



3014 (01-03-11)

ANNUAL REPORT

OF

Name: CUMBERLAND MUNICIPAL UTILITY

Principal Office: 1265 2ND AVENUE
P.O. BOX 726
CUMBERLAND, WI 54829-726

For the Year Ended: DECEMBER 31, 2010

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

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

GENERAL RULES FOR REPORTING

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

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: CUMBERLAND MUNICIPAL UTILITY

Utility Address: 1265 2ND AVENUE
P.O. BOX 726
CUMBERLAND, WI 54829-726

When was utility organized? 11/20/1898

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MRS LORI ANN NYHUS

Title: OFFICE SUPERVISOR

Office Address:

1265 2ND AVENUE
P.O. BOX 726
CUMBERLAND, WI 54829

Telephone: (715) 822 - 2595

Fax Number: (715) 822 - 3621

Email Address: utillori@charter.net

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

Name: MR. GEORGE MOMCHILOVICH

Title: COMMISSION PRESIDENT

Office Address:

P.O. BOX 726
CUMBERLAND, WI 54829

Telephone: (715) 822 - 2595

Fax Number:

Email Address: utilchuck@charter.net

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

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

Name: KIM SHULT

Title:

Office Address: BAKER TILLY
P.O. BOX 7398
MADISON , WI 53707

Telephone: (608) 249 - 6622

Fax Number:

Email Address: kimberly.shult@bakertilly.com

Date of most recent audit report: 2/11/2011

Period covered by most recent audit: JANUARY 1 - DECEMBER 31, 2010

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: MR CHARLES J CHRISTENSEN

Title: GENERAL MANAGER

Office Address:

1265 2ND AVENUE

P.O. BOX 726

CUMBERLAND, WI 54829

Telephone: (715) 822 - 2595

Fax Number: (715) 822 - 3621

Email Address: utilchuck@charter.net

Name of utility commission/committee: Cumberland Municipal Utility Commission

Names of members of utility commission/committee:

MR GEORGE MOMCHILOVICH, PRESIDENT

MR LOUIS MUENCH, JR, COMMISSIONER

MR GERALD THON, COMMISSIONER

MR CRAIG TURCOTT, COMMISSIONER

MR DENNIS ZAPPA, CITY REPRESENTATIVE

Is sewer service rendered by the utility? NO

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

Date of Ordinance: [REDACTED]

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

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

Firm Name: NONE

Contact Person:

Title:

Telephone:

Fax Number:

Email Address:

Contract/Agreement beginning-ending dates:

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

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	4,577,614	4,521,134	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	3,297,218	3,191,467	2
Depreciation Expense (403)	598,503	583,228	3
Amortization Expense (404-407)	1,386	1,386	4
Taxes (408)	381,208	338,760	5
Total Operating Expenses	4,278,315	4,114,841	
Net Operating Income	299,299	406,293	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	299,299	406,293	
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)	2,140	12,995	9
Interest and Dividend Income (419)	10,583	13,265	10
Miscellaneous Nonoperating Income (421)	1,245,067	172,709	11
Total Other Income	1,257,790	198,969	
Total Income	1,557,089	605,262	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(18,065)	(18,065)	12
Other Income Deductions (426)	31,668	31,632	13
Total Miscellaneous Income Deductions	13,603	13,567	
Income Before Interest Charges	1,543,486	591,695	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	93,349	100,675	14
Amortization of Debt Discount and Expense (428)	16,380	16,380	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	1,812	3,590	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
Total Interest Charges	111,541	120,645	
Net Income	1,431,945	471,050	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	6,634,248	6,163,198	20
Balance Transferred from Income (433)	1,431,945	471,050	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)	8,066,193	6,634,248	

DETAILS OF INCOME STATEMENT ACCOUNTS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
UTILITY OPERATING INCOME				
Operating Revenues (400):				
Derived	4,577,614	0	4,577,614	1
Total (Acct. 400):	4,577,614	0	4,577,614	
Operation and Maintenance Expense (401-402):				
Derived	3,297,218	0	3,297,218	2
Total (Acct. 401-402):	3,297,218	0	3,297,218	
Depreciation Expense (403):				
Derived	598,503	0	598,503	3
Total (Acct. 403):	598,503	0	598,503	
Amortization Expense (404-407):				
Derived	1,386	0	1,386	4
Total (Acct. 404-407):	1,386	0	1,386	
Taxes (408):				
Derived	381,208	0	381,208	5
Total (Acct. 408):	381,208	0	381,208	
Revenues from Utility Plant Leased to Others (412):				
NONE	0		0	6
Total (Acct. 412):	0	0	0	
Expenses of Utility Plant Leased to Others (413):				
NONE	0		0	7
Total (Acct. 413):	0	0	0	
TOTAL UTILITY OPERATING INCOME:	299,299	0	299,299	
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		0	9
Total (Acct. 417):	0	0	0	
Nonoperating Rental Income (418):				
UTILITY APARTMENT - 1	2,140	0	2,140	10
Total (Acct. 418):	2,140	0	2,140	
Interest and Dividend Income (419):				
MONEY MARKET ACCOUNT	12	0	12	11
CD INTEREST	9,599	0	9,599	12
LOCAL GOVERNMENT INVESTMENT POOL INTEREST	6	0	6	13
SWEEP ACCOUNT INTEREST	966	0	966	14
Total (Acct. 419):	10,583	0	10,583	
Miscellaneous Nonoperating Income (421):				
Contributed Plant - Water		1,244,806	1,244,806	15
Contributed Plant - Electric		261	261	16

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	17
Total (Acct. 421):	0	1,245,067	1,245,067	
TOTAL OTHER INCOME:	12,723	1,245,067	1,257,790	
MISCELLANEOUS INCOME DEDUCTIONS				
Miscellaneous Amortization (425):				
Regulatory Liability (253) Amortization	(18,065)	0	(18,065)	18
NONE			0	19
Total (Acct. 425):	(18,065)	0	(18,065)	
Other Income Deductions (426):				
Depreciation Expense on Contributed Plant - Water	0	13,188	13,188	20
Depreciation Expense on Contributed Plant - Electric	0	18,480	18,480	21
NONE			0	22
Total (Acct. 426):	0	31,668	31,668	
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(18,065)	31,668	13,603	
INTEREST CHARGES				
Interest on Long-Term Debt (427):				
Derived	93,349	0	93,349	23
Total (Acct. 427):	93,349	0	93,349	
Amortization of Debt Discount and Expense (428):				
NONE	16,380		16,380	24
Total (Acct. 428):	16,380	0	16,380	
Amortization of Premium on Debt--Cr. (429):				
NONE			0	25
Total (Acct. 429):	0	0	0	
Interest on Debt to Municipality (430):				
Derived	1,812	0	1,812	26
Total (Acct. 430):	1,812	0	1,812	
Other Interest Expense (431):				
Derived	0	0	0	27
Total (Acct. 431):	0	0	0	
Interest Charged to Construction--Cr. (432):				
NONE			0	28
Total (Acct. 432):	0	0	0	
TOTAL INTEREST CHARGES:	111,541	0	111,541	
NET INCOME:	218,546	1,213,399	1,431,945	
EARNED SURPLUS				
Unappropriated Earned Surplus (Beginning of Year) (216):				
Derived	5,732,792	901,456	6,634,248	29
Total (Acct. 216):	5,732,792	901,456	6,634,248	

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	218,546	1,213,399	1,431,945	30
Total (Acct. 433):	218,546	1,213,399	1,431,945	
Miscellaneous Credits to Surplus (434):				
NONE			0	31
Total (Acct. 434):	0	0	0	
Miscellaneous Debits to Surplus--Debit (435):				
NONE			0	32
Total (Acct. 435)--Debit:	0	0	0	
Appropriations of Surplus--Debit (436):				
Detail appropriations to (from) account 215			0	33
Total (Acct. 436)--Debit:	0	0	0	
Appropriations of Income to Municipal Funds--Debit (439):				
NONE			0	34
Total (Acct. 439)--Debit:	0	0	0	
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	5,951,338	2,114,855	8,066,193	

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	0			0	1
Costs & Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold	0	0			0	2
Payroll	0	0			0	3
Materials	0	0			0	4
Taxes	0	0			0	5
Other (list by major classes):						
NONE	0	0			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	358,464	4,219,150	0	0	4,577,614	1
Less: interdepartmental sales	411	32,203	0	0	32,614	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	358,053	4,186,947	0	0	4,545,000	

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	128,422	0	128,422	1
Electric operating expenses	444,041	0	444,041	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	5,966	0	5,966	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	69,034	0	69,034	19
Total Payroll	647,463	0	647,463	

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	1.3	1
Electric	7.7	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)	18,766,175	16,892,869	* 1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	10,948,716	10,362,880	2
Net Utility Plant	7,817,459	6,529,989	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	45,285	45,285	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	42,803	42,803	4
Net Nonutility Property	2,482	2,482	
Investment in Municipality (123)	422,119	285,683	5
Other Investments (124)	0	0	6
Sinking Funds (125)	0	0	7
Depreciation Fund (126)	0	0	8
Other Special Funds (128)	313,000	313,000	9
Total Other Property and Investments	737,601	601,165	
CURRENT AND ACCRUED ASSETS			
Cash (131)	2,189,222	2,100,594	10
Special Deposits (134)	0	0	11
Working Funds (135)	0	0	12
Temporary Cash Investments (136)	276,103	276,311	13
Notes Receivable (141)	0	61	14
Customer Accounts Receivable (142)	381,004	386,986	15
Other Accounts Receivable (143)	81,404	91,843	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	(61)	0	* 17
Receivables from Municipality (145)	30,073	19,235	18
Plant Materials and Operating Supplies (154)	210,934	215,031	19
Merchandise (155)	0	0	20
Other Materials and Supplies (156)	0	0	21
Stores Expense (163)	0	0	22
Prepayments (165)	27,299	31,616	23
Interest and Dividends Receivable (171)	1,612	1,783	24
Accrued Utility Revenues (173)			25
Miscellaneous Current and Accrued Assets (174)			26
Total Current and Accrued Assets	3,197,712	3,123,460	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	129,557	145,937	27
Extraordinary Property Losses (182)	0	0	28
Preliminary Survey and Investigation Charges (183)	22,299	175,705	29
Clearing Accounts (184)	0	0	30
Temporary Facilities (185)	0	0	31
Miscellaneous Deferred Debits (186)	0	0	32
Total Deferred Debits	151,856	321,642	
Total Assets and Other Debits	11,904,628	10,576,256	

