0	3	4
3.000	0	0	0	1	1	0	2	5
4.000	0	0	0	1	1	0	2	6
6.000	0	0	0	0	0	0	0	7
Total:	318	38	0	21	3	12	392	

METERS

Meters (Page W-21)

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

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	1			2	3
Within Municipality	55			3	58
Total Fire Hydrants	56	0	0	5	61
Flushing Hydrants					
	0				0
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:	61
Number of distribution system valves end of year:	187
Number of distribution valves operated during year:	95

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

Hydrants and Distribution System Valves (Page W-22)

Explain all reported Adjustments.

THE UTILITY CONSULTED WITH AN ENGINEER TO UPGRADE THEIR WATER UTILITY MAP. ADJUSTMENTS ARE TO RESTATE STATISTICS TO ACTUAL.

ELECTRIC OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Electricity			
Sales of Electricity (440-448)	527,739	459,205	1
Total Sales of Electricity	527,739	459,205	
Other Operating Revenues			
Forfeited Discounts (450)	3,201	2,850	2
Miscellaneous Service Revenues (451)	5,095	8,161	3
Sales of Water and Water Power (453)	0	0	4
Rent from Electric Property (454)	0	0	5
Interdepartmental Rents (455)	0	0	6
Other Electric Revenues (456)	0	0	7
Amortization of Construction Grants (457)	0	0	8
Total Other Operating Revenues	8,296	11,011	
Total Operating Revenues	536,035	470,216	
Operation and Maintenance Expenses			
Power Production Expenses (500-546)	283,348	246,170	9
Transmission Expenses (550-553)	0	0	10
Distribution Expenses (560-576)	27,116	29,539	11
Customer Accounts Expenses (901-904)	34,523	29,819	12
Customer Service and Information Expenses (906)	0	0	13
Sales Expenses (910)	0	0	14
Administrative and General Expenses (920-935)	66,472	68,928	15
Total Operation and Maintenance Expenses	411,459	374,456	
Other Expenses			
Depreciation Expense (403)	63,732	63,397	16
Amortization Expense (404-407)		0	17
Taxes (408)	37,802	36,215	18
Total Other Expenses	101,534	99,612	
Total Operating Expenses	512,993	474,068	
NET OPERATING INCOME	23,042	(3,852)	

OTHER OPERATING REVENUES (ELECTRIC)

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

Particulars (a)	Amount (b)	
Forfeited Discounts (450):		
Customer late payment charges	3,201	1
Other (specify):		
NONE		2
Total Forfeited Discounts (450)	3,201	
Miscellaneous Service Revenues (451):		
OTHER MISCELLANEOUS REVENUES	472	3
POLE RENTALS	2,848	4
INSURANCE RECOVERIES	1,775	5
Total Miscellaneous Service Revenues (451)	5,095	
Sales of Water and Water Power (453):		
NONE		6
Total Sales of Water and Water Power (453)	0	
Rent from Electric Property (454):		
NONE		7
Total Rent from Electric Property (454)	0	
Interdepartmental Rents (455):		
NONE		8
Total Interdepartmental Rents (455)	0	
Other Electric Revenues (456):		
NONE		9
Total Other Electric Revenues (456)	0	
Amortization of Construction Grants (457):		
NONE		10
Total Amortization of Construction Grants (457)	0	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
POWER PRODUCTION EXPENSES			
STEAM POWER GENERATION EXPENSES			
Operation Supervision and Labor (500)	0	0	1
Fuel (501)	0	0	2
Operation Supplies and Expenses (502)	0	0	3
Steam from Other Sources (503)	0	0	4
Steam Transferred -- Credit (504)	0	0	5
Maintenance of Steam Production Plant (506)	0	0	6
Total Steam Power Generation Expenses	0	0	
HYDRAULIC POWER GENERATION EXPENSES			
Operation Supervision and Labor (530)	0	0	7
Water for Power (531)	0	0	8
Operation Supplies and Expenses (532)	0	0	9
Maintenance of Hydraulic Production Plant (535)	0	0	10
Total Hydraulic Power Generation Expenses	0	0	
OTHER POWER GENERATION EXPENSES			
Operation Supervision and Labor (538)	187	802	11
Fuel (539)	948	7,671	12
Operation Supplies and Expenses (540)	806	187	13
Maintenance of Other Power Production Plant (543)	5,156	13,116	14
Total Other Power Generation Expenses	7,097	21,776	
OTHER POWER SUPPLY EXPENSES			
Purchased Power (545)	276,251	224,394	15
Other Expenses (546)	0	0	16
Total Other Power Supply Expenses	276,251	224,394	
Total Power Production Expenses	283,348	246,170	
TRANSMISSION EXPENSES			
Operation Supervision and Labor (550)	0	0	17
Operation Supplies and Expenses (551)	0	0	18
Maintenance of Transmission Plant (553)	0	0	19
Total Transmission Expenses	0	0	
DISTRIBUTION EXPENSES			
Operation Supervision Expenses (560)	0	0	20
Line and Station Labor (561)	9,355	17,084	21
Line and Station Supplies and Expenses (562)	1,706	2,703	22
Street Lighting and Signal System Expenses (565)	2,725	1,386	23
Meter Expenses (566)	275	207	24

