



3013 (01-03-11)

ANNUAL REPORT

OF

Name: ELKHORN LIGHT & WATER UTILITY

Principal Office: 9 S. BROAD ST.
P.O. BOX 920
ELKHORN, WI 53121

For the Year Ended: DECEMBER 31, 2010

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

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

GENERAL RULES FOR REPORTING

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

SIGNATURE PAGE

I MARY HINSKE of
(Person responsible for accounts)

ELKHORN LIGHT & WATER UTILITY, certify that I
(Utility Name)

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

(Signature of person responsible for accounts) 03/31/2011
(Date)

FINANCE DIRECTOR
(Title)

TABLE OF CONTENTS

Schedule Name	Page
General Rules for Reporting	i
Signature Page	ii
Table of Contents	iii
Identification and Ownership	iv
FINANCIAL SECTION	
Income Statement	F-01
Details of Income Statement Accounts	F-02
Income from Merchandising, Jobbing & Contract Work (Accts. 415-416)	F-03
Revenues Subject to Wisconsin Remainder Assessment	F-04
Distribution of Total Payroll	F-05
Full-Time Employees (FTE)	F-06
Balance Sheet	F-07
Net Utility Plant	F-08
Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 111.1)	F-09
Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 111.2)	F-10
Net Nonutility Property (Accts. 121 & 122)	F-11
Accumulated Provision for Uncollectible Accounts-Cr. (Acct. 144)	F-12
Materials and Supplies	F-13
Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251)	F-14
Capital Paid in by Municipality (Acct. 200)	F-15
Bonds (Accts. 221 and 222)	F-17
Notes Payable & Miscellaneous Long-Term Debt	F-18
Taxes Accrued (Acct. 236)	F-19
Interest Accrued (Acct. 237)	F-20
Detail of Other Balance Sheet Accounts	F-22
Return on Rate Base Computation	F-23
Regulatory Liability - Pre-2003 Historical Accumulated Depreciation on Contributed Utility Plant (253)	F-25
Important Changes During the Year	F-26
Financial Section Footnotes	F-99
WATER OPERATING SECTION	
Water Operating Revenues & Expenses	W-01
Water Operating Revenues - Sales of Water	W-02
Sales for Resale (Acct. 466)	W-03
Other Operating Revenues (Water)	W-04
Water Operation & Maintenance Expenses	W-05
Taxes (Acct. 408 - Water)	W-06
Property Tax Equivalent (Water)	W-07
Water Utility Plant in Service --Plant Financed by Utility or Municipality--	W-08
Water Utility Plant in Service --Plant Financed by Contributions--	W-09
Accumulated Provision for Depreciation - Water --Plant Financed by Utility or Municipality--	W-10
Accumulated Provision for Depreciation - Water --Plant Financed by Contributions--	W-12
Sources of Water Supply - Statistics	W-14
Water Audit and Other Statistics	W-15
Sources of Water Supply - Ground Waters	W-17
Sources of Water Supply - Surface Waters	W-18
Pumping & Power Equipment	W-19
Reservoirs, Standpipes & Water Treatment	W-20

TABLE OF CONTENTS

Schedule Name	Page
WATER OPERATING SECTION	
Water Mains	W-21
Water Services	W-22
Meter Questions	W-23
Meters	W-23
Hydrants and Distribution System Valves	W-25
List of All Station and Wholesale Meters	W-26
Customers Served	W-27
Water Operating Section Footnotes	W-99
ELECTRIC OPERATING SECTION	
Electric Operating Revenues & Expenses	E-01
Other Operating Revenues (Electric)	E-02
Electric Operation & Maintenance Expenses	E-03
Taxes (Acct. 408 - Electric)	E-04
Property Tax Equivalent (Electric)	E-05
Electric Utility Plant in Service --Plant Financed by Utility or Municipality--	E-06
Electric Utility Plant in Service --Plant Financed by Contributions--	E-07
Accumulated Provision for Depreciation - Electric --Plant Financed by Utility or Municipality--	E-09
Accumulated Provision for Depreciation - Electric --Plant Financed by Contributions--	E-11
Transmission and Distribution Lines	E-12
Rural Line Customers	E-13
Monthly Peak Demand and Energy Usage	E-14
Electric Energy Account	E-15
Sales of Electricity by Rate Schedule	E-16
Purchased Power Statistics	E-18
Production Statistics Totals	E-19
Production Statistics	E-20
Steam Production Plants	E-21
Internal Combustion Generation Plants	E-22
Hydraulic Generating Plants	E-24
Substation Equipment	E-26
Electric Distribution Meters & Line Transformers	E-27
Street Lighting Equipment	E-28
Electric Operating Section Footnotes	E-99

IDENTIFICATION AND OWNERSHIP

Exact Utility Name: ELKHORN LIGHT & WATER UTILITY

Utility Address: 9 S. BROAD ST.
P.O. BOX 920
ELKHORN, WI 53121

When was utility organized? 12/31/1898

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MARY J HINSKE

Title: FINANCE DIRECTOR

Office Address:

9 S. BROAD ST.
P.O. BOX 920
ELKHORN, WI 53121

Telephone: (262) 741 - 5141

Fax Number: (262) 741 - 5131

Email Address: mhinske@charterinternet.com

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

Name: DAVID MACCOUX

Title: SHAREHOLDER

Office Address: SCHENCK SC

2200 RIVERSIDE DR
P.O. BOX 23819
GREEN BAY, WI 54305

Telephone: (920) 455 - 4114

Fax Number: (920) 617 - 2511

Email Address: david.maccoux@schencksc.com

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

Name: RONALD DUNWIDDIE

Title: CHAIRMAN

Office Address:

9 S. BROAD ST.
P.O. BOX 920
ELKHORN, WI 53121

Telephone: (262) 723 - 2910

Fax Number: (262) 741 - 5131

Email Address:

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

YES

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

Name: DAVID MACCOUX

Title: SHAREHOLDER

Office Address: SCHENCK SC

2200 RIVERSIDE DR
P.O. BOX 23819
GREEN BAY, WI 54305

Telephone: (920) 455 - 4114

Fax Number: (920) 617 - 2511

Email Address: david.maccoux@schencksc.com

IDENTIFICATION AND OWNERSHIP

Date of most recent audit report: 5/14/2010

Period covered by most recent audit: YEAR ENDED DECEMBER 31, 2009

Names and titles of utility management including manager or superintendent:

Name: ART SCHMITZ

Title: ELECTRIC UTILITY DIRECTOR

Office Address:

400 KOOPMAN LANE
ELKHORN, WI 53121

Telephone: (262) 723 - 3138

Fax Number: (262) 741 - 5131

Email Address: aschmitz@cityofelkhorn.org

Name: TERRY WETER

Title: PUBLIC WORKS DIRECTOR

Office Address:

9 S. BROAD ST.
P.O. BOX 920
ELKHORN, WI 53121

Telephone: (262) 723 - 2223

Fax Number: (262) 741 - 5131

Email Address: tweter@cityofelkhorn.org

Name of utility commission/committee: MUNICIPAL SERVICES AND UTILITY COMMITTEE

Names of members of utility commission/committee:

MS KIM DEHAAN
MR RONALD DUNWIDDIE, CHAIRMAN
MR GERALD NORTON

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)	12,928,541	11,651,550	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	10,720,581	9,602,293	2
Depreciation Expense (403)	993,502	866,341	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	847,985	716,894	5
Total Operating Expenses	12,562,068	11,185,528	
Net Operating Income	366,473	466,022	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	366,473	466,022	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	26,174	69,128	10
Miscellaneous Nonoperating Income (421)	63,229	380,212	11
Total Other Income	89,403	449,340	
Total Income	455,876	915,362	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(34,325)	(34,325)	12
Other Income Deductions (426)	174,787	174,979	13
Total Miscellaneous Income Deductions	140,462	140,654	
Income Before Interest Charges	315,414	774,708	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	483,104	485,869	14
Amortization of Debt Discount and Expense (428)	34,308	37,752	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
Total Interest Charges	517,412	523,621	
Net Income	(201,998)	251,087	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	20,360,030	20,267,380	20
Balance Transferred from Income (433)	(201,998)	251,087	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)	158,437	158,437	25
Total Unappropriated Earned Surplus End of Year (216)	19,999,595	20,360,030	

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	12,928,541	0	12,928,541	1
Total (Acct. 400):	12,928,541	0	12,928,541	
Operation and Maintenance Expense (401-402):				
Derived	10,720,581	0	10,720,581	2
Total (Acct. 401-402):	10,720,581	0	10,720,581	
Depreciation Expense (403):				
Derived	993,502	0	993,502	3
Total (Acct. 403):	993,502	0	993,502	
Amortization Expense (404-407):				
Derived	0	0	0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	847,985	0	847,985	5
Total (Acct. 408):	847,985	0	847,985	
Revenues from Utility Plant Leased to Others (412):				
NONE			0	6
Total (Acct. 412):	0	0	0	
Expenses of Utility Plant Leased to Others (413):				
NONE			0	7
Total (Acct. 413):	0	0	0	
TOTAL UTILITY OPERATING INCOME:	366,473	0	366,473	
OTHER INCOME				
Income from Merchandising, Jobbing and Contract Work (415-416):				
Derived	0	0	0	8
Total (Acct. 415-416):	0	0	0	
Income from Nonutility Operations (417):				
NONE			0	9
Total (Acct. 417):	0	0	0	
Nonoperating Rental Income (418):				
NONE			0	10
Total (Acct. 418):	0	0	0	
Interest and Dividend Income (419):				
INTEREST INCOME	26,174		26,174	11
Total (Acct. 419):	26,174	0	26,174	
Miscellaneous Nonoperating Income (421):				
NONE			0	12
Contributed Plant - Water		20,438	20,438	13