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)	255,174	255,174	33
Appropriated Earned Surplus (215)			34
Unappropriated Earned Surplus (216)	8,066,193	6,634,248	35
Total Proprietary Capital	8,321,367	6,889,422	
LONG-TERM DEBT			
Bonds (221)	2,155,000	2,385,000	36
Advances from Municipality (223)	0	29,463	37
Other Long-Term Debt (224)	0	0	38
Total Long-Term Debt	2,155,000	2,414,463	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	39
Accounts Payable (232)	630,999	510,224	40
Payables to Municipality (233)	62,094	60,798	41
Customer Deposits (235)	846	745	42
Taxes Accrued (236)	323,357	284,524	43
Interest Accrued (237)	7,065	7,776	44
Tax Collections Payable (241)			45
Miscellaneous Current and Accrued Liabilities (242)	168,304	157,342	46
Total Current and Accrued Liabilities	1,192,665	1,021,409	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	47
Customer Advances for Construction (252)		0	48
Other Deferred Credits (253)	237,606	252,905	49
Total Deferred Credits	237,606	252,905	
OPERATING RESERVES			
Property Insurance Reserve (261)			50
Injuries and Damages Reserve (262)			51
Pensions and Benefits Reserve (263)	(2,010)	(1,933)	52
Miscellaneous Operating Reserves (265)			53
Total Operating Reserves	(2,010)	(1,933)	
Total Liabilities and Other Credits	11,904,628	10,576,266	

BALANCE SHEET

Balance Sheet (Page F-07)

General footnotes

Account 144 - (\$61) does not carry forward from prior year, unsure why - but due to this, the balance first of year is not correct

If Total Assets and Other Debits differ from Total Liabilities and Other Credits by \$10 or less, please explain.

Total assets and debits - Balance first of year should be \$10,576,256 - the amount of (\$61) on line 17 (Account 144) does not carry forward on new annual report - which is why the amount is not correct

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	2,423,635	0	0	14,469,234	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)	1,658,697	0	0	14,091,785	2
Utility Plant in Service - Contributed Plant (101.2)	824,567	0	0	488,858	3
Utility Plant Purchased or Sold (102)					4
Utility Plant Leased to Others (104)					5
Property Held for Future Use (105)				141,321	6
Completed Construction not Classified (106)				27,450	7
Construction Work in Progress (107)	1,533,497			0	8
Total Utility Plant	4,016,761	0	0	14,749,414	
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)	831,465	0	0	9,507,833	9
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	297,742	0	0	311,676	10
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					11
Accumulated Provision for Depreciation of Property Held for Future Use (113)					12
Accumulated Provision for Amortization of Utility Plant in Service (114)					13
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					14
Accumulated Provision for Amortization of Property Held for Future Use (116)					15
Total Accumulated Provision	1,129,207	0	0	9,819,509	
Other Utility Plant Accounts:					
Utility Plant Acquisition Adjustments (117)					16
Accumulated Provision for Amortization of Utility Plant Acquisition Adjustments (118)					17
Other Utility Plant Adjustments (119)					18
Total Other Utility Plant Accounts	0	0	0	0	
Net Utility Plant	2,887,554	0	0	4,929,905	

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)	777,699	9,007,431			9,785,130	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	58,823	539,680			598,503	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	3,667				3,667	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	15,022	54,063			69,085	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	77,512	593,743	0	0	671,255	16
Debits during year						17
Book cost of plant retired	23,746	93,341			117,087	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	23,746	93,341	0	0	117,087	25
Balance end of year (111.1)	831,465	9,507,833	0	0	10,339,298	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)	284,554	293,196			577,750	1
Credits During Year						2
Accruals:						3
Charged Other Income Deductions (426)	13,188	18,480			31,668	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	13,188	18,480	0	0	31,668	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)	297,742	311,676	0	0	609,418	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	0	0	1
Utility owned apartment	34,362	0	0	34,362	2
Water chlorinator	527	0	0	527	3
UTILITY OWNED HOME	10,396	0	0	10,396	4
Total Nonutility Property (121)	45,285	0	0	45,285	
Less accum. prov. depr. & amort. (122)	42,803	0	0	42,803	5
 Net Nonutility Property	 2,482	 0	 0	 2,482	

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

Particulars (a)	Amount (b)	
Balance first of year	0 *	1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	0	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others	61 *	6
Total accounts written off	61	
Balance end of year	(61)	

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

Accumulated Provision for Uncollectible Accounts-Cr. (Acct. 144) (Page F-12)

General footnotes

The amount recorded as deduction (\$61) is actually from prior years - the balance first of year does not carry over. Balance frist of year should have been (\$61) - not sure why this does not carry forward onto new annual report.

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)	64,429				64,429	74,970	* 1
Fuel stock expenses (152)					0	0	2
Plant mat. & oper. sup. (154)			126,340		126,340	120,744	* 3
Total Electric Utility					190,769	195,714	

Account	Total End of Year	Amount Prior Year	
Electric utility total	190,769	195,714	1
Water utility (154)	20,165	19,317	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	210,934	215,031	

MATERIALS AND SUPPLIES

Materials and Supplies (Page F-13)

General footnotes

Account 151 - Fuel - decrease due to no additional fuel purchases in 2010

Account 154 - Materials & Supplies - Increase due to materials purchased and placed in inventory for use on projects not yet started.

**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)				
2006 REVENUE BOND-ISSUANCE COSTS	3,180	428	25,475	1
2006 REVENUE BOND-LOSS ON REFUNDING	10,104	428	80,821	2
2006 REVENUE BONDS-DEBT DISCOUNT	3,096	428	23,261	3
Total			129,557	
Unamortized premium on debt (251)				
NONE		0		4
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	255,174	1
Changes during year (explain):		
NONE	0	2
Balance end of year	<u><u>255,174</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)	
2006 ELECTRIC REVENUE BOND	06/27/2006	12/01/2018	3.64%	2,155,000	1
Total Bonds (Account 221):				<u>2,155,000</u>	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances from Municipality (223)					
UNFUNDED LIABILITY DUE TO CITY	07/01/2003	06/01/2010	3.75%	0	1
Total for Account 223				0	
Other Long-Term Debt (224)					
	00/00/0000	00/00/0000	0.00%	0	2
Total for Account 224				0	
Notes Payable (231)					
NONE	00/00/0000	00/00/0000	0.00%	0	3
Total for Account 231				0	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	284,524	1
Accruals:		
Charged water department expense	52,907	2
Charged electric department expense	327,149 *	3
Charged sewer department expense	1,263	4
Other (explain):		
NONE		5
Total Accruals and other credits	381,319	
Taxes paid during year:		
County, state and local taxes	284,909	6
Social Security taxes	43,645	7
PSC Remainder Assessment	4,795	8
Other (explain):		
Wisconsin Gross receipts Tax	9,137	9
Total payments and other debits	342,486	
Balance end of year	323,357	

TAXES ACCRUED (ACCT. 236)

Taxes Accrued (Acct. 236) (Page F-19)

General footnotes

Account 236 - Electric - Increase in 2010 due to alley project which had been started in 2009 and completed in 2010, \$460,000 was in Construction Work in Progress at year end 2009 which affected accrued taxes for 2010.

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)					
SAFE WATER DRINKING LOAN		685	685	0	1
ELECTRIC REVENUE BONDS - 2000	7,792	92,664	93,375	7,081	2
Subtotal	7,792	93,349	94,060	7,081	
Advances from Municipality (223)					
CITY OF CUMBERLAND	0	1,812	1,812	0	* 3
Subtotal	0	1,812	1,812	0	
Other Long-Term Debt (224)					
NONE	0			0	4
Subtotal	0	0	0	0	
Notes Payable (231)					
Customer Deposits	(16)			(16)	5
Subtotal	(16)	0	0	(16)	
Total	7,776	95,161	95,872	7,065	

INTEREST ACCRUED (ACCT. 237)

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

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

Notes Receivable for City of Cumberland is zero at year end as it was paid off in 2010.