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
DISTRIBUTION EXPENSES			
Customer Installations Expenses (567)	128	35	25
Miscellaneous Distribution Expenses (569)	830	285	26
Maintenance of Structures and Equipment (571)	2,363	379	27
Maintenance of Lines (572)	8,078	6,523	28
Maintenance of Line Transformers (573)		0	29
Maintenance of Street Lighting and Signal Systems (574)	1,366	268	30
Maintenance of Meters (575)	290	669	31
Maintenance of Miscellaneous Distribution Plant (576)		0	32
Total Distribution Expenses	27,116	29,539	
CUSTOMER ACCOUNTS EXPENSES			
Meter Reading Labor (901)	3,029	3,773	33
Accounting and Collecting Labor (902)	13,256	14,756	34
Supplies and Expenses (903)	18,237	11,151	35
Uncollectible Accounts (904)	1	139	36
Customer Service and Information Expenses (906)		0	37
Total Customer Accounts Expenses	34,523	29,819	
SALES EXPENSES			
Sales Expenses (910)		0	38
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	5,906	5,878	39
Office Supplies and Expenses (921)	6,035	6,162	40
Administrative Expenses Transferred -- Credit (922)		0	41
Outside Services Employed (923)	7,890	3,625	42
Property Insurance (924)	2,232	2,092	43
Injuries and Damages (925)	2,529	2,910	44
Employee Pensions and Benefits (926)	22,012	29,566	45
Regulatory Commission Expenses (928)	3,628	1,123	46
Miscellaneous General Expenses (930)	8,268	4,947	47
Transportation Expenses (933)	6,185	5,975	48
Maintenance of General Plant (935)	1,787	6,650	49
Total Administrative and General Expenses	66,472	68,928	
Total Operation and Maintenance Expenses	411,459	374,456	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Electric Operation & Maintenance Expenses (Page E-03)

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

A/C 539 FUEL: DECREASE DUE TO FIRE, LESS FUEL EXPENSE DUE TO LESS GENERATION DURING THE YEAR, GENERATION ONLY FOR MONTHLY MAINTENANCE PURPOSES.

A/C 543 ELECTRIC OPERATION & MAINTENANCE: ELECTRICAL SURGE & FIRE OCCURRED IN APRIL AND THE GENERATOR WAS DOWN FOR REPAIRS AND MAINTENANCE FOR SEVERAL MONTHS. REPAIRS WERE 100% COVERED BY INSURANCE.

A/C 561 LINE AND STATION LABOR: DECREASE DUE TO CHANGE IN PAYROLL SETUP FROM ALLOCATION OF WAGES TO ACTUAL TIME SPENT.