DETAILS OF INCOME STATEMENT ACCOUNTS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
OTHER INCOME				
Miscellaneous Nonoperating Income (421):				
Contributed Plant - Electric		42,791	42,791	14
Total (Acct. 421):	0	63,229	63,229	
TOTAL OTHER INCOME:	26,174	63,229	89,403	
MISCELLANEOUS INCOME DEDUCTIONS				
Miscellaneous Amortization (425):				
Regulatory Liability (253) Amortization	(34,325)	0	(34,325)	15
NONE			0	16
Total (Acct. 425):	(34,325)	0	(34,325)	
Other Income Deductions (426):				
Depreciation Expense on Contributed Plant - Water	0	95,186	95,186	17
Depreciation Expense on Contributed Plant - Electric	0	79,601	79,601	18
NONE	0		0	19
Total (Acct. 426):	0	174,787	174,787	
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(34,325)	174,787	140,462	
INTEREST CHARGES				
Interest on Long-Term Debt (427):				
Derived	483,104	0	483,104	20
Total (Acct. 427):	483,104	0	483,104	
Amortization of Debt Discount and Expense (428):				
AMORTIZATION OF DEBT DISCOUNT	34,308		34,308	21
Total (Acct. 428):	34,308	0	34,308	
Amortization of Premium on Debt--Cr. (429):				
NONE			0	22
Total (Acct. 429):	0	0	0	
Interest on Debt to Municipality (430):				
Derived	0	0	0	23
Total (Acct. 430):	0	0	0	
Other Interest Expense (431):				
Derived	0	0	0	24
Total (Acct. 431):	0	0	0	
Interest Charged to Construction--Cr. (432):				
NONE			0	25
Total (Acct. 432):	0	0	0	
TOTAL INTEREST CHARGES:	517,412	0	517,412	
NET INCOME:	(90,440)	(111,558)	(201,998)	
EARNED SURPLUS				
Unappropriated Earned Surplus (Beginning of Year) (216):				
Derived	12,566,029	7,794,001	20,360,030	26
Total (Acct. 216):	12,566,029	7,794,001	20,360,030	

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	(90,440)	(111,558)	(201,998)	27
Total (Acct. 433):	(90,440)	(111,558)	(201,998)	
Miscellaneous Credits to Surplus (434):				
NONE			0	28
Total (Acct. 434):	0	0	0	
Miscellaneous Debits to Surplus--Debit (435):				
NONE			0	29
Total (Acct. 435)--Debit:	0	0	0	
Appropriations of Surplus--Debit (436):				
Detail appropriations to (from) account 215			0	30
Total (Acct. 436)--Debit:	0	0	0	
Appropriations of Income to Municipal Funds--Debit (439):				
ELECTRIC PROFIT TO GENERAL FUND	158,437		158,437	31
Total (Acct. 439)--Debit:	158,437	0	158,437	
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	12,317,152	7,682,443	19,999,595	

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

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

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	2,283,006	10,645,535	0	0	12,928,541	1
Less: interdepartmental sales	0		0	0	0	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	744	1,172			1,916	5
Other Increases or (Decreases) to Operating Revenues - Specify: NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	2,282,262	10,644,363	0	0	12,926,625	

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	419,272	0	419,272	1
Electric operating expenses	712,022	(92,778)	619,244	2
Gas operating expenses	0	0	0	3
Heating operating expenses	0	0	0	4
Sewer operating expenses	0	0	0	5
Merchandising and jobbing	0	0	0	6
Other nonutility expenses	0	0	0	7
Water utility plant accounts	0	0	0	8
Electric utility plant accounts	0	92,778	92,778	9
Gas utility plant accounts	0	0	0	10
Heating utility plant accounts	0	0	0	11
Sewer utility plant accounts	0	0	0	12
Accum. prov. for depreciation of water plant	0	0	0	13
Accum. prov. for depreciation of electric plant	0	0	0	14
Accum. prov. for depreciation of gas plant	0	0	0	15
Accum. prov. for depreciation of heating plant	0	0	0	16
Accum. prov. for depreciation of sewer plant	0	0	0	17
Clearing accounts	0	0	0	18
All other accounts	0	0	0	19
Total Payroll	1,131,294	0	1,131,294	

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	7.8	1
Electric	12.3	2
Gas		3
Sewer		4

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101)	44,538,358	44,345,038	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	14,383,501	13,628,400	2
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
Total Net Utility Plant	30,154,857	30,716,638	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	6
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	7
Other Investments (124)	0	0	8
Sinking Funds (125)	3,934,359	4,760,453	9
Depreciation Fund (126)	0	0	10
Other Special Funds (128)	0	0	11
Total Other Property and Investments	3,934,359	4,760,453	
CURRENT AND ACCRUED ASSETS			
Cash (131)	1,083,931	806,756	12
Special Deposits (134)	0	0	13
Working Funds (135)			14
Temporary Cash Investments (136)			15
Notes Receivable (141)	0	0	16
Customer Accounts Receivable (142)	1,265,985	1,086,239	17
Other Accounts Receivable (143)	59,362	34,304	18
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	19
Receivables from Municipality (145)	336,342	324,860	20
Plant Materials and Operating Supplies (154)	508,802	448,684	21
Merchandise (155)	0	0	22
Other Materials and Supplies (156)	0	0	23
Stores Expense (163)	0	0	24
Prepayments (165)	66,599	66,029	25
Interest and Dividends Receivable (171)	4,055		26
Accrued Utility Revenues (173)			27
Miscellaneous Current and Accrued Assets (174)			28
Total Current and Accrued Assets	3,325,076	2,766,872	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	200,497	234,805	29
Extraordinary Property Losses (182)	0	0	30
Preliminary Survey and Investigation Charges (183)	0	0	31
Clearing Accounts (184)	0	0	32
Temporary Facilities (185)	0	0	33
Miscellaneous Deferred Debits (186)	0	0	34
Total Deferred Debits	200,497	234,805	
Total Assets and Other Debits	37,614,789	38,478,768	

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)	3,731,283	3,638,955	35
Appropriated Earned Surplus (215)			36
Unappropriated Earned Surplus (216)	19,999,595	20,360,030	37
Total Proprietary Capital	23,730,878	23,998,985	
LONG-TERM DEBT			
Bonds (221)	10,860,000	11,435,000	38
Advances from Municipality (223)	0	0	39
Other Long-Term Debt (224)	282,771	282,771	40
Total Long-Term Debt	11,142,771	11,717,771	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	41
Accounts Payable (232)	986,773	1,064,344	42
Payables to Municipality (233)	0	0	43
Customer Deposits (235)	75	75	44
Taxes Accrued (236)	738,043	619,528	45
Interest Accrued (237)	113,890	119,614	46
Tax Collections Payable (241)			47
Miscellaneous Current and Accrued Liabilities (242)	299,659	284,484	48
Total Current and Accrued Liabilities	2,138,440	2,088,045	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	49
Customer Advances for Construction (252)	64,024	93,685	50
Other Deferred Credits (253)	538,676	580,282	51
Total Deferred Credits	602,700	673,967	
OPERATING RESERVES			
Property Insurance Reserve (261)			52
Injuries and Damages Reserve (262)			53
Pensions and Benefits Reserve (263)			54
Miscellaneous Operating Reserves (265)			55
Total Operating Reserves	0	0	
Total Liabilities and Other Credits	37,614,789	38,478,768	

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	24,091,506	0	0	20,253,532	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)	18,442,990	0	0	17,883,112	2
Utility Plant in Service - Contributed Plant (101.2)	5,853,799	0	0	2,328,837	3
Utility Plant Purchased or Sold (102)					4
Utility Plant Leased to Others (104)					5
Property Held for Future Use (105)					6
Completed Construction not Classified (106)					7
Construction Work in Progress (107)	29,620				8
Total Utility Plant	24,326,409	0	0	20,211,949	
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)	4,463,737	0	0	8,275,501	9
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	815,217	0	0	829,046	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	5,278,954	0	0	9,104,547	
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	19,047,455	0	0	11,107,402	

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)	4,143,899	8,015,025			12,158,924	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	432,119	561,383			993,502	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	13,434				13,434	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	0	103,158			103,158	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	445,553	664,541	0	0	1,110,094	16
Debits during year						17
Book cost of plant retired	118,215	363,233			481,448	18
Cost of removal	7,500	40,832			48,332	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	125,715	404,065	0	0	529,780	25
Balance end of year (111.1)	4,463,737	8,275,501	0	0	12,739,238	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)	720,031	749,445			1,469,476	1
Credits During Year						2
Accruals:						3
Charged Other Income Deductions (426)	95,186	79,601			174,787	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	0	0			0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	95,186	79,601	0	0	174,787	16
Debits during year						17
Book cost of plant retired	0	0			0	18
Cost of removal	0	0			0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	0	0	0	0	0	25
Balance end of year (111.2)	815,217	829,046	0	0	1,644,263	26
Footnotes						27