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):		
REIMBURSEMENT DUE FROM TIF#7 FOR AMOUNT DRAWN ON SDWL BOND PORTION	216,076	1
PAYMENT DUE FOR DEVELOPMENT	206,043	2
Total (Acct. 123):	422,119	
Other Investments (124):		
NONE		3
Total (Acct. 124):	0	
Sinking Funds (125):		
NONE		4
Total (Acct. 125):	0	
Depreciation Fund (126):		
NONE		5
Total (Acct. 126):	0	
Other Special Funds (128):		
2000 BOND REDEMPTION RESERVE	313,000	6
Total (Acct. 128):	313,000	
Special Deposits (134):		
NONE		7
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE		8
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	24,257	9
Electric	354,525	10
Sewer (Regulated)		11
Other (specify):		
AMOUNT DUE FOR PUBLIC BENEFITS	2,222	12
NONE		13
Total (Acct. 142):	381,004	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	62,094	* 14
Merchandising, jobbing and contract work		15
Other (specify):		
POLE ATTACHMENTS	6,493	* 16
AMOUNT DUE FOR UNDERGROUND	436	17
AMOUNT DUE FROM ARDISAM	1,368	18
AMOUNT DUE FOR BOOKKEEPING & POSTAGE	10,538	* 19
DAMAGES - POLE HIT	475	20
Total (Acct. 143):	81,404	

DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

Particulars (a)	Balance End of Year (b)	
Receivables from Municipality (145):		
DECEMBER BILLING & COLLECTING FEES	3,222	21
AMOUNTS PLACED ON 2009 TAX ROLL	6,420	* 22
AMOUNTS PLACED ON 2010 TAX ROLL	9,018	* 23
JOINT METER ALLOCATION DUE	11,413	* 24
Total (Acct. 145):	30,073	
Prepayments (165):		
LOCAL GOVERNMENT PROPERTY INSURANCE	3,467	25
ANTHEM - DENTAL OVERAGE	1,050	26
PRINCIPAL FINANCIAL	1,175	27
SPECTRUM - BOILER & MACHINERY	7,367	28
KOMAREK & ASSOCIATES - POLLUTION POLICY	1,302	29
DEPARTMENT OF EMPLOYEE TRUST FUNDS - HEALTH INSURANCE	12,938	30
Total (Acct. 165):	27,299	
Extraordinary Property Losses (182):		
NONE		31
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
SORENSEN STREET PROJECT	22,299	32
Total (Acct. 183):	22,299	
Clearing Accounts (184):		
NONE		33
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE		34
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
NONE		35
Total (Acct. 186):	0	
Payables to Municipality (233):		
SEWER BILLINGS DUE TO THE CITY	62,094	36
Total (Acct. 233):	62,094	
Other Deferred Credits (253):		
Regulatory Liability	234,840	37
PUBLIC BENEFITS	2,766	38
Total (Acct. 253):	237,606	

DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

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

Account 145 - amount placed on 2009 tax roll, this was paid in February, 2011. Amount placed on 2010 tax roll, paid in March, 2011. Joint meter allocation due is amount due at year end after all reconciling was complete, amount was paid in February, 2011.

Account 143 - \$6493 is amount due from Charter and Cable TV for pole connections. \$10,538 is amount due from UMMPA and WWMPG for 2010 bookkeeping and postage fees.

Account 233 - amount is balance for sewer receivables at year end.

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)	1,630,345	13,720,625	0	0	15,350,970	1
Materials and Supplies	19,741	193,241	0	0	212,982	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (111.1)	804,582	9,257,632	0	0	10,062,214	4
Customer Advances for Construction					0	5
Regulatory Liability	130,847	113,025	0	0	243,872	6
NONE					0	7
Average Net Rate Base	714,657	4,543,209	0	0	5,257,866	
Net Operating Income	36,756	262,543	0	0	299,299	8
Net Operating Income as a percent of						
Average Net Rate Base	5.14%	5.78%	N/A	N/A	5.69%	

**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	135,694	117,211	0	0	252,905	1
Add credits during year:					0	2
Deduct charges:						
Miscellaneous Amortization (425)	9,693	8,372	0	0	18,065	3
Other (specify):					0	4
Balance End of Year	126,001	108,839	0	0	234,840	

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.

DAIRYLAND CONTRACT WENT INTO EFFECT ON MAY 1, 2010 WHICH IMPACTED OUR COST OF POWER, ALSO AFFECTING THE POWER COST ADJUSTMENT TO OUR CUSTOMERS.

5. Obligations incurred or assumed, excluding commercial paper.

NONE

6. Formal proceedings with the Public Service Commission.

APPLICATION OF CUMBERLAND MUNICIPAL UTILITY TO CONSTRUCT A 600,000 GALLON WATER TOWER - 1490-CW-100.
APPLICATION OF THE CITY OF CUMBERLAND AS AN ELECTRIC PUBLIC UTILITY FOR AUTHORITY TO REBUILD A PORTION OF ITS EXISTING OVERHEAD DISTRIBUTION LINES AS UNDERGROUND LINES AND TO INSTALL STREET LIGHTING IN THE CITY OF CUMBERLAND, BARRON COUNTY, WI - 1490-CE-104, PROJECT COMPLETED IN 2010 AND CA CLOSED.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Balance Sheet (Page F-07)

General footnotes

Account 144 - (\$61) does not carry forward from prior year, unsure why - but due to this, the balance first of year is not correct

If Total Assets and Other Debits differ from Total Liabilities and Other Credits by \$10 or less, please explain.

Total assets and debits - Balance first of year should be \$10,576,256 - the amount of (\$61) on line 17 (Account 144) does not carry forward on new annual report - which is why the amount is not correct

Accumulated Provision for Uncollectible Accounts-Cr. (Acct. 144) (Page F-12)

General footnotes

The amount recorded as deduction (\$61) is actually from prior years - the balance first of year does not carry over. Balance first of year should have been (\$61) - not sure why this does not carry forward onto new annual report.

Materials and Supplies (Page F-13)

General footnotes

Account 151 - Fuel - decrease due to no additional fuel purchases in 2010
Account 154 - Materials & Supplies - Increase due to materials purchased and placed in inventory for use on projects not yet started.

Taxes Accrued (Acct. 236) (Page F-19)

General footnotes

Account 236 - Electric - Increase in 2010 due to alley project which had been started in 2009 and completed in 2010, \$460,000 was in Construction Work in Progress at year end 2009 which affected accrued taxes for 2010.

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

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

Notes Receivable for City of Cumberland is zero at year end as it was paid off in 2010.

FINANCIAL SECTION FOOTNOTES

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

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

Account 145 - amount placed on 2009 tax roll, this was paid in February, 2011. Amount placed on 2010 tax roll, paid in March, 2011. Joint meter allocation due is amount due at year end after all reconciling was complete, amount was paid in February, 2011.

Account 143 - \$6493 is amount due from Charter and Cable TV for pole connections. \$10,538 is amount due from UMPA and WWMPG for 2010 bookkeeping and postage fees.

Account 233 - amount is balance for sewer receivables at year end.

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	353,556	355,857	1
Total Sales of Water	353,556	355,857	
Other Operating Revenues			
Forfeited Discounts (470)	1,466	1,403	2
Rents from Water Property (472)	0	0	3
Interdepartmental Rents (473)	0	0	4
Other Water Revenues (474)	3,442	3,813	5
Total Other Operating Revenues	4,908	5,216	
Total Operating Revenues	358,464	361,073	
Operation and Maintenance Expenses			
Source of Supply Expenses (600-605)	0	0	6
Pumping Expenses (620-625)	70,133	66,609	7
Water Treatment Expenses (630-635)	676	0	8
Transmission and Distribution Expenses (640-655)	61,193	67,337	9
Customer Accounts Expenses (901-906)	16,481	16,443	10
Sales Expenses (910)	0	0	11
Administrative and General Expenses (920-935)	60,225	48,675	12
Total Operation and Maintenance Expenses	208,708	199,064	
Other Operating Expenses			
Depreciation Expense (403)	58,823	57,424	13
Amortization Expense (404-407)	0	0	14
Taxes (408)	54,177	48,536	15
Total Other Operating Expenses	113,000	105,960	
Total Operating Expenses	321,708	305,024	
NET OPERATING INCOME	36,756	56,049	

WATER OPERATING REVENUES - SALES OF WATER

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

Particulars (a)	Average No. of Meters (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential (460.1)	12	321	1,341	1
Commercial (460.2)	1	28	117	2
Industrial (460.3)				3
Public Authority (460.4)				4
Total Unmetered Sales to General Customers (460)	13	349	1,458	
Metered Sales to General Customers (461)				
Residential (461.1)	869	31,095	108,414	5
Commercial (461.2)	145	18,052	39,951	6
Industrial (461.3)	5	93,496	100,130	7
Public Authority (461.4)	18	2,919	7,427	8
Total Metered Sales to General Customers (461)	1,037	145,562	255,922	
Private Fire Protection Service (462)	12		5,937	9
Public Fire Protection Service (463)	1		89,828	10
Other Water Sales (465)				11
Sales for Resale (466)		0	0	12
Interdepartmental Sales (467)	1	141	411	13
Total Sales of Water	1,064	146,052	353,556	

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		0	0	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)	93	1
Other (specify):		
Wholesale fire protection billed		2
Amount billed (usually per rate schedule F-1 or Fd-1)	89,735	3
NONE		4
Total Public Fire Protection Service (463)	89,828	
Forfeited Discounts (470):		
NONE		5
Customer late payment charges	1,466	6
Other (specify):		
Total Forfeited Discounts (470)	1,466	
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):		
RECONNECTS	705	9
Return on net investment in meters charged to sewer department	2,737	10
Other (specify):		
Total Other Water Revenues (474)	3,442	

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	0	1
Purchased Water (601)	0	0	2
Operation Supplies and Expenses (602)	0	0	3
Maintenance of Water Source Plant (605)	0	0	4
Total Source of Supply Expenses	0	0	
PUMPING EXPENSES			
Operation Labor (620)	30,311	26,857	5
Fuel for Power Production (621)	0	0	6
Fuel or Power Purchased for Pumping (622)	32,207	31,758	7
Operation Supplies and Expenses (623)	4,803	6,136	8
Maintenance of Pumping Plant (625)	2,812	1,858	9
Total Pumping Expenses	70,133	66,609	
WATER TREATMENT EXPENSES			
Operation Labor (630)	0	0	10
Chemicals (631)	0	0	11
Operation Supplies and Expenses (632)	0	0	12
Maintenance of Water Treatment Plant (635)	676	0	13
Total Water Treatment Expenses	676	0	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Labor (640)	21,485	21,105	14
Operation Supplies and Expenses (641)	2,566	3,779	15
Maintenance of Distribution Reservoirs and Standpipes (650)	0	0	16
Maintenance of Mains (651)	11,346	17,547	* 17
Maintenance of Services (652)	13,009	13,903	18
Maintenance of Meters (653)	4,145	3,912	19
Maintenance of Hydrants (654)	6,416	6,915	20
Maintenance of Other Plant (655)	2,226	176	21
Total Transmission and Distribution Expenses	61,193	67,337	
CUSTOMER ACCOUNTS EXPENSES			
Meter Reading Labor (901)	3,360	3,097	22
Accounting and Collecting Labor (902)	11,622	11,941	23
Supplies and Expenses (903)	1,499	1,405	24
Uncollectible Accounts (904)	0	0	25