A/C 903 SUPPLIES AND EXPENSE: INCREASE IS DUE TO A 1% INCREASE IN UTILITY COLLECTION FEES COMPARED TO 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		28,564	28,027	1
Social Security		4,829	5,243	2
Wisconsin Gross Receipts Tax		3,991	2,581	3
PSC Remainder Assessment		418	364	4
Other (specify): NONE			0	5
Total tax expense		37,802	36,215	

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			Richland	Vernon			1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.178075	0.168325			3
County tax rate	mills		6.264301	5.031016			4
Local tax rate	mills		3.275065	3.281957			5
School tax rate	mills		9.354124	8.841979			6
Voc. school tax rate	mills		2.234692	2.112346			7
Other tax rate - Local	mills		0.000000	0.000000			8
Other tax rate - Non-Local	mills		0.000000	0.000000			9
Total tax rate	mills		21.306257	19.435623			10
Less: state credit	mills		1.568276	1.570711			11
Net tax rate	mills		19.737981	17.864912			12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		3.275065	3.281957			14
Combined School Tax Rate	mills		11.588816	10.954325			15
Other Tax Rate - Local	mills		0.000000	0.000000			16
Total Local & School Tax	mills		14.863881	14.236282			17
Total Tax Rate	mills		21.306257	19.435623			18
Ratio of Local and School Tax to Total	dec.		0.697630	0.732484			19
Total tax net of state credit	mills		19.737981	17.864912			20
Net Local and School Tax Rate	mills		13.769805	13.085761			21
Utility Plant, Jan. 1	\$	2,166,216	1,087,813	1,078,403			22
Materials & Supplies	\$	29,766	14,883	14,883			23
Subtotal	\$	2,195,982	1,102,696	1,093,286			24
Less: Plant Outside Limits	\$	24,995	0	24,995			25
Taxable Assets	\$	2,170,987	1,102,696	1,068,291			26
Assessment Ratio	dec.		0.953000	1.008200			27
Assessed Value	\$	2,127,920	1,050,869	1,077,051			28
Net Local & School Rate	mills		13.769805	13.085761			29
Tax Equiv. Computed for Current Year	\$	28,564	14,470	14,094			30
Tax Equivalent per 1994 PSC Report	\$	13,744					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32 33
Tax equiv. for current year (see note 5)	\$	28,564					34
Footnotes							35

ELECTRIC UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT						
Organization (301)	475				475	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
Total Intangible Plant	475	0	0	0	475	
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)	1,793				1,793	18
Structures and Improvements (341)	21,177	4,649			25,826	19
Fuel Holders, Producers and Accessories (342)	1,480				1,480	20
Prime Movers (343)	0				0	21
Generators (344)	431,025				431,025	22
Accessory Electric Equipment (345)	14,100				14,100	23
Miscellaneous Power Plant Equipment (346)	0				0	24
Total Other Production Plant	469,575	4,649	0	0	474,224	
TRANSMISSION PLANT						
Land and Land Rights (350)	0				0	25
Structures and Improvements (352)	0				0	26
Station Equipment (353)	0				0	27
Towers and Fixtures (354)	0				0	28

ELECTRIC UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION PLANT						
Poles and Fixtures (355)	0				0	29
Overhead Conductors and Devices (356)	0				0	30
Underground Conduit (357)	0				0	31
Underground Conductors and Devices (358)	0				0	32
Roads and Trails (359)	0				0	33
Total Transmission Plant	0	0	0	0	0	
DISTRIBUTION PLANT						
Land and Land Rights (360)	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)	158,694				158,694	38
Overhead Conductors and Devices (365)	144,713				144,713	39
Underground Conduit (366)	121				121	40
Underground Conductors and Devices (367)	91,053			(795)	90,258	41
Line Transformers (368)	131,529		500		131,029	42
Services (369)	90,820			795	91,615	43
Meters (370)	27,365		1,590		25,775	44
Installations on Customers' Premises (371)	0				0	45
Leased Property on Customers' Premises (372)	0				0	46
Street Lighting and Signal Systems (373)	29,871	10,624			40,495	47
Total Distribution Plant	674,166	10,624	2,090	0	682,700	
GENERAL PLANT						
Land and Land Rights (389)	7,000				7,000	48
Structures and Improvements (390)	41,258				41,258	49
Office Furniture and Equipment (391)	2,009				2,009	50
Computer Equipment (391.1)	5,539				5,539	51
Transportation Equipment (392)	110,254				110,254	52
Stores Equipment (393)	0				0	53
Tools, Shop and Garage Equipment (394)	13,936	2,678			16,614	54
Laboratory Equipment (395)	3,246				3,246	55
Power Operated Equipment (396)	27,133				27,133	56
Communication Equipment (397)	6,505				6,505	57
SCADA Equipment (397.1)	0				0	58
Miscellaneous Equipment (398)	0				0	59
Other Tangible Property (399)	0				0	60
Total General Plant	216,880	2,678	0	0	219,558	
Total utility plant in service directly assignable	1,361,096	17,951	2,090	0	1,376,957	