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

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

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

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

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel (151)					0	0	1
Fuel stock expenses (152)					0	0	2
Plant mat. & oper. sup. (154)			481,736		481,736	421,110	3
Total Electric Utility					481,736	421,110	

Account	Total End of Year	Amount Prior Year	
Electric utility total	481,736	421,110	1
Water utility (154)	27,066	27,574	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	508,802	448,684	

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

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

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
1998 MORTGAGE REVENUE BONDS	779	428	277	1
2002 REVENUE BONDS	6,699	428	17,694	2
2005 REVENUE BONDS	4,719	428	46,143	3
2006 BOND	12,011	428	70,948	4
2008 BOND	4,336	428	50,212	5
UNAMORTIZED REFUNDING LOSS	5,764	428	15,223	6
Total			200,497	
Unamortized premium on debt (251)				
NONE				7
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	3,638,955	1
Changes during year (explain):		
CAPITAL ASSETS CONTRIBUTED BY TID DISTRICT	92,328	2
Balance end of year	<u>3,731,283</u>	

BONDS (ACCT. 221)

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
1998 MORTGAGE REVENUE BONDS	02/01/1998	04/01/2011	4.41%	150,000	1
2002 MORTGAGE REVENUE BONDS	09/01/2002	04/01/2015	3.50%	1,855,000	2
2005 REVENUE BONDS	06/01/2005	04/01/2025	4.25%	2,750,000	3
2006 REVENUE BONDS	08/23/2006	08/23/2026	4.50%	3,930,000	4
2008 REVENUE BONDS	08/07/2008	04/01/2028	4.67%	2,175,000	5
Total Bonds (Account 221):				10,860,000	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances from Municipality (223)					
NONE	00/00/0000	00/00/0000	0.00%		1
Total for Account 223				0	
Other Long-Term Debt (224)					
NOTE FOR WATER TOWER/WALWORTH COUNTY	12/01/1994	12/01/2014	0.00%	282,771	2
Total for Account 224				282,771	
Notes Payable (231)					
NONE	00/00/0000	00/00/0000	0.00%		3
Total for Account 231				0	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	619,528	1
Accruals:		
Charged water department expense	427,177	2
Charged electric department expense	420,808	3
Charged sewer department expense	4,021	4
Other (explain):		
NONE		5
Total Accruals and other credits	852,006	
Taxes paid during year:		
County, state and local taxes	619,527	6
Social Security taxes	76,276	7
PSC Remainder Assessment	11,245	8
Other (explain):		
GROSS RECEIPTS	26,443	9
Total payments and other debits	733,491	
Balance end of year	738,043	

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)					
ARBITRAGE REBATE		19,040	19,040	0	1
ANNUAL DEBT SERVICE FEES	0	2,781	2,781	0	2
2002 MRB'S	20,974	77,654	79,735	18,893	3
1998 MORTGAGE REVENUE BONDS	3,131	8,306	9,712	1,725	4
2005 REVENUE BONDS	29,496	116,520	117,008	29,008	5
2006 REVENUE BONDS	41,870	162,231	163,980	40,121	6
2008 REVENUE BONDS	24,143	96,572	96,572	24,143	7
Subtotal	119,614	483,104	488,828	113,890	
Advances from Municipality (223)					
NONE	0			0	8
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
NONE	0			0	9
Subtotal	0	0	0	0	
Notes Payable (231)					
Customer Deposits	0			0	10
Subtotal	0	0	0	0	
Total	119,614	483,104	488,828	113,890	

DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Sinking Funds (125):		
DEPRECIATION FUND	907,866	3
BOND REDEMPTION	601,576	4
BOND RESERVE	1,119,810	5
OPERATIONS AND MAINTENANCE	187,000	6
BOND PROCEEDS	647,368	7
IMPACT FEES	437,372	8
CAPITAL RESERVES	33,367	9
Total (Acct. 125):	3,934,359	
Depreciation Fund (126):		
NONE		10
Total (Acct. 126):	0	
Other Special Funds (128):		
NONE		11
Total (Acct. 128):	0	
Special Deposits (134):		
NONE		12
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE		13
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	283,520	14
Electric	982,465	15
Sewer (Regulated)		16
Other (specify):		
NONE		17
Total (Acct. 142):	1,265,985	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		18
Merchandising, jobbing and contract work		19
Other (specify):		
DEVELOPMENT AND MISC SERVICE RECEIVABLES	59,362	20
Total (Acct. 143):	59,362	

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):		
ADVANCE PROVED TO TID NO 3	306,917	21
DELINQUENT UTILITY BILLS PLACED ON TAX ROLL	29,425	22
Total (Acct. 145):	336,342	
Prepayments (165):		
PREPAID INSURANCES	37,955	23
PREPAID UTILITY LICENSE FEE	28,644	24
Total (Acct. 165):	66,599	
Extraordinary Property Losses (182):		
NONE		25
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
NONE		26
Total (Acct. 183):	0	
Clearing Accounts (184):		
NONE		27
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE		28
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
NONE		29
Total (Acct. 186):	0	
Payables to Municipality (233):		
NONE		30
Total (Acct. 233):	0	
Other Deferred Credits (253):		
Regulatory Liability	446,231	31
DEFERRED PUBLIC BENEFITS	92,445	32
Total (Acct. 253):	538,676	

DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

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

143: Done

145: Done

RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service (101.1)	18,251,406	17,852,982	0	0	36,104,388	1
Materials and Supplies	27,320	451,423	0	0	478,743	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (111.1)	4,303,818	8,145,263	0	0	12,449,081	4
Customer Advances for Construction					0	5
Regulatory Liability	235,971	227,422	0	0	463,393	6
NONE					0	7
Average Net Rate Base	13,738,937	9,931,720	0	0	23,670,657	
Net Operating Income	251,099	115,374	0	0	366,473	8
Net Operating Income as a percent of						
Average Net Rate Base	1.83%	1.16%	N/A	N/A	1.55%	

**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	244,711	235,845	0	0	480,556	1
Add credits during year:					0	2
Deduct charges:						
Miscellaneous Amortization (425)	17,479	16,846	0	0	34,325	3
Other (specify):					0	4
Balance End of Year	227,232	218,999	0	0	446,231	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

Water rate increase enacted April 1, 2010. Revenues will increase.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

Water rate increase approved in January 2010.

7. Any additional matters.

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 \$10,000, providing a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

143: Done

145: Done

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	2,268,458	1,938,857	1
Total Sales of Water	2,268,458	1,938,857	
Other Operating Revenues			
Forfeited Discounts (470)	6,838	6,080	2
Rents from Water Property (472)	0	0	3
Interdepartmental Rents (473)	0	0	4
Other Water Revenues (474)	7,710	14,670	5
Total Other Operating Revenues	14,548	20,750	
Total Operating Revenues	2,283,006	1,959,607	
Operation and Maintenance Expenses			
Source of Supply Expense (600-617)	13,218	2,737	6
Pumping Expenses (620-633)	174,306	277,492	7
Water Treatment Expenses (640-652)	409,157	381,786	8
Transmission and Distribution Expenses (660-678)	164,867	178,905	9
Customer Accounts Expenses (901-906)	42,051	33,500	10
Sales Expenses (910)	0	0	11
Administrative and General Expenses (920-932)	369,012	388,397	12
Total Operation and Maintenance Expenses	1,172,611	1,262,817	
Other Operating Expenses			
Depreciation Expense (403)	432,119	284,592	13
Amortization Expense (404-407)		0	14
Taxes (408)	427,177	355,457	15
Total Other Operating Expenses	859,296	640,049	
Total Operating Expenses	2,031,907	1,902,866	
NET OPERATING INCOME	251,099	56,741	

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	200	885	1
Commercial (460.2)				2
Industrial (460.3)				3
Public Authority (460.4)				4
Total Unmetered Sales to General Customers (460)	12	200	885	
Metered Sales to General Customers (461)				
Residential (461.1)	3,304	135,519	999,490	5
Commercial (461.2)	479	85,011	480,990	6
Industrial (461.3)	36	19,808	100,020	7
Public Authority (461.4)	58	23,889	136,364	8
Total Metered Sales to General Customers (461)	3,877	264,227	1,716,864	
Private Fire Protection Service (462)	22		36,046	9
Public Fire Protection Service (463)	472		514,663	10
Other Water Sales (465)				11
Sales for Resale (466)		0	0	12
Interdepartmental Sales (467)				13
Total Sales of Water	4,383	264,427	2,268,458	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