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
CUSTOMER ACCOUNTS EXPENSES			
Customer Service and Information Expenses (906)	0	0	26
Total Customer Accounts Expenses	16,481	16,443	
SALES EXPENSES			
Sales Expenses (910)	0	0	27
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	3,746	3,846	28
Office Supplies and Expenses (921)	1,659	646	29
Administrative Expenses Transferred--Credit (922)	0	0	30
Outside Services Employed (923)	3,100	6,977	31
Property Insurance (924)	3,175	4,053	32
Injuries and Damages (925)	343	59	33
Employee Pensions and Benefits (926)	24,234	16,380	* 34
Regulatory Commission Expenses (928)	0	628	35
Miscellaneous General Expenses (930)	12,107	9,727	36
Transportation Expenses (933)	7,792	4,800	37
Maintenance of General Plant (935)	4,069	1,559	38
Total Administrative and General Expenses	60,225	48,675	
Total Operation and Maintenance Expenses	208,708	199,064	

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.

Account 651 - Maintenance of mains - decreased in 2010 as there were many more broken mains in 2009 than in 2010.

Account 926 - Employee Pensions & Benefits increased in 2010 due to retirement of employee who received lump sum payment at separation for accrued sick leave, Utility faced additional FICA/Medicare expenses for this.

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		46,600	42,051	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		1,263	1,113	2
Net property tax equivalent		45,337	40,938	
Social Security		8,360	7,169	3
PSC Remainder Assessment		480	429	4
Other (specify): NONE			0	5
Total tax expense		54,177	48,536	

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			Barron				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.160000				3
County tax rate	mills		4.330000				4
Local tax rate	mills		6.680000				5
School tax rate	mills		10.360000				6
Voc. school tax rate	mills		1.070000				7
Other tax rate - Local	mills		0.950000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		23.550000				10
Less: state credit	mills		1.430000				11
Net tax rate	mills		22.120000				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		6.680000				14
Combined School Tax Rate	mills		11.430000				15
Other Tax Rate - Local	mills		0.950000				16
Total Local & School Tax	mills		19.060000				17
Total Tax Rate	mills		23.550000				18
Ratio of Local and School Tax to Total	dec.		0.809342				19
Total tax net of state credit	mills		22.120000				20
Net Local and School Tax Rate	mills		17.902641				21
Utility Plant, Jan. 1	\$	2,423,635	2,423,635				22
Materials & Supplies	\$	19,317	19,317				23
Subtotal	\$	2,442,952	2,442,952				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	2,442,952	2,442,952				26
Assessment Ratio	dec.		1.065500				27
Assessed Value	\$	2,602,965	2,602,965				28
Net Local & School Rate	mills		17.902641				29
Tax Equiv. Computed for Current Year	\$	46,600	46,600				30
Tax Equivalent per 1994 PSC Report	\$	29,171					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	46,600					34
Footnotes			*				35

PROPERTY TAX EQUIVALENT (WATER)

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

If Other Tax Rate - Local and/or Other Tax Rate - Non-Local are greater than zero, please explain.

Local tax rate is amount for Beaver Dam Lake District

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)	2,321				2,321	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)	62,469				62,469	8
Supply Mains (316)	0				0	9
Other Water Source Plant (317)	0				0	10
Total Source of Supply Plant	64,790	0	0	0	64,790	
PUMPING PLANT						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	21,470				21,470	12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	177,818				177,818	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	2,668				2,668	16
Total Pumping Plant	201,956	0	0	0	201,956	
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)	3,631				3,631	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
Total Water Treatment Plant	3,631	0	0	0	3,631	
TRANSMISSION AND DISTRIBUTION PLANT						
Land and Land Rights (340)	6,375				6,375	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	57,729				57,729	24
Transmission and Distribution Mains (343)	496,353				496,353	25
Services (345)	114,889	51,496	323		166,062	26 *
Meters (346)	132,446	1,993	185		134,254	27
Hydrants (348)	163,234				163,234	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	971,026	53,489	508	0	1,024,007	
GENERAL PLANT						
Land and Land Rights (389)	5,173				5,173	30
Structures and Improvements (390)	143,150				143,150	31
Office Furniture and Equipment (391)	8,894	641			9,535	32
Computer Equipment (391.1)	27,662				27,662	33
Transportation Equipment (392)	46,589	23,482	23,238		46,833 *	34
Stores Equipment (393)	0				0	35
Tools, Shop and Garage Equipment (394)	25,773	372			26,145	36
Laboratory Equipment (395)	0				0	37
Power Operated Equipment (396)	30,696				30,696	38
Communication Equipment (397)	7,400	2,466			9,866	39
SCADA Equipment (397.1)	61,070				61,070	40
Miscellaneous Equipment (398)	4,183				4,183	41
Total General Plant	360,590	26,961	23,238	0	364,313	
Total utility plant in service directly assignable	1,601,993	80,450	23,746	0	1,658,697	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	1,601,993	80,450	23,746	0	1,658,697	

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)

General footnotes

Account 392 - Transportation Equipment - Addition = Purchase of 2 trucks, retirements = trade of utility truck and Suburban

If Additions for Accounts OTHER than 316, 343, 345, 346 and 348 exceed \$50,000, please explain. If applicable, provide construction authorization.

Account 345 - Services - Seneca service

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)	5,000				5,000	8
Supply Mains (316)	0				0	9
Other Water Source Plant (317)	0				0	10
Total Source of Supply Plant	5,000	0	0	0	5,000	
PUMPING PLANT						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	0				0	12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	0				0	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	0				0	16
Total Pumping Plant	0	0	0	0	0	
WATER TREATMENT PLANT						
Land and Land Rights (330)	0				0	17
Structures and Improvements (331)	0				0	18
Sand or Other Media Filtration Equipment (332)	0				0	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
Total Water Treatment Plant	0	0	0	0	0	
TRANSMISSION AND DISTRIBUTION PLANT						
Land and Land Rights (340)	0				0	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	0				0	24
Transmission and Distribution Mains (343)	627,659				627,659	25
Services (345)	102,785	2,925			105,710	26
Meters (346)	0				0	27

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT						
Hydrants (348)	86,198				86,198	28
Other Transmission and Distribution Plant (349)	0				0	29
Total Transmission and Distribution Plant	816,642	2,925	0	0	819,567	
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	821,642	2,925	0	0	824,567	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	821,642	2,925	0	0	824,567	

SOURCES OF WATER SUPPLY - STATISTICS

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

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			7,858	7,858	1
February			7,772	7,772	2
March			7,628	7,628	3
April			6,695	6,695	4
May			7,429	7,429	5
June			9,968	9,968	6
July			33,096	33,096	7
August			39,602	39,602	8
September			35,866	35,866	9
October			11,394	11,394	10
November			6,096	6,096	11
December			7,341	7,341	12
Total annual pumpage	0	0	180,745	180,745	

WATER AUDIT AND OTHER STATISTICS

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

WATER AUDIT STATISTICS		1
Source of Water Supply Statistics - Total Annual Pumpage (000's):	180,745	2
Less: Gallons (000's) used in the treatment process:		3
Subtotal: Gallons (000's) entering distribution system:	180,745	4
Less: Gallons (000's) sold (Revenue Water):	146,052	5
Gallons (000's) entering distribution system but not sold (Non-Revenue Water):	34,693	6
Authorized System Uses:		7
Gallons (000's) used to flush mains:	6,404	8
Gallons (000's) used for fire protection:	26	9
Gallons (000's) used to prevent freezing of distribution system:	3,501	10
Gallons (000's) used for other system uses:	2,672	11
Subtotal Authorized System Uses:	12,603	12
Water Losses (Real and Apparent):		13
Gallons (000's) lost due to main leaks or breaks:	380	14
Gallons (000's) lost due to service leaks or breaks:	165	15
Gallons (000's) lost due to hydrant leaks, tank overflows and pressure reducing valves:	1,203	16
Gallons (000's) for unauthorized usage such as vandalism and theft:		17
Gallons (000's) unknown/not accounted for:	20,342	18
Subtotal Water Losses:	22,090	19
Percentage of water entering distribution system sold:	81%	20
Percentage of Real and Apparent Losses:	12%	21
If water losses exceed 15%, indicate causes:		22
		23
		24
If water losses exceed 15%, identify actions taken to reduce water loss:		25
		26
		27

WATER AUDIT AND OTHER STATISTICS (cont.)