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
Common Utility Plant Allocated to Electric Department (300)	0				0	61
Total utility plant in service	1,361,096	17,951	2,090	0	1,376,957	

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 Adjustments for any account are nonzero, please explain.

A/C 369 SERVICES: ADJUSTMENT IS FOR PRIOR YEAR ADDITIONS THAT WERE PUT TO UNDERGROUND CONDUCTORS AND DEVICES IN ERROR.

A/C 367 UNDERGROUND CONDUCTORS AND DEVICES: ADJUSTEMENT IS FOR PRIOR YEAR ADDITIONS THAT WERE ACTUALLY SERVICE ADDITIONS.

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT						
Organization (301)	0				0	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
Total Intangible Plant	0	0	0	0	0	
STEAM PRODUCTION PLANT						
Land and Land Rights (310)	0				0	4
Structures and Improvements (311)	0				0	5
Boiler Plant Equipment (312)	0				0	6
Engines and Engine Driven Generators (313)	0				0	7
Turbogenerator Units (314)	0				0	8
Accessory Electric Equipment (315)	0				0	9
Miscellaneous Power Plant Equipment (316)	0				0	10
Total Steam Production Plant	0	0	0	0	0	
HYDRAULIC PRODUCTION PLANT						
Land and Land Rights (330)	0				0	11
Structures and Improvements (331)	0				0	12
Reservoirs, Dams and Waterways (332)	0				0	13
Water Wheels, Turbines and Generators (333)	0				0	14
Accessory Electric Equipment (334)	0				0	15
Miscellaneous Power Plant Equipment (335)	0				0	16
Roads, Railroads and Bridges (336)	0				0	17
Total Hydraulic Production Plant	0	0	0	0	0	
OTHER PRODUCTION PLANT						
Land and Land Rights (340)	0				0	18
Structures and Improvements (341)	0				0	19
Fuel Holders, Producers and Accessories (342)	0				0	20
Prime Movers (343)	0				0	21
Generators (344)	315,047				315,047	22
Accessory Electric Equipment (345)	0				0	23
Miscellaneous Power Plant Equipment (346)	0				0	24
Total Other Production Plant	315,047	0	0	0	315,047	
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 \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION PLANT						
Poles and Fixtures (355)	0				0	29
Overhead Conductors and Devices (356)	0				0	30
Underground Conduit (357)	0				0	31
Underground Conductors and Devices (358)	0				0	32
Roads and Trails (359)	0				0	33
Total Transmission Plant	0	0	0	0	0	
DISTRIBUTION PLANT						
Land and Land Rights (360)	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)	38,497				38,497	38
Overhead Conductors and Devices (365)	60,847				60,847	39
Underground Conduit (366)	43,294				43,294	40
Underground Conductors and Devices (367)	135,811				135,811	41
Line Transformers (368)	37,320				37,320	42
Services (369)	31,570				31,570	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)	142,734				142,734	47
Total Distribution Plant	490,073	0	0	0	490,073	
GENERAL PLANT						
Land and Land Rights (389)	0				0	48
Structures and Improvements (390)	0				0	49
Office Furniture and Equipment (391)	0				0	50
Computer Equipment (391.1)	0				0	51
Transportation Equipment (392)	0				0	52
Stores Equipment (393)	0				0	53
Tools, Shop and Garage Equipment (394)	0				0	54
Laboratory Equipment (395)	0				0	55
Power Operated Equipment (396)	0				0	56
Communication Equipment (397)	0				0	57
SCADA Equipment (397.1)	0				0	58
Miscellaneous Equipment (398)	0				0	59