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

OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		1
Other (specify):		
Wholesale fire protection billed		2
Amount billed (usually per rate schedule F-1 or Fd-1)	514,663	3
NONE		4
Total Public Fire Protection Service (463)	514,663	
Forfeited Discounts (470):		
NONE		5
Customer late payment charges	6,838	6
Other (specify):		
Total Forfeited Discounts (470)	6,838	
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):		
MISCELLANEOUS CHARGE	241	9
NONE	0	10
Return on net investment in meters charged to sewer department	7,469	11
Other (specify):		
Total Other Water Revenues (474)	7,710	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
SOURCE OF SUPPLY EXPENSES			
Operation Supervision and Engineering (600)		0	1
Operation Labor and Expenses (601)	1,888	178	2
Purchased Water (602)		0	3
Miscellaneous Expenses (603)		0	4
Rents (604)		0	5
Maintenance Supervision and Engineering (610)		0	6
Maintenance of Structures and Improvements (611)	11,330	2,000	7
Maintenance of Collecting and Impounding Reservoirs (612)		0	8
Maintenance of Lake, River and Other Intakes (613)		0	9
Maintenance of Wells and Springs (614)		559	10
Maintenance of Supply Mains (616)		0	11
Maintenance of Miscellaneous Water Source Plant (617)		0	12
Total Source of Supply Expenses	13,218	2,737	
PUMPING EXPENSES			
Operation Supervision and Engineering (620)		0	13
Fuel for Power Production (621)		0	14
Power Production Labor and Expenses (622)	142,409	137,712	15
Fuel or Power Purchased for Pumping (623)		0	16
Pumping Labor and Expenses (624)	11,033	11,819	17
Expenses Transferred--Credit (625)		0	18
Miscellaneous Expenses (626)		0	19
Rents (627)		0	20
Maintenance Supervision and Engineering (630)		0	21
Maintenance of Structures and Improvements (631)	2,236	2,460	22
Maintenance of Power Production Equipment (632)		0	23
Maintenance of Pumping Equipment (633)	18,628	125,501	24
Total Pumping Expenses	174,306	277,492	
WATER TREATMENT EXPENSES			
Operation Supervision and Engineering (640)		0	25
Chemicals (641)	142,692	128,060	26
Operation Labor and Expenses (642)	220,370	206,225	27
Miscellaneous Expenses (643)	489	2,658	28
Rents (644)		0	29
Maintenance Supervision and Engineering (650)		0	30
Maintenance of Structures and Improvements (651)		0	31
Maintenance of Water Treatment Equipment (652)	45,606	44,843	32
Total Water Treatment Expenses	409,157	381,786	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Supervision and Engineering (660)		0	33
Storage Facilities Expenses (661)		0	34
Transmission and Distribution Lines Expenses (662)	50,951	64,868	35
Meter Expenses (663)	1,395	2,476	36
Customer Installations Expenses (664)	335	27	37
Miscellaneous Expenses (665)		0	38
Rents (666)		0	39
Maintenance Supervision and Engineering (670)		0	40
Maintenance of Structures and Improvements (671)		0	41
Maintenance of Distribution Reservoirs and Standpipes (672)		0	42
Maintenance of Transmission and Distribution Mains (673)	91,280	103,097	43
Maintenance of Services (675)	4,906	3,452	44
Maintenance of Meters (676)	7,295	2,149	45
Maintenance of Hydrants (677)	8,705	2,836	46
Maintenance of Miscellaneous Plant (678)		0	47
Total Transmission and Distribution Expenses	164,867	178,905	
CUSTOMER ACCOUNTS EXPENSES			
Supervision (901)		0	48
Meter Reading Expenses (902)	10,336	11,102	49
Customer Records and Collection Expenses (903)	30,971	22,318	50
Uncollectible Accounts (904)	744	80	51
Miscellaneous Customer Accounts Expenses (905)		0	52
Customer Service and Information Expenses (906)		0	53
Total Customer Accounts Expenses	42,051	33,500	
SALES EXPENSES			
Sales Expenses (910)		0	54
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	94,203	112,101	55
Office Supplies and Expenses (921)	12,098	12,521	56
Administrative Expenses Transferred--Credit (922)		0	57
Outside Services Employed (923)	26,942	12,181	58
Property Insurance (924)	4,132	4,149	59
Injuries and Damages (925)	12,900	16,225	60
Employee Pensions and Benefits (926)	187,037	205,686	61
Regulatory Commission Expenses (928)	2,928	4,614	62
Duplicate Charges--Credit (929)		0	63

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
ADMINISTRATIVE AND GENERAL EXPENSES			
Miscellaneous General Expenses (930)	28,251	20,399	64
Rents (931)	521	521	65
Maintenance of General Plant (932)		0	66
Total Administrative and General Expenses	369,012	388,397	
Total Operation and Maintenance Expenses	1,172,611	1,262,817	

WATER OPERATION & MAINTENANCE EXPENSES

Water Operation & Maintenance Expenses (Page W-05)

If Fuel or Power Purchased for Pumping (623), divided by the Total kWh Used for Pumping on the Source of Supply, Pumping and Purchased Water Statistics schedule, is less than 3 cents or greater than 12 cents, please explain.

Electricity for pumping is grouped in 622. This calculates to 4 cents per kWh.

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

923: Cross connection charges increased \$16,000 in 2010 from 2009.

662: No contracted engineering for Maintenance purposes in 2010.

633: The utility did not repair as many pumps in 2010 as they did in 2009.

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		397,397	324,739	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		4,021	3,417	2
Net property tax equivalent		393,376	321,322	
Social Security		29,303	29,896	3
PSC Remainder Assessment		4,498	4,239	4
Other (specify):				
NONE			0	5
Total tax expense		427,177	355,457	

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			Walworth				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.166026				3
County tax rate	mills		4.031835				4
Local tax rate	mills		6.382902				5
School tax rate	mills		9.432557				6
Voc. school tax rate	mills		1.360954				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		21.374274				10
Less: state credit	mills		1.315683				11
Net tax rate	mills		20.058591				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		6.382902				14
Combined School Tax Rate	mills		10.793511				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		17.176413				17
Total Tax Rate	mills		21.374274				18
Ratio of Local and School Tax to Total	dec.		0.803602				19
Total tax net of state credit	mills		20.058591				20
Net Local and School Tax Rate	mills		16.119127				21
Utility Plant, Jan. 1	\$	24,091,506	24,091,506				22
Materials & Supplies	\$	27,574	27,574				23
Subtotal	\$	24,119,080	24,119,080				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	24,119,080	24,119,080				26
Assessment Ratio	dec.		1.022169				27
Assessed Value	\$	24,653,776	24,653,776				28
Net Local & School Rate	mills		16.119127				29
Tax Equiv. Computed for Current Year	\$	397,397	397,397				30
Tax Equivalent per 1994 PSC Report	\$	132,350					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	397,397					34
Footnotes							35

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT						
Organization (301)	0				0	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
Total Intangible Plant	0	0	0	0	0	
SOURCE OF SUPPLY PLANT						
Land and Land Rights (310)	1,974				1,974	4
Structures and Improvements (311)	49,189				49,189	5
Collecting and Impounding Reservoirs (312)	1,400				1,400	6
Lake, River and Other Intakes (313)	0				0	7
Wells and Springs (314)	1,186,959				1,186,959	8
Supply Mains (316)	366,853				366,853	9
Other Water Source Plant (317)	0				0	10
Total Source of Supply Plant	1,606,375	0	0	0	1,606,375	
PUMPING PLANT						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	139,862				139,862	12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	676,050				676,050	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	310,449				310,449	16
Total Pumping Plant	1,126,361	0	0	0	1,126,361	
WATER TREATMENT PLANT						
Land and Land Rights (330)	0				0	17
Structures and Improvements (331)	2,491,932				2,491,932	18
Sand or Other Media Filtration Equipment (332)	1,982,237				1,982,237	19
Membrane Filtration Equipment (333)	298,372				298,372	20
Other Water Treatment Equipment (334)	0				0	21
Total Water Treatment Plant	4,772,541	0	0	0	4,772,541	
TRANSMISSION AND DISTRIBUTION PLANT						
Land and Land Rights (340)	6,509				6,509	22
Structures and Improvements (341)	4,318				4,318	23
Distribution Reservoirs and Standpipes (342)	888,711				888,711	24
Transmission and Distribution Mains (343)	6,686,893	368,044	91,460		6,963,477	25
Services (345)	1,178,829	66,386	22,349		1,222,866	26
Meters (346)	488,107	2,910	1,906		489,111	27
Hydrants (348)	766,643	64,043	2,500		828,186	28

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT						
Other Transmission and Distribution Plant (349)	31,993				31,993	29
Total Transmission and Distribution Plant	10,052,003	501,383	118,215	0	10,435,171	
GENERAL PLANT						
Land and Land Rights (389)	462				462	30
Structures and Improvements (390)	4,872				4,872	31
Office Furniture and Equipment (391)	52,761				52,761	32
Computer Equipment (391.1)	56,642				56,642	33
Transportation Equipment (392)	103,619				103,619	34
Stores Equipment (393)	1,462				1,462	35
Tools, Shop and Garage Equipment (394)	15,711				15,711	36
Laboratory Equipment (395)	9,709				9,709	37
Power Operated Equipment (396)	0				0	38
Communication Equipment (397)	50,779				50,779	39
SCADA Equipment (397.1)	202,770				202,770	40
Miscellaneous Equipment (398)	3,755				3,755	41
Total General Plant	502,542	0	0	0	502,542	
Total utility plant in service directly assignable	18,059,822	501,383	118,215	0	18,442,990	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	18,059,822	501,383	118,215	0	18,442,990	