OTHER STATISTICS		28
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)	1,642	29
Date of maximum: 09/24/2010		30
Cause of maximum: Seneca Foods Canning Factory		31
		32
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)	176	33
Date of minimum: 06/13/2010		34
Total KWH used by the utility (include pumping, treatment facilities and other utility operations):	273,263	35
If water is purchased:		36
Vendor Name:		37
Point of Delivery:		38
What percentage of purchased water is surface water?		39
Number of main breaks repaired this year:	4	40
Number of service breaks repaired this year:	4	41
Population served (estimate the number of individuals within service area):		42
Inside municipality?		43
Outside municipality?		44

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
WELL	1st	230	6	78,003	Yes	1
WELL	3rd	385	24	1,063	Yes	2
WELL	4th	295	20	150,694	Yes	3
WELL	5th	481	12	265,433	Yes	4

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)	1
Identification	1ST	3RD	4TH	1
Location	1625 3RD AVENUE	ARCADE & MARSHALL	WASHINGTON & THIRD	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	FAIRBANKS MORSE	FAIRBANKS MORSE	FAIRBANKS MORSE	5
Year Installed	1894	1950	1964	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	208	700	480	8
Pump Motor or Standby Engine Mfr	WEST	US MOTOR	WEST	9
Year Installed	1951	1950	1966	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	15	75	60	12
Footnotes				13
				14

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	15
Identification	5TH			15
Location	BERDAN & FIFTH			16
Purpose	P			17
Destination	D			18
Pump Manufacturer	JOHNSTON			19
Year Installed	1973			20
Type	VERTICAL TURBINE			21
Actual Capacity (gpm)	830			22
Pump Motor or Standby Engine Mfr	GE			23
Year Installed	1973			24
Type	ELECTRIC			25
Horsepower	100			26
Footnotes				27
				28

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	1		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		3
Year constructed	1962		4
Primary material (earthen, steel, concrete, other)	STEEL		5
Elevation difference in feet (See Headnote 3.)	95		6
Total capacity in gallons (actual)	300,000		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)	OTHER		12
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0000		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

RESERVOIRS, STANDPIPES & WATER TREATMENT

Reservoirs, Standpipes & Water Treatment (Page W-20)

General footnotes

Construction of new water tower began in 2010, however, it is not completed nor is it running, therefore we did not include the information on this annual report.

WATER MAINS

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

Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	Number of Feet			Adjustments Increase or (Decrease) (g)	End of Year (h)	
			First of Year (d)	Added During Year (e)	Retired During Year (f)			
M	D	1.500	200				200	1
M	D	2.000	544				544	2
A	D	4.000	349				349	3
M	D	4.000	17,596				17,596	4
A	D	6.000	4,097				4,097	5
M	D	6.000	33,604				33,604	6
M	T	6.000	132				132	7
M	D	8.000	39,364				39,364	8
M	T	8.000	384				384	9
M	D	10.000	6,140				6,140	10
M	T	10.000	196				196	11
P	T	12.000	135				135	12
Total Within Municipality			102,741	0	0	0	102,741	
Total Utility			102,741	0	0	0	102,741	

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	831		1		830	5	1
M	1.000	94				94		2
M	1.250	7				7		3
M	1.500	19				19		4
M	2.000	15				15		5
M	3.000	1				1		6
M	4.000	4				4		7
M	8.000	1	1			2		* 8
Total Utility		972	1	1	0	972	5	

WATER SERVICES

Water Services (Page W-22)

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

Seneca service - total cost \$54,421.21, of which \$2925.18 was paid by customer.

METERS

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

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	973	10	2		981	99	1
0.750	2				2	1	2
1.000	24				24	1	3
1.250	6				6	0	4
1.500	25	1		(2)	24	5	5
2.000	11			2	13	2	6
3.000	8				8	7	7
4.000	4				4	3	8
8.000	2				2	1	9
Total:	1,055	11	2	0	1064	119	

1) Indicate your residential meter replacement schedule:

- Meters tested once every 10 years and replaced as needed
- All meters replaced within 20 years of installation
- Other schedule as approved by PSC

2) Indicate the method(s) used to read customer meters (select all that apply):

- Manually - remote register
- Manually - inside the premises
- Radio Frequency - drive or walk-by technology
- Radio Frequency - fixed network or other automatic infrastructure (AMI)
- Other

METERS (cont.)

- 4. Totals by size in Column (f) should equal same size totals in Column (o).
- 5. Explain all reported adjustments as a schedule footnote.
- 6. Do not include station meters in the meter inventory used to complete these tables.

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	868	101	0	6	0	6	981	1
0.750		2	0	0	0	0	2	2
1.000	0	20	1	2	0	1	24	3
1.250	0	4		0	0	2	6	4
1.500	0	18	1	4	0	1	24	5
2.000	0	10	1	2	0	0	13	6
3.000	0	4	1	3	0	0	8	7
4.000	0	0	1	1	0	2	4	8
8.000	0	0	1	0	0	1	2	9
Total:	868	159	6	18	0	13	1064	

METERS

Meters (Page W-23)

Explain all reported adjustments.

There were adjustments made to 1.5" and 2" meters as they previously were recorded incorrectly in the annual report.

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

1.25" meters are scheduled to be tested in 2011

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

Meters are tested on 8-10 year intervals

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

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

8" meters are tested every other year - only one meter is in use each year while the other is in stock.

METERS (cont.)

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HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0	0	0	0	0	1
Within Municipality	183	0	0	0	183	2
Total Fire Hydrants	183	0	0	0	183	
Flushing Hydrants						
	0	0	0	0	0	3
Total Flushing Hydrants	0	0	0	0	0	

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

Number of hydrants operated during year:	183
Number of distribution system valves end of year:	496
Number of distribution valves operated during year:	488

LIST OF ALL STATION AND WHOLESALE METERS

1. Definition of Station Meter is any meter in service not used to measure customer consumption.
2. Definition of Wholesale Meter is any meter used to measure sales to other utilities for retail or wholesale sales.
3. Retail customer meters should not be included in this inventory and conversely these station and wholesale meters should not be included in the customer meter inventory.

Purpose (a)	Size (in.) of Meter (b)	Location or Description (c)	Type (d)	Date of Last Meter Test (e)	*	1
Wholesale Meter	<= 4-inch	1625 3rd Avenue	Other	5/22/2007	*	1
Wholesale Meter	8	Washington St & 3rd Avenue	Other	12/15/2010	*	2
Wholesale Meter	8	5th Avenue & Berdan	Other	2/28/2007	*	3
Wholesale Meter	8	Hunter Street	Other	2/10/2011	*	4

LIST OF ALL STATION AND WHOLESALE METERS

List of All Station and Wholesale Meters (Page W-26)

If Meter Type is "other," please explain.

Meter type is Propeller

WATER CUSTOMERS SERVED

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

Location (a)	Customers End of Year (b)
<hr/>	
Barron County	
Cities	
CUMBERLAND	1,050
Total Cities:	1,050
Total Barron County:	1,050
 Total Company:	 1,050

WATER OPERATING SECTION FOOTNOTES

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.

Account 651 - Maintenance of mains - decreased in 2010 as there were many more broken mains in 2009 than in 2010.

Account 926 - Employee Pensions & Benefits increased in 2010 due to retirement of employee who received lump sum payment at separation for accrued sick leave, Utility faced additional FICA/Medicare expenses for this.

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

If Other Tax Rate - Local and/or Other Tax Rate - Non-Local are greater than zero, please explain.

Local tax rate is amount for Beaver Dam Lake District

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

General footnotes

Account 392 - Transportation Equipment - Addition = Purchase of 2 trucks, retirements = trade of utility truck and Suburban

If Additions for Accounts OTHER than 316, 343, 345, 346 and 348 exceed \$50,000, please explain. If applicable, provide construction authorization.

Account 345 - Services - Seneca service

Reservoirs, Standpipes & Water Treatment (Page W-20)

General footnotes

Construction of new water tower began in 2010, however, it is not completed nor is it running, therefore we did not include the information on this annual report.

Water Services (Page W-22)

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

Seneca service - total cost \$54,421.21, of which \$2925.18 was paid by customer.

Meters (Page W-23)

Explain all reported adjustments.

There were adjustments made to 1.5" and 2" meters as they previously were recorded incorrectly in the annual report.

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

1.25" meters are scheduled to be tested in 2011

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

Meters are tested on 8-10 year intervals

WATER OPERATING SECTION FOOTNOTES

Meters (Page W-23)

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

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

8" meters are tested every other year - only one meter is in use each year while the other is in stock.

List of All Station and Wholesale Meters (Page W-26)

If Meter Type is "other," please explain.

Meter type is Propeller

ELECTRIC OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Electricity			
Sales of Electricity (440-448)	4,191,213	4,134,542	1
Total Sales of Electricity	4,191,213	4,134,542	
Other Operating Revenues			
Forfeited Discounts (450)	15,137	12,957	2
Miscellaneous Service Revenues (451)	911	1,070	3
Sales of Water and Water Power (453)	0	0	4
Rent from Electric Property (454)	11,018	10,695	5
Interdepartmental Rents (455)	0	0	6
Other Electric Revenues (456)	871	797	7
Amortization of Construction Grants (457)	0	0	8
Total Other Operating Revenues	27,937	25,519	
Total Operating Revenues	4,219,150	4,160,061	
Operation and Maintenance Expenses			
Power Production Expenses (500-546)	2,352,783	2,308,736	9
Transmission Expenses (550-553)	6,299	7,179	10
Distribution Expenses (560-576)	254,845	241,506	11
Customer Accounts Expenses (901-904)	72,163	71,043	12
Customer Service and Information Expenses (906)	0	0	13
Sales Expenses (910)	0	0	14
Administrative and General Expenses (920-935)	402,420	363,939	15
Total Operation and Maintenance Expenses	3,088,510	2,992,403	
Other Expenses			
Depreciation Expense (403)	539,680	525,804	16
Amortization Expense (404-407)	1,386	1,386	17
Taxes (408)	327,031	290,224	18
Total Other Expenses	868,097	817,414	
Total Operating Expenses	3,956,607	3,809,817	
NET OPERATING INCOME	262,543	350,244	