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
GENERAL PLANT						
Other Tangible Property (399)	0				0	60
Total General Plant	0	0	0	0	0	
Total utility plant in service directly assignable	805,120	0	0	0	805,120	
Common Utility Plant Allocated to Electric Department (300)	0				0	61
Total utility plant in service	805,120	0	0	0	805,120	

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

RURAL LINE CUSTOMERS

Rural lines are those serving mainly rural or farm customers. Farm Customer: Defined as a person or organization using electric service for the operation of an individual farm, or for residential use in living quarters on the farm occupied by persons principally engaged in the operation of the farm and by their families. 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	1	7
Nonfarm	2	8
Total	3	9
Customers served at other than rural rates:		10
Farm		11
Nonfarm		12
Total	0	13
Total customers on rural lines at end of year	3	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	1,132	Friday	01/16/2009	12:00	571	1
February	02	990	Wednesday	02/04/2009	11:00	474	2
March	03	916	Tuesday	03/03/2009	09:00	481	3
April	04	819	Wednesday	04/01/2009	10:00	407	4
May	05	739	Tuesday	05/19/2009	13:00	364	5
June	06	1,051	Tuesday	06/23/2009	18:00	382	6
July	07	823	Friday	07/10/2009	17:00	404	7
August	08	989	Friday	08/14/2009	15:00	431	8
September	09	835	Tuesday	09/15/2009	15:00	416	9
October	10	927	Thursday	10/22/2009	19:00	447	10
November	11	847	Monday	11/30/2009	18:00	432	11
December	12	1,047	Wednesday	12/16/2009	18:00	539	12
Total		11,115				5,348	

System Name DAIRYLAND POWER

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

Type of Reading	Supplier
15 minutes integrated	DPC

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	5
Non-Conventional (wind, photovoltaic, etc.)		6
Total Generation	5	7
Purchases	5,348	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	5,353	15
Disposition of Energy		
Sales to Ultimate Consumers (including interdepartmental sales)	4,958	18
Sales For Resale		19
Energy Used by the Company (excluding station use):		
Electric Utility		21
Common (office, shops, garages, etc. serving 2 or more util. depts.)		22
Total Used by Company	0	23
Total Sold and Used	4,958	24
Energy Losses:		
Transmission Losses (if applicable)		26
Distribution Losses	395	27
Total Energy Losses	395	28
Loss Percentage (% Total Energy Losses of Total Source of Energy)	7.3790%	29
Total Disposition of Energy	5,353	30

SALES OF ELECTRICITY BY RATE SCHEDULE

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

Type of Sales/Rate Class Title (a)	Rate Schedule (b)	Avg. No. of Customers (c)	kWh (000 Omitted) (d)	
Residential Sales				
RESIDENTIAL	RG-1	314	2,467	1
Total Sales for Residential Sales		314	2,467	
Commercial & Industrial				
LARGE COMMERCIAL	CP-1	3	1,254	2
INTERDEPARTMENTAL	GS-1	5	90	3
SMALL COMMERCIAL - RURAL	GS-1	1	3	4
SMALL COMMERCIAL AND INDUSTRIAL	GS-1	78	1,074	5
Total Sales for Commercial & Industrial		87	2,421	
Public Street & Highway Lighting				
STREET LIGHTING	MS-1	118	70	6
Total Sales for Public Street & Highway Lighting		118	70	
Sales for Resale				
NONE				7
Total Sales for Sales for Resale		0	0	
TOTAL SALES FOR ELECTRICITY		519	4,958	

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)	
		249,770	29,344	279,114	1
0	0	249,770	29,344	279,114	
4,069		95,293	14,018	109,311	2
		2,013	1,058	3,071	3
		388	58	446	4
		104,860	11,799	116,659	5
4,069	0	202,554	26,933	229,487	
		18,332	806	19,138	6
0	0	18,332	806	19,138	
				0	7
0	0	0	0	0	
4,069	0	470,656	57,083	527,739	