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT						
Organization (301)	0				0	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
Total Intangible Plant	0	0	0	0	0	
SOURCE OF SUPPLY PLANT						
Land and Land Rights (310)	0				0	4
Structures and Improvements (311)	0				0	5
Collecting and Impounding Reservoirs (312)	0				0	6
Lake, River and Other Intakes (313)	0				0	7
Wells and Springs (314)	0				0	8
Supply Mains (316)	0				0	9
Other Water Source Plant (317)	0				0	10
Total Source of Supply Plant	0	0	0	0	0	
PUMPING PLANT						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	0				0	12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	0				0	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	0				0	16
Total Pumping Plant	0	0	0	0	0	
WATER TREATMENT PLANT						
Land and Land Rights (330)	0				0	17
Structures and Improvements (331)	0				0	18
Sand or Other Media Filtration Equipment (332)	0				0	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
Total Water Treatment Plant	0	0	0	0	0	
TRANSMISSION AND DISTRIBUTION PLANT						
Land and Land Rights (340)	0				0	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	0				0	24
Transmission and Distribution Mains (343)	4,403,144				4,403,144	25
Services (345)	861,512				861,512	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 \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT						
Hydrants (348)	589,143				589,143	28
Other Transmission and Distribution Plant (349)	0				0	29
Total Transmission and Distribution Plant	5,853,799	0	0	0	5,853,799	
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	5,853,799	0	0	0	5,853,799	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	5,853,799	0	0	0	5,853,799	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

--Plant Financed by Utility or Municipality--

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
SOURCE OF SUPPLY PLANT				
Structures and Improvements (311)	3,630	3.20%	1,574	1
Collecting and Impounding Reservoirs (312)	784	1.70%	24	2
Lake, River and Other Intakes (313)	0	0.00%		3
Wells and Springs (314)	335,271	2.90%	34,422	4
Supply Mains (316)	38,255	1.80%	6,603	5
Other Water Source Plant (317)	0	0.00%		6
Total Source of Supply Plant	377,940		42,623	
PUMPING PLANT				
Structures and Improvements (321)	14,184	3.20%	4,476	7
Other Power Production Equipment (323)	0	0.00%		8
Electric Pumping Equipment (325)	173,959	4.40%	29,746	9
Diesel Pumping Equipment (326)	0	0.00%		10
Other Pumping Equipment (328)	181,930	4.40%	13,660	11
Total Pumping Plant	370,073		47,882	
WATER TREATMENT PLANT				
Structures and Improvements (331)	547,546	2.50%	62,298	12
Sand or Other Media Filtration Equipment (332)	996,943	3.30%	65,414	13
Membrane Filtration Equipment (333)	0	6.00%	17,902	14
Other Water Treatment Equipment (334)	0	0.00%		15
Total Water Treatment Plant	1,544,489		145,614	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	2,727	3.20%	138	16
Distribution Reservoirs and Standpipes (342)	406,719	1.90%	16,886	17
Transmission and Distribution Mains (343)	590,390	1.30%	88,727	18
Services (345)	187,883	2.90%	34,825	19
Meters (346)	246,305	5.50%	26,874	20
Hydrants (348)	113,773	2.20%	17,543	21
Other Transmission and Distribution Plant (349)	20,452	5.00%	1,600	22
Total Transmission and Distribution Plant	1,568,249		186,593	
GENERAL PLANT				
Structures and Improvements (390)	4,872	2.90%	0	23
Office Furniture and Equipment (391)	45,359	5.80%	3,060	24
Computer Equipment (391.1)	56,642	26.70%		25
Transportation Equipment (392)	103,619	13.30%		26
Stores Equipment (393)	1,462	5.80%		27
Tools, Shop and Garage Equipment (394)	8,911	5.80%	908	28
Laboratory Equipment (395)	9,709	5.80%		29

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					5,204	1
312					808	2
313					0	3
314					369,693	4
316					44,858	5
317					0	6
	0	0	0	0	420,563	
321					18,660	7
323					0	8
325					203,705	9
326					0	10
328					195,590	11
	0	0	0	0	417,955	
331					609,844	12
332					1,062,357	13
333					17,902	14
334					0	15
	0	0	0	0	1,690,103	
341					2,865	16
342					423,605	17
343	91,460				587,657	18
345	22,349				200,359	19
346	1,906				271,273	20
348	2,500	7,500			121,316	21
349					22,052	22
	118,215	7,500	0	0	1,629,127	
390					4,872	23
391					48,419	24
391.1					56,642	25
392					103,619	26
393					1,462	27
394					9,819	28
395					9,709	29

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

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
GENERAL PLANT				
Power Operated Equipment (396)	0	0.00%		30
Communication Equipment (397)	50,779	15.00%		31
SCADA Equipment (397.1)	0	9.20%	18,655	32
Miscellaneous Equipment (398)	1,795	5.80%	218	33
Total General Plant	283,148		22,841	
Total accum. prov. directly assignable	4,143,899		445,553	
 Common Utility Plant Allocated to Water Department	 0	 0.00%		 34
 Total accum. prov. for depreciation	 4,143,899		 445,553	

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
396					0	30
397					50,779	31
397.1					18,655	32
398					2,013	33
	0	0	0	0	305,989	
	118,215	7,500	0	0	4,463,737	
					0	34
	118,215	7,500	0	0	4,463,737	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

--Plant Financed by Contributions--

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
SOURCE OF SUPPLY PLANT				
Structures and Improvements (311)	0	0.00%		1
Collecting and Impounding Reservoirs (312)	0	0.00%		2
Lake, River and Other Intakes (313)	0	0.00%		3
Wells and Springs (314)	0	0.00%		4
Supply Mains (316)	0	0.00%		5
Other Water Source Plant (317)	0	0.00%		6
Total Source of Supply Plant	0		0	
PUMPING PLANT				
Structures and Improvements (321)	0	0.00%		7
Other Power Production Equipment (323)	0	0.00%		8
Electric Pumping Equipment (325)	0	0.00%		9
Diesel Pumping Equipment (326)	0	0.00%		10
Other Pumping Equipment (328)	0	0.00%		11
Total Pumping Plant	0		0	
WATER TREATMENT PLANT				
Structures and Improvements (331)	0	0.00%		12
Sand or Other Media Filtration Equipment (332)	0	0.00%		13
Membrane Filtration Equipment (333)	0	0.00%		14
Other Water Treatment Equipment (334)	0	0.00%		15
Total Water Treatment Plant	0		0	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	0	0.00%		16
Distribution Reservoirs and Standpipes (342)	0	0.00%		17
Transmission and Distribution Mains (343)	456,955	1.30%	57,241	18
Services (345)	163,206	2.90%	24,984	19
Meters (346)	0	0.00%		20
Hydrants (348)	99,870	2.20%	12,961	21
Other Transmission and Distribution Plant (349)	0	0.00%		22
Total Transmission and Distribution Plant	720,031		95,186	
GENERAL PLANT				
Structures and Improvements (390)	0	0.00%		23
Office Furniture and Equipment (391)	0	0.00%		24
Computer Equipment (391.1)	0	0.00%		25
Transportation Equipment (392)	0	0.00%		26
Stores Equipment (393)	0	0.00%		27
Tools, Shop and Garage Equipment (394)	0	0.00%		28
Laboratory Equipment (395)	0	0.00%		29

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314					0	4
316					0	5
317					0	6
	0	0	0	0	0	
321					0	7
323					0	8
325					0	9
326					0	10
328					0	11
	0	0	0	0	0	
331					0	12
332					0	13
333					0	14
334					0	15
	0	0	0	0	0	
341					0	16
342					0	17
343					514,196	18
345					188,190	19
346					0	20
348					112,831	21
349					0	22
	0	0	0	0	815,217	
390					0	23
391					0	24
391.1					0	25
392					0	26
393					0	27
394					0	28
395					0	29

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

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
GENERAL PLANT				
Power Operated Equipment (396)	0	0.00%		30
Communication Equipment (397)	0	0.00%		31
SCADA Equipment (397.1)	0	0.00%		32
Miscellaneous Equipment (398)	0	0.00%		33
Total General Plant	0		0	
Total accum. prov. directly assignable	720,031		95,186	
 Common Utility Plant Allocated to Water Department	 0	 0.00%		 34
Total accum. prov. for depreciation	720,031		95,186	

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
396					0	30
397					0	31
397.1					0	32
398					0	33
	0	0	0	0	0	
	0	0	0	0	815,217	
					0	34
	0	0	0	0	815,217	

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			31,437	31,437	1
February			28,883	28,883	2
March			31,058	31,058	3
April			30,991	30,991	4
May			34,148	34,148	5
June			32,608	32,608	6
July			35,118	35,118	7
August			32,247	32,247	8
September			30,426	30,426	9
October			30,206	30,206	10
November			27,477	27,477	11
December			29,502	29,502	12
Total annual pumpage	0	0	374,101	374,101	