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	15,137	1
Other (specify):		
NONE		2
Total Forfeited Discounts (450)	15,137	
Miscellaneous Service Revenues (451):		
RECONNECTS	911	3
Total Miscellaneous Service Revenues (451)	911	
Sales of Water and Water Power (453):		
NONE	0	4
Total Sales of Water and Water Power (453)	0	
Rent from Electric Property (454):		
POLE CONTACTS FROM CABLE TV & TELEPHONE COMPANY	11,018	5
Total Rent from Electric Property (454)	11,018	
Interdepartmental Rents (455):		
NONE	0	6
Total Interdepartmental Rents (455)	0	
Other Electric Revenues (456):		
BANNER FEES	225	7
SALES TAX DISCOUNT	346	8
NSF FEES	300	9
Total Other Electric Revenues (456)	871	
Amortization of Construction Grants (457):		
NONE	0	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)	77,220	68,341	* 11
Fuel (539)	25,498	37,578	* 12
Operation Supplies and Expenses (540)	14,647	21,642	* 13
Maintenance of Other Power Production Plant (543)	73,745	92,872	* 14
Total Other Power Generation Expenses	191,110	220,433	
OTHER POWER SUPPLY EXPENSES			
Purchased Power (545)	2,161,673	2,088,303	15
Other Expenses (546)	0	0	16
Total Other Power Supply Expenses	2,161,673	2,088,303	
Total Power Production Expenses	2,352,783	2,308,736	
TRANSMISSION EXPENSES			
Operation Supervision and Labor (550)	0	0	17
Operation Supplies and Expenses (551)	6,299	7,179	18
Maintenance of Transmission Plant (553)	0	0	19
Total Transmission Expenses	6,299	7,179	
DISTRIBUTION EXPENSES			
Operation Supervision Expenses (560)	36,426	35,733	20
Line and Station Labor (561)	47,771	49,101	21
Line and Station Supplies and Expenses (562)	10,079	8,468	22
Street Lighting and Signal System Expenses (565)	24,262	23,885	23
Meter Expenses (566)	21,974	17,238	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)	11,361	11,809	25
Miscellaneous Distribution Expenses (569)	8,749	9,647	26
Maintenance of Structures and Equipment (571)	0	0	27
Maintenance of Lines (572)	47,012	37,246	* 28
Maintenance of Line Transformers (573)	25,253	23,453	29
Maintenance of Street Lighting and Signal Systems (574)	12,620	14,137	30
Maintenance of Meters (575)	9,338	10,789	31
Maintenance of Miscellaneous Distribution Plant (576)	0	0	32
Total Distribution Expenses	254,845	241,506	
CUSTOMER ACCOUNTS EXPENSES			
Meter Reading Labor (901)	6,212	6,005	33
Accounting and Collecting Labor (902)	56,672	56,148	34
Supplies and Expenses (903)	9,279	8,890	35
Uncollectible Accounts (904)	0	0	36
Customer Service and Information Expenses (906)	0	0	37
Total Customer Accounts Expenses	72,163	71,043	
SALES EXPENSES			
Sales Expenses (910)	0	0	38
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	11,239	11,539	39
Office Supplies and Expenses (921)	11,375	7,284	* 40
Administrative Expenses Transferred -- Credit (922)	0	0	41
Outside Services Employed (923)	9,458	13,329	* 42
Property Insurance (924)	31,413	42,067	* 43
Injuries and Damages (925)	877	4,352	* 44
Employee Pensions and Benefits (926)	270,238	236,356	* 45
Regulatory Commission Expenses (928)	0	1,133	46
Miscellaneous General Expenses (930)	36,234	29,516	47
Transportation Expenses (933)	19,620	13,890	48
Maintenance of General Plant (935)	11,966	4,473	* 49
Total Administrative and General Expenses	402,420	363,939	
Total Operation and Maintenance Expenses	3,088,510	2,992,403	

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.

Account 538 - Operation Supervision & Labor - increased in 2010 due to payroll distributio change in 2010 - more labor in 2010 in account 538, less in account 543

Account 539 - Fuel - Decrease in 2010 as compared to 2009 as less generating in 2010.

Account 540 - Operation Supplies & Expense - decrease in 2010 due to less supplies purchased in 2010

Account 543 - Maintenance of Other Power Production Plant - account 543 - decrease in 2010 due to payroll distribution change in 2010, less labor in 2010 in account 543, increased labor in account 538

Account 572 - Maintenance of Lines - increase in 2010 due to hiring of atree service to cut and trim trees which were in our power lines

Account 921 - Office Supplies & expense - increase in 2010 due to postage rate increase, additional expenses incurred due to change in postage machine, paper costs increased significantly in 2010

Account 923 - Outside Services Employed, decrease in 2010 as there were no expenses incurred for new power contract negotiations, all audit bills were not presented to Utility at year end or at time of audit so they are not all included in this report.

Account 925 - Injuries & Damages - Decrease in 2010 simply due to less expenses incurred in 201

Account 926 - Employee Pensions & Benefits - Increase in 2010 due to increase in premiums as well as employee retiring who took payment for accrued sick leave which greatly affected this account due to FICA/Medicare as well

Account 935 - Maintenance of General Plant - increase in 2010 due to work being done on old shop building

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		276,571	242,408	1
Social Security		37,007	32,904	2
Wisconsin Gross Receipts Tax		9,137	11,043	3
PSC Remainder Assessment		4,316	3,869	4
Other (specify):				
NONE			0	5
Total tax expense		327,031	290,224	

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			Barron				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.160000				3
County tax rate	mills		4.330000				4
Local tax rate	mills		6.680000				5
School tax rate	mills		10.360000				6
Voc. school tax rate	mills		1.070000				7
Other tax rate - Local	mills		0.950000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		23.550000				10
Less: state credit	mills		1.430000				11
Net tax rate	mills		22.120000				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		6.680000				14
Combined School Tax Rate	mills		11.430000				15
Other Tax Rate - Local	mills		0.950000				16
Total Local & School Tax	mills		19.060000				17
Total Tax Rate	mills		23.550000				18
Ratio of Local and School Tax to Total	dec.		0.809342				19
Total tax net of state credit	mills		22.120000				20
Net Local and School Tax Rate	mills		17.902641				21
Utility Plant, Jan. 1	\$	14,469,234	14,469,234				22
Materials & Supplies	\$	195,714	195,714				23
Subtotal	\$	14,664,948	14,664,948				24
Less: Plant Outside Limits	\$	166,012	166,012				25
Taxable Assets	\$	14,498,936	14,498,936				26
Assessment Ratio	dec.		1.065500				27
Assessed Value	\$	15,448,616	15,448,616				28
Net Local & School Rate	mills		17.902641				29
Tax Equiv. Computed for Current Year	\$	276,571	276,571				30
Tax Equivalent per 1994 PSC Report	\$	128,465					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32 33
Tax equiv. for current year (see note 5)	\$	276,571					34
Footnotes			*				35

PROPERTY TAX EQUIVALENT (ELECTRIC)

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

If Lower Tax Equivalent authorized by municipality is greater than or equal to zero, please explain.

Correct amount of tax equivalent should be 276,571 - difference is in rounding using only 2 decimal spots for the current mill rate

If Other Tax Rate - Local and/or Other Tax Rate - Non-Local are greater than zero, please explain.

Local tax rate is rate for Beaver Dam Lake District

ELECTRIC UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT						
Organization (301)	0				0	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
Total Intangible Plant	0	0	0	0	0	
STEAM PRODUCTION PLANT						
Land and Land Rights (310)	0				0	4
Structures and Improvements (311)	0				0	5
Boiler Plant Equipment (312)	0				0	6
Engines and Engine Driven Generators (313)	0				0	7
Turbogenerator Units (314)	0				0	8
Accessory Electric Equipment (315)	0				0	9
Miscellaneous Power Plant Equipment (316)	0				0	10
Total Steam Production Plant	0	0	0	0	0	
HYDRAULIC PRODUCTION PLANT						
Land and Land Rights (330)	0				0	11
Structures and Improvements (331)	0				0	12
Reservoirs, Dams and Waterways (332)	0				0	13
Water Wheels, Turbines and Generators (333)	0				0	14
Accessory Electric Equipment (334)	0				0	15
Miscellaneous Power Plant Equipment (335)	0				0	16
Roads, Railroads and Bridges (336)	0				0	17
Total Hydraulic Production Plant	0	0	0	0	0	
OTHER PRODUCTION PLANT						
Land and Land Rights (340)	6,340				6,340	18
Structures and Improvements (341)	1,347,054				1,347,054	19
Fuel Holders, Producers and Accessories (342)	387,592				387,592	20
Prime Movers (343)	2,890,625				2,890,625	21
Generators (344)	2,410,574				2,410,574	22
Accessory Electric Equipment (345)	1,754,314				1,754,314	23
Miscellaneous Power Plant Equipment (346)	8,950				8,950	24
Total Other Production Plant	8,805,449	0	0	0	8,805,449	
TRANSMISSION PLANT						
Land and Land Rights (350)	8,076				8,076	25
Structures and Improvements (352)	0				0	26
Station Equipment (353)	227,425				227,425	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)	99,527				99,527	29
Overhead Conductors and Devices (356)	31,719				31,719	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	366,747	0	0	0	366,747	
DISTRIBUTION PLANT						
Land and Land Rights (360)	18,296				18,296	34
Structures and Improvements (361)	0				0	35
Station Equipment (362)	447,384				447,384	36
Storage Battery Equipment (363)	0				0	37
Poles, Towers and Fixtures (364)	175,759	34,773	8,140		202,392	38
Overhead Conductors and Devices (365)	182,857	2,140	14,553		170,444	39
Underground Conduit (366)	0				0	40
Underground Conductors and Devices (367)	692,081	426,394			1,118,475	* 41
Line Transformers (368)	587,100	97,113			684,213	* 42
Services (369)	83,043	63,134	113		146,064	* 43
Meters (370)	244,312	1,498	819		244,991	44
Installations on Customers' Premises (371)	0				0	45
Leased Property on Customers' Premises (372)	0				0	46
Street Lighting and Signal Systems (373)	336,630	129,719			466,349	* 47
Total Distribution Plant	2,767,462	754,771	23,625	0	3,498,608	
GENERAL PLANT						
Land and Land Rights (389)	16,137				16,137	48
Structures and Improvements (390)	428,133				428,133	49
Office Furniture and Equipment (391)	33,877	1,924			35,801	50
Computer Equipment (391.1)	84,574				84,574	51
Transportation Equipment (392)	181,568	70,451	69,716		182,303	* 52
Stores Equipment (393)	0				0	53
Tools, Shop and Garage Equipment (394)	95,530	1,117			96,647	54
Laboratory Equipment (395)	0				0	55
Power Operated Equipment (396)	227,989				227,989	56
Communication Equipment (397)	337,591	7,397			344,988	57
SCADA Equipment (397.1)	0				0	58
Miscellaneous Equipment (398)	4,409				4,409	59