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	DAIRYLAND POWER				1
Point of Delivery	GENERATION STATION				2
Type of Power Purchased (firm, dump, etc.)	NONFIRM				3
Voltage at Which Delivered					4
Point of Metering	GENERATION STATION				5
Total of 12 Monthly Maximum Demands -- kW	11,115				6
Average load factor	65.9112%				7
Total Cost of Purchased Power	276,251				8
Average cost per kWh	0.0517				9
On-Peak Hours (if applicable)	5348				10
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	11
January	571				12
February	474				13
March	481				14
April	407				15
May	364				16
June	382				17
July	404				18
August	431				19
September	416				20
October	447				21
November	432				22
December	539				23
Total kWh (000)	5,348	0			24

Footnotes:

Particulars (a)	(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:

PRODUCTION STATISTICS TOTALS

Particulars (a)	Total (b)	
Name of Plant		1
Unit Identification		2
Type of Generation		3
kWh Net Generation (000)	5	4
Is Generation Metered or Estimated?		5
Is Exciter & Station Use Metered or Estimated?		6
60-Minute Maximum Demand--kW (est. if not meas.)	1,132	7
Date and Hour of Such Maximum Demand	1/16/2009 12	8
Load Factor	0.0005	9
Maximum Net Generation in Any One Day	0	10
Date of Such Maximum		11
Number of Hours Generators Operated	9	12
Maximum Continuous or Dependable Capacity--kW	1,800	13
Is Plant Owned or Leased?		14
Total Production Expenses	7,097	15
Cost per kWh of Net Generation (\$)	1,419	16
Monthly Net Generation --- kWh (000):		
January	0	17
February	0	18
March	0	19
April	0	20
May	0	21
June	0	22
July	0	23
August	1	24
September	3	25
October	0	26
November	1	27
December	0	28
Total kWh (000)	5	29
Gas Consumed--Therms	0	30
Average Cost per Therm Burned (\$)	0.0000	31
Fuel Oil Consumed Barrels (42 gal.)	13	32
Average Cost per Barrel of Oil Burned (\$)	72.9200	33
Specific Gravity		34
Average BTU per Gallon		35
Lubricating Oil Consumed--Gallons	0	36
Average Cost per Gallon (\$)		37
kWh Net Generation per Gallon of Fuel Oil		38
kWh Net Generation per Gallon of Lubr. Oil		39
Does plant produce steam for heating or other purposes in addition to elec. generation?		40
Coal consumed--tons (2,000 lbs.)	0	42
Average Cost per Ton (\$)		43
Kind of Coal Used		44
Average BTU per Pound		45
Water Evaporated--Thousands of Pounds	0	46
Is Water Evaporated, Metered or Estimated?		47
Lbs. of Steam per Lb. of Coal or Equivalent Fuel		48
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.		49
Based on Total Coal Used at Plant		50
Based on Coal Used Solely in Electric Generation		51
Average BTU per kWh Net Generation		52
Total Cost of Fuel (Oil and/or Coal) per kWh Net Generation (\$)	0.1881	53
Footnote		54

PRODUCTION STATISTICS

Particulars (a)	Plant (b)	Plant (c)	Plant (d)	Plant (e)	
Name of Plant	VIOLA GENE				1
Unit Identification	1				2
Type of Generation	RECIP				3
kWh Net Generation (000)	5				4
Is Generation Metered or Estimated?	M				5
Is Exciter & Station Use Metered or Estimated?	M				6
60-Minute Maximum Demand--kW (est. if not meas.)	1,132				7
Date and Hour of Such Maximum Demand	1/16/2009 12				8
Load Factor	0.0005				9
Maximum Net Generation in Any One Day					10
Date of Such Maximum					11
Number of Hours Generators Operated	9				12
Maximum Continuous or Dependable Capacity--kW	1,800				13
Is Plant Owned or Leased?	O				14
Total Production Expenses	7,097				15
Cost per kWh of Net Generation (\$)	1,419.4000				16
Monthly Net Generation --- kWh (000):					17
January					18
February					19
March					20
April					21
May					22
June					23
July					24
August	1				25
September	3				26
October					27
November	1				28
December					29
Total kWh (000)	5				30
Gas Consumed--Therms					31
Average Cost per Therm Burned (\$)					32
Fuel Oil Consumed Barrels (42 gal.)	13				33
Average Cost per Barrel of Oil Burned (\$)	72.9200				34
Specific Gravity					35
Average BTU per Gallon					36
Lubricating Oil Consumed--Gallons					37
Average Cost per Gallon (\$)					38
kWh Net Generation per Gallon of Fuel Oil					39
kWh Net Generation per Gallon of Lubr. Oil					40
Does plant produce steam for heating or other purposes in addition to elec. generation?					41
Coal consumed--tons (2,000 lbs.)					42
Average Cost per Ton (\$)					43
Kind of Coal Used					44
Average BTU per Pound					45
Water Evaporated--Thousands of Pounds					46
Is Water Evaporated, Metered or Estimated?					47
Lbs. of Steam per Lb. of Coal or Equivalent Fuel					48
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.					49
Based on Total Coal Used at Plant					50
Based on Coal Used Solely in Electric Generation					51
Average BTU per kWh Net Generation					52
Total Cost of Fuel (Oil and/or Coal) per kWh Net Generation (\$)	0.1881				53
Footnotes					54