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):	374,101	2
Less: Gallons (000's) used in the treatment process:	21,520	3
Subtotal: Gallons (000's) entering distribution system:	352,581	4
Less: Gallons (000's) sold (Revenue Water):	264,427	5
Gallons (000's) entering distribution system but not sold (Non-Revenue Water):	88,154	6
Authorized System Uses:		7
Gallons (000's) used to flush mains:	3,844	8
Gallons (000's) used for fire protection:	750	9
Gallons (000's) used to prevent freezing of distribution system:	11,958	10
Gallons (000's) used for other system uses:	22,334	11
Subtotal Authorized System Uses:	38,886	12
Water Losses (Real and Apparent):		13
Gallons (000's) lost due to main leaks or breaks:	31,875	14
Gallons (000's) lost due to service leaks or breaks:	17,592	15
Gallons (000's) lost due to hydrant leaks, tank overflows and pressure reducing valves:		16
Gallons (000's) for unauthorized usage such as vandalism and theft:		17
Gallons (000's) unknown/not accounted for:	(199)	18
Subtotal Water Losses:	49,268	19
Percentage of water entering distribution system sold:	75%	20
Percentage of Real and Apparent Losses:	14%	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.)	1,675	29
Date of maximum: 12/31/2010		30
Cause of maximum: Main Break		31
		32
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)	469	33
Date of minimum: 03/21/2010		34
Total KWH used by the utility (include pumping, treatment facilities and other utility operations):	40,022	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:	10	40
Number of service breaks repaired this year:	8	41
Population served (estimate the number of individuals within service area):		42
Inside municipality?	9,535	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)	
REAR LOT OF SLD WH, CENTRALIA	#5	1,500	12	5	Yes	1
S.CHURCH & W. CENTRALIA, COE	#4	1,648	12	8	Yes	2
SUNSET PARK	#6	1,500	16	10	Yes	3
W3960 HWY NN, CO. LOT	#7	1,865	16	9	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)	#
Identification	#4	#5	#6	1
Location	S CHURCH & W CENTRALIA REAR LOT OF SLD WH, CENTRALIA		SUNSET PARK	2
Purpose	P	P	P	3
Destination	R	D	D	4
Pump Manufacturer	B & J	CENTRI-LIFT	B & J	5
Year Installed	1998	2005	1996	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	720	550	1,030	8
Pump Motor or Standby Engine Mfr	B & J	CENTRI-LIFT	B & J	9
Year Installed	1998	2005	1996	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	125	125	200	12
Footnotes				13
				14

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	#
Identification	#7			15
Location	W3960 HWY NN, CO LOT			16
Purpose	P			17
Destination	D			18
Pump Manufacturer	B & J			19
Year Installed	1996			20
Type	VERTICAL TURBINE			21
Actual Capacity (gpm)	800			22
Pump Motor or Standby Engine Mfr	B & J			23
Year Installed	1996			24
Type	ELECTRIC			25
Horsepower	150			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	TOWER B	TOWER C	TOWER D	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	ET	3 4
Year constructed	1971	1980	1994	5 6
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	STEEL	7 8
Elevation difference in feet (See Headnote 3.)	122	134	140	9 10
Total capacity in gallons (actual)	200,000	500,000	300,000	11 12
WATER TREATMENT PLANT				13
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID			14 15
Points of application (wellhouse, central facilities, booster station, other)	CENTRAL FACILITIES			16 17 18
Filters, type (gravity, pressure, other, none)	PRESSURE			19 20
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	3.4000			21 22 23
Is a corrosion control chemical used (yes, no)?	Y			24 25
Is water fluoridated (yes, no)?	Y			26 27
Footnotes				28

WATER MAINS

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

Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	Number of Feet				End of Year (h)	
			First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)		
M	D	4.000	8,516				8,516	1
P	D	4.000	109				109	2
A	D	6.000	195				195	3
M	D	6.000	38,505				38,505	4
P	D	6.000	4,012				4,012	5
M	D	8.000	40,600				40,600	6
M	S	8.000	3,197				3,197	7
P	D	8.000	90,272	2,863	2,863		90,272	8
M	D	10.000	9,352				9,352	9
M	S	10.000	2,375				2,375	10
M	T	10.000	1,900				1,900	11
P	D	10.000	9,665				9,665	12
M	D	12.000	1,642				1,642	13
M	S	12.000	832				832	14
P	D	12.000	82,403	1,020	1,020		82,403	15
M	D	16.000	14,833				14,833	16
P	D	16.000	91				91	17
Total Within Municipality			308,499	3,883	3,883	0	308,499	
M	T	4.000	846				846	18
P	D	4.000	45				45	19
M	D	6.000	4,540				4,540	20
M	T	6.000	1,019				1,019	21
M	D	8.000	2,355				2,355	22
P	D	8.000	2,505				2,505	23
P	D	12.000	10,894				10,894	24
P	T	12.000	2,591				2,591	25
Total Outside of Municipality			24,795	0	0	0	24,795	
Total Utility			333,294	3,883	3,883	0	333,294	

WATER MAINS

Water Mains (Page W-21)

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

Municipality financed by TIF.

WATER SERVICES

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

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
L	0.500	283				283		1
M	0.750	791				791		2
L	0.750	20				20		3
M	1.000	1,432	28	28		1,432		4
P	1.000	2				2		5
M	1.250	146				146		6
P	1.500	1				1		7
M	1.500	61				61		8
M	1.750	2				2		9
P	2.000	20				20		10
M	2.000	92				92		11
P	4.000	1				1		12
M	4.000	13				13		13
M	6.000	9				9		14
M	8.000	2				2		15
P	8.000	6				6		16
Total Utility		2,881	28	28	0	2,881	0	

WATER SERVICES

Water Services (Page W-22)

If Utility-Owned Service Not In Use at End of Year is reported as zero, please explain.

All utility owned water services are in use as of 12/31/10.

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	3,821	0	3	5	3823	23	1
0.750	87	0	1	(3)	83	6	2
1.000	91	0	4	3	90	10	3
1.500	59	6	4	1	62	5	4
2.000	47		2		45	2	5
3.000	11				11	9	6
4.000	6				6	4	7
6.000	2				2	1	8
Total:	4,124	6	14	6	4122	60	

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	3,264	295	4	12	0	248	3823	1
0.750	22	42	3	5	0	11	83	2
1.000	0	74	7	4	0	5	90	3
1.500	0	37	8	8	0	9	62	4
2.000	0	18	10	14	0	3	45	5
3.000	0	7	0	4	0	0	11	6
4.000	0	2	0	4	0	0	6	7
6.000	0	0	0	2	0	0	2	8
Total:	3,286	475	32	53	0	276	4122	

METERS

Meters (Page W-23)

Explain all reported adjustments.

The city took a physical count of inventory in 2010 and adjusted to actual.

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

The utility tests all meters 1" or less every 10 years

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

Yes

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

The remaining meter will be tested in 2011.

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	19				19	1
Within Municipality	577	11	4		584	2
Total Fire Hydrants	596	11	4	0	603	
Flushing Hydrants						
	1				1	3
Total Flushing Hydrants	1	0	0	0	1	

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:	95
Number of distribution system valves end of year:	854
Number of distribution valves operated during year:	73

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

Hydrants and Distribution System Valves (Page W-25)

General footnotes

The city attempts to operate each at least once every couple of years.

LIST OF ALL STATION AND WHOLESALE METERS

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

Purpose (a)	Size (in.) of Meter (b)	Location or Description (c)	Type (d)	Date of Last Meter Test (e)	
Station Meter	8	DOWNTOWN PLANT (OLD SIDE P	Turbine	10/27/2010	1
Station Meter	8	DOWNTOWN PLANT (PRE TREATM	Turbine	10/27/2010	2
Station Meter	10	DOWNTOWN PLANT (NEW SIDE P	Turbine	10/27/2010	3
Station Meter	10	SPORLEDER BOOSTER STATION	Turbine	10/27/2010	4
Station Meter	10	SPORLEDER BOOSTER #2	Turbine	10/27/2010	5
Station Meter	12	DOWNTOWN PLANT AFTER TREA	Turbine	10/27/2010	6

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)
Walworth County	
Cities	
ELKHORN	3,877
Total Cities:	3,877
Total Walworth County:	3,877
Total Company:	3,877

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

If Fuel or Power Purchased for Pumping (623), divided by the Total kWh Used for Pumping on the Source of Supply, Pumping and Purchased Water Statistics schedule, is less than 3 cents or greater than 12 cents, please explain.

Electricity for pumping is grouped in 622. This calculates to 4 cents per kWh.

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

923: Cross connection charges increased \$16,000 in 2010 from 2009.

662: No contracted engineering for Maintenance purposes in 2010.

633: The utility did not repair as many pumps in 2010 as they did in 2009.

Water Mains (Page W-21)

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

Municipality financed by TIF.

Water Services (Page W-22)

If Utility-Owned Service Not In Use at End of Year is reported as zero, please explain.

All utility owned water services are in use as of 12/31/10.

Meters (Page W-23)

Explain all reported adjustments.

The city took a physical count of inventory in 2010 and adjusted to actual.

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

The utility tests all meters 1" or less every 10 years

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

Yes

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

The remaining meter will be tested in 2011.

Hydrants and Distribution System Valves (Page W-25)

General footnotes

The city attempts to operate each at least once every couple of years.