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
GENERAL PLANT						
Other Tangible Property (399)	0				0	60
Total General Plant	1,409,808	80,889	69,716	0	1,420,981	
Total utility plant in service directly assignable	13,349,466	835,660	93,341	0	14,091,785	
Common Utility Plant Allocated to Electric Department (300)	0				0	61
Total utility plant in service	13,349,466	835,660	93,341	0	14,091,785	

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

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

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

Account 367 - Underground Services - various projects in 2010 - Alley Project (part of CA) = \$240,814, there were also other projects including - Beach to Buck Street, Amoco to Dairy Queen to 1st, Water Street to BP, Jeffery Blvd, William Street and Water tower site.

Account 368 - Line Transformers - Alley Project = \$46379, in addition there were other smaller projects including Seneca, Beach to Buck, Lake Street, Water tower site, Waters Edge, Amoco to Dairy Queen to 1st

Account 369 - Services, Various Projects including Alley Project = \$22,164, Seneca, Beach to Buck, William Street, Amoco to Dairy Queen

Account 373 - Street Lighting - Alley Project = \$73,719, Decorative Street Lighting in back alley = \$56,000

Account 392 - Transportation Equipment - purchase of new trucks, retirement of truck and suburban

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

Account 392 - Transportation Equipment - retired 2005 Ford Excursion as well as a 1999 Dodge 3/4 Ton

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

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

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

ELECTRIC UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION PLANT						
Towers and Fixtures (354)	0				0	28
Poles and Fixtures (355)	0				0	29
Overhead Conductors and Devices (356)	0				0	30
Underground Conduit (357)	0				0	31
Underground Conductors and Devices (358)	0				0	32
Roads and Trails (359)	0				0	33
Total Transmission Plant	0	0	0	0	0	
DISTRIBUTION PLANT						
Land and Land Rights (360)	0				0	34
Structures and Improvements (361)	0				0	35
Station Equipment (362)	0				0	36
Storage Battery Equipment (363)	0				0	37
Poles, Towers and Fixtures (364)	0				0	38
Overhead Conductors and Devices (365)	21,294				21,294	39
Underground Conduit (366)	0				0	40
Underground Conductors and Devices (367)	209,213				209,213	41
Line Transformers (368)	39,778				39,778	42
Services (369)	218,573				218,573	43
Meters (370)	0				0	44
Installations on Customers' Premises (371)	0				0	45
Leased Property on Customers' Premises (372)	0				0	46
Street Lighting and Signal Systems (373)	0				0	47
Total Distribution Plant	488,858	0	0	0	488,858	
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	488,858	0	0	0	488,858	
Common Utility Plant Allocated to Electric Department (300)	0				0	61
Total utility plant in service	488,858	0	0	0	488,858	

TRANSMISSION AND DISTRIBUTION LINES

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

RURAL LINE CUSTOMERS

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

Particulars (a)	Amount (b)	
Customers added on rural lines during year:		1
Farm Customers		2
Nonfarm Customers		3
Total	0	4
Customers on rural lines at end of year:		5
Rural Customers (served at rural rates):		6
Farm		7
Nonfarm	14	8
Total	14	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	14	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	6,047	Monday	01/18/2010	09:00	3,273	1
February	02	5,020	Friday	02/26/2010	23:00	1,648	2
March	03	5,356	Friday	03/19/2010	07:15	2,646	3
April	04	5,225	Wednesday	04/28/2010	10:15	2,712	4
May	05	6,643	Thursday	05/20/2010	11:45	2,898	5
June	06	7,254	Tuesday	06/08/2010	10:30	3,130	6
July	07	8,998	Wednesday	07/07/2010	07:15	4,616	7
August	08	9,298	Friday	08/06/2010	13:15	4,876	8
September	09	7,805	Tuesday	09/07/2010	08:00	4,058	9
October	10	6,622	Saturday	10/02/2010	07:30	3,090	10
November	11	5,700	Monday	11/01/2010	08:30	2,925	11
December	12	6,233	Tuesday	12/14/2010	07:15	3,283	12
Total		80,201				39,155	

System Name

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

Type of Reading	Supplier
15 minutes integrated	

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	68	4
Internal Combustion Reciprocating		5
Non-Conventional (wind, photovoltaic, etc.)		6
Total Generation	68	7
Purchases	39,087	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	39,155	15
Disposition of Energy		
Sales to Ultimate Consumers (including interdepartmental sales)	37,619	18
Sales For Resale		19
Energy Used by the Company (excluding station use):		
Electric Utility	265	21
Common (office, shops, garages, etc. serving 2 or more util. depts.)		22
Total Used by Company	265	23
Total Sold and Used	37,884	24
Energy Losses:		
Transmission Losses (if applicable)		26
Distribution Losses	1,271	27
Total Energy Losses	1,271	28
Loss Percentage (% Total Energy Losses of Total Source of Energy)	3.2461%	29
Total Disposition of Energy	39,155	30

SALES OF ELECTRICITY BY RATE SCHEDULE

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

Type of Sales/Rate Class Title (a)	Rate Schedule (b)	Avg. No. of Customers (c)	kWh (000 Omitted) (d)	(e)	(f)
Residential Sales					
RESIDENTIAL SALES	RG-1	1,120	8,234		1
RURAL SALES	RG-2	14	101		2
Total Sales for Residential Sales		1,134	8,335		
Commercial & Industrial					
COMMERCIAL SALES	CG-1	222	5,542		3
SMALL POWER SALES	CP-1	13	4,261		4
LARGE POWER SALES	CP-2	6	18,980		5
Total Sales for Commercial & Industrial		241	28,783		
Public Street & Highway Lighting					
STREET LIGHTING	MS-1	1	501		6
Total Sales for Public Street & Highway Lighting		1	501		
Sales for Resale					
DAIRYLAND & MERRILLAN	NONE	2	1	*	7
Total Sales for Sales for Resale		2	1		
TOTAL SALES FOR ELECTRICITY		1,378	37,620		

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)	
		676,382	239,941	916,323	1
		8,323	2,946	11,269	2
0	0	684,705	242,887	927,592	
		502,074	160,506	662,580	3
11,554	14,275	312,066	124,126	436,192	4
37,783	70,617	1,320,613	540,337	1,860,950	5
49,337	84,892	2,134,753	824,969	2,959,722	
		74,434	14,894	89,328	6
0	0	74,434	14,894	89,328	
		214,571		214,571	* 7
0	0	214,571	0	214,571	
49,337	84,892	3,108,463	1,082,750	4,191,213	

SALES OF ELECTRICITY BY RATE SCHEDULE

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

If Rate Schedule Name is not one selected from the dropdown list, please explain.

Dairyland & Merrillean are sales for resale - no rate case for this

SALES OF ELECTRICITY BY RATE SCHEDULE (cont.)

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PURCHASED POWER STATISTICS

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

Particulars (a)	(b)		(c)		
Name of Vendor	Dairyland Power Coop				1
Point of Delivery	Cumberland				2
Type of Power Purchased (firm, dump, etc.)	NONFIRM				3
Voltage at Which Delivered	69				4
Point of Metering	Cumberland Low Side				5
Total of 12 Monthly Maximum Demands -- kW	78,132				6
Average load factor	68.5300%				7
Total Cost of Purchased Power	2,161,673				8
Average cost per kWh	0.0553				9
On-Peak Hours (if applicable)	N/A				10
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	11
January	3,271				12
February	1,648				13
March	2,646				14
April	2,701				15
May	2,849				16
June	3,130				17
July	4,616				18
August	4,876				19
September	4,058				20
October	3,090				21
November	2,925				22
December	3,277				23
Total kWh (000)	39,087	0			24

Footnotes:

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

Footnotes:

PRODUCTION STATISTICS TOTALS

Particulars (a)	Total (b)	
Name of Plant		1
Unit Identification		2
Type of Generation		3
kWh Net Generation (000)	68	4
Is Generation Metered or Estimated?		5
Is Exciter & Station Use Metered or Estimated?		6
60-Minute Maximum Demand--kW (est. if not meas.)	9,298	7
Date and Hour of Such Maximum Demand	8/6/2010 13	8
Load Factor	0.0008	9
Maximum Net Generation in Any One Day	36,069	10
Date of Such Maximum	5/20/2010	11
Number of Hours Generators Operated	51	12
Maximum Continuous or Dependable Capacity--kW	0	13
Is Plant Owned or Leased?		14
Total Production Expenses	191,110	15
Cost per kWh of Net Generation (\$)	2,810	16
Monthly Net Generation --- kWh (000):		
January	2	17
February	0	18
March	0	19
April	11	20
May	49	21
June	0	22
July	0	23
August	0	24
September	0	25
October	0	26
November	0	27
December	6	28
Total kWh (000)	68	29
Gas Consumed--Therms	7,477	30
Average Cost per Therm Burned (\$)	7,477.0000	31
Fuel Oil Consumed Barrels (42 gal.)	108	32
Average Cost per Barrel of Oil Burned (\$)	96.4400	33
Specific Gravity		34
Average BTU per Gallon		35
Lubricating Oil Consumed--Gallons	28	36
Average Cost per Gallon (\$)	5.9500	37
kWh Net Generation per Gallon of Fuel Oil		38
kWh Net Generation per Gallon of Lubr. Oil		39
Does plant produce steam for heating or other purposes in addition to elec. generation?		40
Coal consumed--tons (2,000 lbs.)	0	42
Average Cost per Ton (\$)		43
Kind of Coal Used		44
Average BTU per Pound		45
Water Evaporated--Thousands of Pounds	0	46
Is Water Evaporated, Metered or Estimated?		47
Lbs. of Steam per Lb. of Coal or Equivalent Fuel		48
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.		49
Based on Total Coal Used at Plant		50
Based on Coal Used Solely in Electric Generation		51
Average BTU per kWh Net Generation		52
Total Cost of Fuel (Oil and/or Coal) per kWh Net Generation (\$)		53
Footnote		54