STEAM PRODUCTION PLANTS

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

Boilers

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

1

Turbine-Generators

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

INTERNAL COMBUSTION GENERATION PLANTS

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

Prime Movers

Name of Plant (a)	Unit No. (b)	Year Installed (c)	Type (Recip. or Turbine) (d)	Manufacturer (e)	RPM (f)	Rated HP Each Unit (g)	
VIOLA GENE	1	2002	RECIP	CUMMINS	1,800	2,000	1
Total						2,000	

INTERNAL COMBUSTION GENERATION PLANTS (cont.)

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

Year Installed (h)	Voltage (kV) (i)	Generators		Total Rated Plant Capacity (kW) (m)	Total Maximum Continuous Plant Capacity (kW) (n)		
		kWh Generated by Each Unit Generator During Yr. (000's) (j)	Rated Unit Capacity				
			kW (k)				kVA (l)
2002	2,400		1,800	1,800	1,800	1	
Total		0	1,800	1,800	1,800		

HYDRAULIC GENERATING PLANTS

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

HYDRAULIC GENERATING PLANTS (cont.)

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

SUBSTATION EQUIPMENT

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

Particulars (a)	(b)	(c)	Utility Designation			(f)
(a)	(b)	(c)	(d)	(e)	(f)	
Name of Substation	NONE					1
Voltage--High Side						2
Voltage--Low Side						3
Num. Main Transformers in Operation						4
Total Capacity of Transformers in kVA						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)	(h)	(i)	Utility Designation			(l)
(g)	(h)	(i)	(j)	(k)	(l)	
Name of Substation						16
Voltage--High Side						17
Voltage--Low Side						18
Num. of Main Transformers in Operation						19
Total Capacity of Transformers in kVA						20
Number of Spare Transformers on Hand						21
15-Minute Maximum Demand in kW						22
Dt and Hr of Such Maximum Demand						23
Kwh Output						24
Footnotes						25

SUBSTATION EQUIPMENT (continued)

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

ELECTRIC DISTRIBUTION METERS & LINE TRANSFORMERS

Particulars (a)	Number of Watt-Hour Meters (b)	Line Transformers		13
		Number (c)	Total Cap. (kVA) (d)	
Number first of year	527	84	3,961	1
Acquired during year				2
Total	527	84	3,961	3
Retired during year	53	1	25	4
Sales, transfers or adjustments increase (decrease)	(18)	75	2,046	5
Number end of year	456	158	5,982	6
Number end of year accounted for as follows:				7
In customers' use	414	115	4,695	8
In utility's use	2			9
Locked meters on customers' premises				10
In stock	40	43	1,287	11
Total end of year	456	158	5,982	12
				13

STREET LIGHTING EQUIPMENT

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

Particulars (a)	Watts (b)	Number Each Type (c)	kWh Used Annually (d)	
Street Lighting Non-Ornamental				
Sodium Vapor	100	79	43,431	1
Total		79	43,431	
Ornamental				
Sodium Vapor	150	25	14,388	2
Sodium Vapor	250	22	12,230	3
Total		47	26,618	
Other				
NONE				4
Total		0	0	