ELECTRIC OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Electricity			
Sales of Electricity (440-448)	10,582,362	9,641,403	1
Total Sales of Electricity	10,582,362	9,641,403	
Other Operating Revenues			
Forfeited Discounts (450)	18,628	18,659	2
Miscellaneous Service Revenues (451)	7,520	8,498	3
Sales of Water and Water Power (453)	0	0	4
Rent from Electric Property (454)	23,015	8,328	5
Interdepartmental Rents (455)	0	0	6
Other Electric Revenues (456)	14,010	15,055	7
Total Other Operating Revenues	63,173	50,540	
Total Operating Revenues	10,645,535	9,691,943	
Operation and Maintenance Expenses			
Power Production Expenses (500-557)	8,342,140	7,237,581	8
Transmission Expenses (560-573)	0	0	9
Distribution Expenses (580-598)	413,135	511,869	10
Customer Accounts Expenses (901-905)	100,647	81,658	11
Customer Service and Information Expenses (906)	0	187	12
Sales Expenses (911-916)	0	0	13
Administrative and General Expenses (920-932)	692,048	508,181	14
Total Operation and Maintenance Expenses	9,547,970	8,339,476	
Other Expenses			
Depreciation Expense (403)	561,383	581,749	15
Amortization Expense (404-407)		0	16
Taxes (408)	420,808	361,437	17
Total Other Expenses	982,191	943,186	
Total Operating Expenses	10,530,161	9,282,662	
NET OPERATING INCOME	115,374	409,281	

OTHER OPERATING REVENUES (ELECTRIC)

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

Particulars (a)	Amount (b)	
Forfeited Discounts (450):		
NONE		1
Customer late payment charges	18,628	2
Other (specify):		
Total Forfeited Discounts (450)	18,628	
Miscellaneous Service Revenues (451):		
ALLIANT BILLING FOR SNOW PLOWING	6,866	3
MUTUAL AID, WEEDS, ETC	654	4
Total Miscellaneous Service Revenues (451)	7,520	
Sales of Water and Water Power (453):		
NONE		5
Total Sales of Water and Water Power (453)	0	
Rent from Electric Property (454):		
POLE RENTAL	23,015	6
Total Rent from Electric Property (454)	23,015	
Interdepartmental Rents (455):		
NONE		7
Total Interdepartmental Rents (455)	0	
Other Electric Revenues (456):		
SALE OF RECYCLABLES	3,819	8
INSURANCE RECOVERIES	9,796	9
OTHER ELECTRIC REVENUES	395	10
Total Other Electric Revenues (456)	14,010	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

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

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
POWER PRODUCTION EXPENSES			
OTHER POWER GENERATION EXPENSES			
Maintenance of Miscellaneous Other Power Generating Plant (554)		0	33
Total Other Power Generation Expenses	0	0	
OTHER POWER SUPPLY EXPENSES			
Purchased Power (555)	8,342,140	7,237,581	34
System Control and Load Dispatching (556)		0	35
Other Expenses (557)		0	36
Total Other Power Supply Expenses	8,342,140	7,237,581	
Total Power Production Expenses	8,342,140	7,237,581	
TRANSMISSION EXPENSES			
Operation Supervision and Engineering (560)		0	37
Load Dispatching (561)		0	38
Station Expenses (562)		0	39
Overhead Line Expenses (563)		0	40
Underground Line Expenses (564)		0	41
Miscellaneous Transmission Expenses (566)		0	42
Rents (567)		0	43
Maintenance Supervision and Engineering (568)		0	44
Maintenance of Structures (569)		0	45
Maintenance of Station Equipment (570)		0	46
Maintenance of Overhead Lines (571)		0	47
Maintenance of Underground Lines (572)		0	48
Maintenance of Miscellaneous Transmission Plant (573)		0	49
Total Transmission Expenses	0	0	
DISTRIBUTION EXPENSES			
Operation Supervision and Engineering (580)	6,394	30,882	50
Load Dispatching (581)		0	51
Station Expenses (582)	5,166	7,963	52
Overhead Line Expenses (583)	10,832	13,898	53
Underground Line Expenses (584)	0	2,534	54
Street Lighting and Signal System Expenses (585)	0	1,033	55
Meter Expenses (586)	10,124	13,402	56
Customer Installations Expenses (587)	0	950	57
Miscellaneous Distribution Expenses (588)	50,933	41,699	58
Rents (589)		0	59
Maintenance Supervision and Engineering (590)	2,517	30,532	60
Maintenance of Structures (591)	394	0	61
Maintenance of Station Equipment (592)	14,559	23,719	62
Maintenance of Overhead Lines (593)	243,351	254,699	63

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
DISTRIBUTION EXPENSES			
Maintenance of Underground Lines (594)	41,886	48,065	64
Maintenance of Line Transformers (595)	987	2,401	65
Maintenance of Street Lighting and Signal Systems (596)	16,091	25,297	66
Maintenance of Meters (597)	7,564	4,761	67
Maintenance of Miscellaneous Distribution Plant (598)	2,337	10,034	68
Total Distribution Expenses	413,135	511,869	
CUSTOMER ACCOUNTS EXPENSES			
Supervision (901)		0	69
Meter Reading Expenses (902)	23,951	22,587	70
Customer Records and Collection Expenses (903)	75,524	58,794	71
Uncollectible Accounts (904)	1,172	277	72
Miscellaneous Customer Accounts Expenses (905)		0	73
Customer Service and Information Expenses (906)		187	74
Total Customer Accounts Expenses	100,647	81,845	
SALES EXPENSES			
Supervision (911)		0	75
Demonstrating and Selling Expenses (912)		0	76
Advertising Expenses (913)		0	77
Miscellaneous Sales Expenses (916)		0	78
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	267,043	77,121	79
Office Supplies and Expenses (921)	46,594	49,984	80
Administrative Expenses Transferred -- Credit (922)		0	81
Outside Services Employed (923)	11,683	24,907	82
Property Insurance (924)	6,822	6,107	83
Injuries and Damages (925)	11,061	13,080	84
Employee Pensions and Benefits (926)	300,413	292,955	85
Regulatory Commission Expenses (928)	239	3,328	86
Duplicate Charges -- Credit (929)		0	87
Miscellaneous General Expenses (930)	47,412	39,918	88
Rents (931)	781	781	89
Maintenance of General Plant (932)		0	90
Total Administrative and General Expenses	692,048	508,181	
Total Operation and Maintenance Expenses	9,547,970	8,339,476	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Electric Operation & Maintenance Expenses (Page E-03)

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

903: Worker's time could not be capitalized in 2010 due to few projects being financed. In 2009, much time was capitalized.

590: Less time was spent on engineering costs for maintaining electric operation as there were less issues.

588: Engineering costs up for futuer projects.

920: Worker's time could not be capitalized in 2010 due to few projects being financed. In 2009, much time was capitalized.

580: Worker's time allocated to 920 as there was less time used fixing issues at the substations. Removal of 2 substations results in less time fixing the operation.

923: There were few projects being done in 2010. 2009 saw more Outside services being used as the electric utility workers were working on capital projects.

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		340,645	294,789	1
Social Security		46,973	41,492	2
Wisconsin Gross Receipts Tax		26,443	18,798	3
PSC Remainder Assessment		6,747	6,358	4
Other (specify): NONE			0	5
Total tax expense		420,808	361,437	

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			Walworth				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.166026				3
County tax rate	mills		4.031835				4
Local tax rate	mills		6.382902				5
School tax rate	mills		9.432557				6
Voc. school tax rate	mills		1.360954				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		21.374274				10
Less: state credit	mills		1.315683				11
Net tax rate	mills		20.058591				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		6.382902				14
Combined School Tax Rate	mills		10.793511				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		17.176413				17
Total Tax Rate	mills		21.374274				18
Ratio of Local and School Tax to Total	dec.		0.803602				19
Total tax net of state credit	mills		20.058591				20
Net Local and School Tax Rate	mills		16.119127				21
Utility Plant, Jan. 1	\$	20,253,532	20,253,532				22
Materials & Supplies	\$	421,110	421,110				23
Subtotal	\$	20,674,642	20,674,642				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	20,674,642	20,674,642				26
Assessment Ratio	dec.		1.022169				27
Assessed Value	\$	21,132,978	21,132,978				28
Net Local & School Rate	mills		16.119127				29
Tax Equiv. Computed for Current Year	\$	340,645	340,645				30
Tax Equivalent per 1994 PSC Report	\$	141,452					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32 33
Tax equiv. for current year (see note 5)	\$	340,645					34
Footnotes							35