PRODUCTION STATISTICS

Particulars (a)	Plant (b)	Plant (c)	Plant (d)	Plant (e)	
Name of Plant	Cumberland				1
Unit Identification	1				2
Type of Generation	RECIP				3
kWh Net Generation (000)	68				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.)	9,298				7
Date and Hour of Such Maximum Demand	8/6/2010 13				8
Load Factor	0.0008				9
Maximum Net Generation in Any One Day	36,069				10
Date of Such Maximum	05/20/2010				11
Number of Hours Generators Operated	51				12
Maximum Continuous or Dependable Capacity--kW					13
Is Plant Owned or Leased?	O				14
Total Production Expenses	191,110				15
Cost per kWh of Net Generation (\$)	2,810.4412				16
Monthly Net Generation --- kWh (000):					
January	2				17
February	0				18
March	0				19
April	11				20
May	49				21
June	0				22
July	0				23
August	0				24
September	0				25
October	0				26
November	0				27
December	6				28
Total kWh (000)	68				29
Gas Consumed--Therms	7,477				30
Average Cost per Therm Burned (\$)	2.0000				31
Fuel Oil Consumed Barrels (42 gal.)	108				32
Average Cost per Barrel of Oil Burned (\$)	96.4400				33
Specific Gravity					34
Average BTU per Gallon					35
Lubricating Oil Consumed--Gallons	28				36
Average Cost per Gallon (\$)	5.9500				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?	N				40
Coal consumed--tons (2,000 lbs.)					41
Average Cost per Ton (\$)					42
Kind of Coal Used					43
Average BTU per Pound					44
Water Evaporated--Thousands of Pounds					45
Is Water Evaporated, Metered or Estimated?					46
Lbs. of Steam per Lb. of Coal or Equivalent Fuel					47
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.					48
Based on Total Coal Used at Plant					49
Based on Coal Used Solely in Electric Generation					50
Average BTU per kWh Net Generation					51
Total Cost of Fuel (Oil and/or Coal) per kWh Net Generation (\$)					52
Footnotes					53
					54

STEAM PRODUCTION PLANTS

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

Boilers

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

1

Turbine-Generators

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

INTERNAL COMBUSTION GENERATION PLANTS

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

Prime Movers

Name of Plant (a)	Unit No. (b)	Year Installed (c)	Type (Recip. or Turbine) (d)	Manufacturer (e)	RPM (f)	Rated HP Each Unit (g)	
Cumberland	1	1945	Recip.	Fairbanks Morse	257	1,028	1
Cumberland	2	1939	Recip.	Buckeye Machine Co.	360	450	2
Cumberland	3	1939	Recip.	Buckeye Machine Co.	360	450	3
Cumberland	4	1954	Recip.	Fairbanks Morse	720	1,920	4
Cumberland	5	1966	Recip.	Fairbanks Morse	720	2,880	5
Cumberland	6	1979	Recip.	Colt Pielstick	514	9,100	6
Cumberland	7	2002	Recip.	Enterprise	514	10,500	7
Cumberland	8	2002	Recip.	Enterprise	514	5,000	8
Total						31,328	

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)
1945	2,400	3	713	1,000	698	713	1
1939	2,400	1	300	375	307	300	2
1939	2,400	1	300	375	283	300	3
1954	2,400	7	1,360	1,700	1,369	1,360	4
1966	4,160	9	2,050	2,563	2,126	2,050	5
1979	12,470	20	6,491	8,114	6,659	6,491	6
2002	4,160	16	7,500	9,375	6,312	7,500	7
2002	4,160	10	3,500	4,375	3,554	3,500	8
Total		67	22,214	27,877	21,308	22,214	

HYDRAULIC GENERATING PLANTS

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

HYDRAULIC GENERATING PLANTS (cont.)

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

SUBSTATION EQUIPMENT

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

Particulars (a)	(b)	(c)	Utility Designation			(f)
			(d)	(e)		
Name of Substation	Cumberland					1
Voltage--High Side	69,000					2
Voltage--Low Side	12,470					3
Num. Main Transformers in Operation	1					4
Total Capacity of Transformers in kVA	25,000					5
Number of Spare Transformers on Hand	0					6
15-Minute Maximum Demand in kW	9,298					7
Dt and Hr of Such Maximum Demand	08/06/2010 13:00					8
Kwh Output	0					9
Footnotes						10

SUBSTATION EQUIPMENT (continued)

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

SUBSTATION EQUIPMENT (continued)

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

ELECTRIC DISTRIBUTION METERS & LINE TRANSFORMERS

Particulars (a)	Number of Watt-Hour Meters (b)	Line Transformers		1
		Number (c)	Total Cap. (kVA) (d)	
Number first of year	1,590	594	37,458	1
Acquired during year	1	17	1,300	2
Total	1,591	611	38,758	3
Retired during year	13			4
Sales, transfers or adjustments increase (decrease)				5
Number end of year	1,578	611	38,758	6
Number end of year accounted for as follows:				7
In customers' use	1,406	570	37,470	8
In utility's use	21			9
Locked meters on customers' premises				10
In stock	151	41	1,288	11
Total end of year	1,578	611	38,758	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				
Mercury Vapor	175	248	232	1
Other	400	5	5	2
Sodium Vapor	100	26	22	3
Sodium Vapor	150	190	146	4
Sodium Vapor	250	33	24	5
Sodium Vapor	400	39	33	6
Total		541	462	
Ornamental				
Sodium Vapor	150	66	38	7
Total		66	38	
Other				
Incandescent	60	1	1	8
Total		1	1	

ELECTRIC OPERATING SECTION FOOTNOTES

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.

Account 538 - Operation Supervision & Labor - increased in 2010 due to payroll distribution change in 2010 - more labor in 2010 in account 538, less in account 543

Account 539 - Fuel - Decrease in 2010 as compared to 2009 as less generating in 2010.

Account 540 - Operation Supplies & Expense - decrease in 2010 due to less supplies purchased in 2010

Account 543 - Maintenance of Other Power Production Plant - account 543 - decrease in 2010 due to payroll distribution change in 2010, less labor in 2010 in account 543, increased labor in account 538

Account 572 - Maintenance of Lines - increase in 2010 due to hiring of atree service to cut and trim trees which were in our power lines

Account 921 - Office Supplies & expense - increase in 2010 due to postage rate increase, additional expenses incurred due to change in postage machine, paper costs increased significantly in 2010

Account 923 - Outside Services Employed, decrease in 2010 as there were no expenses incurred for new power contract negotiations, all audit bills were not presented to Utility at year end or at time of audit so they are not all included in this report.

Account 925 - Injuries & Damages - Decrease in 2010 simply due to less expenses incurred in 2010

Account 926 - Employee Pensions & Benefits - Increase in 2010 due to increase in premiums as well as employee retiring who took payment for accrued sick leave which greatly affected this account due to FICA/Medicare as well

Account 935 - Maintenance of General Plant - increase in 2010 due to work being done on old shop building

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

If Lower Tax Equivalent authorized by municipality is greater than or equal to zero, please explain.

Correct amount of tax equivalent should be 276,571 - difference is in rounding using only 2 decimal spots for the current mill rate

Property Tax Equivalent (Electric) - Part 2 (Page E-05)

If Lower Tax Equivalent authorized by municipality is greater than or equal to zero, please explain.

\$276,689 is correct amount - amount is different merely due to rounding

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

If Other Tax Rate - Local and/or Other Tax Rate - Non-Local are greater than zero, please explain.

Local tax rate is rate for Beaver Dam Lake District

ELECTRIC OPERATING SECTION FOOTNOTES

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

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

Account 367 - Underground Services - various projects in 2010 - Alley Project (part of CA) = \$240,814, there were also other projects including - Beach to Buck Street, AMoco to Dairy Queen to 1st, Water Street to BP, Jeffery Blvd, Wlliam Street and Water tower site.

Account 368 - Line Trasformers - Alley Project = \$46379, in addition there were other smaller projects including Seneca, Beach to Buck, lake Street, Water tower site, Waters Edge, Amoco to Dairy Queen to 1st

Account 369 - Servies, Various Projects including Alley Project = \$22,164, Seneca, Beach to Buck, William Street, Amoco to Dairy Queen

Account 373 - Street Lighting - Alley Project = \$73,719, Decorative Street Lighting in back alley = \$56,000

Account 392 - Transportation Equipment - purchase of new trucks, retirement of truck and suburban

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

Account 392 - Transportation Equipiment - retired 2005 Ford Excursion as well as a 1999 Dodge 3/4 Ton

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

If Rate Schedule Name is not one selected from the dropdown list, please explain.

Dairyland & Merrillan are sales for resale - no rate case for this