ELECTRIC UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

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

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

ELECTRIC UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION PLANT						
Poles and Fixtures (355)	0				0	29
Overhead Conductors and Devices (356)	0				0	30
Underground Conduit (357)	0				0	31
Underground Conductors and Devices (358)	0				0	32
Roads and Trails (359)	0				0	33
Total Transmission Plant	0	0	0	0	0	
DISTRIBUTION PLANT						
Land and Land Rights (360)	1,719				1,719	34
Structures and Improvements (361)	62,233				62,233	35
Station Equipment (362)	2,668,223		162,331		2,505,892	36
Storage Battery Equipment (363)	0				0	37
Poles, Towers and Fixtures (364)	628,824	6,759			635,583	38
Overhead Conductors and Devices (365)	1,395,513	38,549	57,903		1,376,159	39
Underground Conduit (366)	1,246,211	175,824			1,422,035	40
Underground Conductors and Devices (367)	3,900,487	172,576			4,073,063	41
Line Transformers (368)	2,556,718		133,699		2,423,019	42
Services (369)	1,608,880				1,608,880	43
Meters (370)	404,313	2,350	9,300		397,363	44
Installations on Customers' Premises (371)	100,929				100,929	45
Leased Property on Customers' Premises (372)	0				0	46
Street Lighting and Signal Systems (373)	1,054,407				1,054,407	47
Total Distribution Plant	15,628,457	396,058	363,233	0	15,661,282	
GENERAL PLANT						
Land and Land Rights (389)	2,185				2,185	48
Structures and Improvements (390)	839,332				839,332	49
Office Furniture and Equipment (391)	142,832				142,832	50
Computer Equipment (391.1)	62,344				62,344	51
Transportation Equipment (392)	575,196	27,434			602,630	52
Stores Equipment (393)	5,189				5,189	53
Tools, Shop and Garage Equipment (394)	46,569				46,569	54
Laboratory Equipment (395)	30,774				30,774	55
Power Operated Equipment (396)	426,926				426,926	56
Communication Equipment (397)	36,145				36,145	57
SCADA Equipment (397.1)	0				0	58
Miscellaneous Equipment (398)	26,904				26,904	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 \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
GENERAL PLANT						
Other Tangible Property (399)	0				0	60
Total General Plant	2,194,396	27,434	0	0	2,221,830	
Total utility plant in service directly assignable	17,822,853	423,492	363,233	0	17,883,112	
Common Utility Plant Allocated to Electric Department (300)	0				0	61
Total utility plant in service	17,822,853	423,492	363,233	0	17,883,112	

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

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

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

367: The Jackson/Geneva project and the Firehouse alley projects accounted for the amounts capitalized.

366: The Jackson/Geneva project and the Firehouse alley projects accounted for the amounts capitalized.

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

368: The Centralia and fairgrounds substations were disposed of in 2010.

362: The equipment in the Centralia and Fairgrounds substations were disposed of along with the substation itself.

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

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

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

ELECTRIC UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION PLANT						
Towers and Fixtures (354)	0				0	28
Poles and Fixtures (355)	0				0	29
Overhead Conductors and Devices (356)	0				0	30
Underground Conduit (357)	0				0	31
Underground Conductors and Devices (358)	0				0	32
Roads and Trails (359)	0				0	33
Total Transmission Plant	0	0	0	0	0	
DISTRIBUTION PLANT						
Land and Land Rights (360)	0				0	34
Structures and Improvements (361)	0				0	35
Station Equipment (362)	0				0	36
Storage Battery Equipment (363)	0				0	37
Poles, Towers and Fixtures (364)	145,483				145,483	38
Overhead Conductors and Devices (365)	369,356				369,356	39
Underground Conduit (366)	0				0	40
Underground Conductors and Devices (367)	1,512,641	14,064			1,526,705	41
Line Transformers (368)	39,883				39,883	42
Services (369)	247,410				247,410	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	2,314,773	14,064	0	0	2,328,837	
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 \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
GENERAL PLANT						
Other Tangible Property (399)	0				0	60
Total General Plant	0	0	0	0	0	
Total utility plant in service directly assignable	2,314,773	14,064	0	0	2,328,837	
Common Utility Plant Allocated to Electric Department (300)	0				0	61
Total utility plant in service	2,314,773	14,064	0	0	2,328,837	

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC

--Plant Financed by Utility or Municipality--

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
STEAM PRODUCTION PLANT				
Structures and Improvements (311)	0	0.00%		1
Boiler Plant Equipment (312)	0	0.00%		2
Engines and Engine Driven Generators (313)	0	0.00%		3
Turbogenerator Units (314)	0	0.00%		4
Accessory Electric Equipment (315)	0	0.00%		5
Miscellaneous Power Plant Equipment (316)	0	0.00%		6
Total Steam Production Plant	0		0	
HYDRAULIC PRODUCTION PLANT				
Structures and Improvements (331)	0	0.00%		7
Reservoirs, Dams and Waterways (332)	0	0.00%		8
Water Wheels, Turbines and Generators (333)	0	0.00%		9
Accessory Electric Equipment (334)	0	0.00%		10
Miscellaneous Power Plant Equipment (335)	0	0.00%		11
Roads, Railroads and Bridges (336)	0	0.00%		12
Total Hydraulic Production Plant	0		0	
OTHER PRODUCTION PLANT				
Structures and Improvements (341)	0	0.00%		13
Fuel Holders, Producers and Accessories (342)	0	0.00%		14
Prime Movers (343)	0	0.00%		15
Generators (344)	0	0.00%		16
Accessory Electric Equipment (345)	0	0.00%		17
Miscellaneous Power Plant Equipment (346)	0	0.00%		18
Total Other Production Plant	0		0	
TRANSMISSION PLANT				
Structures and Improvements (352)	0	0.00%		19
Station Equipment (353)	0	0.00%		20
Towers and Fixtures (354)	0	0.00%		21
Poles and Fixtures (355)	0	0.00%		22
Overhead Conductors and Devices (356)	0	0.00%		23
Underground Conduit (357)	0	0.00%		24
Underground Conductors and Devices (358)	0	0.00%		25
Roads and Trails (359)	0	0.00%		26
Total Transmission Plant	0		0	
DISTRIBUTION PLANT				
Structures and Improvements (361)	62,233	3.00%		27
Station Equipment (362)	1,556,040	3.33%	86,149	28
Storage Battery Equipment (363)	0	0.00%		29

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314					0	4
315					0	5
316					0	6
	0	0	0	0	0	
331					0	7
332					0	8
333					0	9
334					0	10
335					0	11
336					0	12
	0	0	0	0	0	
341					0	13
342					0	14
343					0	15
344					0	16
345					0	17
346					0	18
	0	0	0	0	0	
352					0	19
353					0	20
354					0	21
355					0	22
356					0	23
357					0	24
358					0	25
359					0	26
	0	0	0	0	0	
361					62,233	27
362	162,331		20,048		1,499,906	28
363					0	29

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC

--Plant Financed by Utility or Municipality--

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
DISTRIBUTION PLANT				
Poles, Towers and Fixtures (364)	503,241	4.00%	24,898	30
Overhead Conductors and Devices (365)	626,621	3.00%	41,490	31
Underground Conduit (366)	202,451	2.50%	33,353	32
Underground Conductors and Devices (367)	1,021,397	3.33%	132,590	33
Line Transformers (368)	711,933	3.00%	74,696	34
Services (369)	746,636	4.50%	72,259	35
Meters (370)	269,155	3.33%	13,246	36
Installations on Customers' Premises (371)	92,153	5.00%	4,674	37
Leased Property on Customers' Premises (372)	0	0.00%		38
Street Lighting and Signal Systems (373)	596,843	5.00%	52,569	39
Total Distribution Plant	6,388,703		535,924	
GENERAL PLANT				
Structures and Improvements (390)	274,990	2.50%	19,797	40
Office Furniture and Equipment (391)	142,832	13.00%		41
Computer Equipment (391.1)	60,797	13.00%	1,547	42
Transportation Equipment (392)	575,196	15.00%	4,115	43
Stores Equipment (393)	5,189	4.00%		44
Tools, Shop and Garage Equipment (394)	46,569	6.67%		45
Laboratory Equipment (395)	30,774	5.00%		46
Power Operated Equipment (396)	426,926	15.00%		47
Communication Equipment (397)	36,145	6.70%		48
SCADA Equipment (397.1)	0	0.00%		49
Miscellaneous Equipment (398)	26,904	20.00%		50
Total General Plant	1,626,322		25,459	
Total accum. prov. directly assignable	8,015,025		561,383	
Common Utility Plant Allocated to Electric Department	0	0.00%		51
Total accum. prov. for depreciation	8,015,025		561,383	
GENERAL PLANT				
Other Tangible Property (399)	0	0.00%		52
Total General Plant	0		0	
Total accum. prov. directly assignable	8,015,025		561,383	

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
364					528,139	30
365	57,903	18,942	39,148		630,414	31
366					235,804	32
367		1,737			1,152,250	33
368	133,699	20,153	43,962		676,739	34
369					818,895	35
370	9,300				273,101	36
371					96,827	37
372					0	38
373					649,412	39
	363,233	40,832	103,158	0	6,623,720	
390					294,787	40
391					142,832	41
391.1					62,344	42
392					579,311	43
393					5,189	44
394					46,569	45
395					30,774	46
396					426,926	47
397					36,145	48
397.1					0	49
398					26,904	50
	0	0	0	0	1,651,781	
	363,233	40,832	103,158	0	8,275,501	
					0	51
	363,233	40,832	103,158	0	8,275,501	
399					0	52
	0	0	0	0	0	
	363,233	40,832	103,158	0	8,275,501	

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC

--Plant Financed by Contributions--

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

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

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

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

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

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
DISTRIBUTION PLANT				
Poles, Towers and Fixtures (364)	120,906	4.00%	5,819	30
Overhead Conductors and Devices (365)	192,211	3.00%	11,081	31
Underground Conduit (366)	0	0.00%		32
Underground Conductors and Devices (367)	388,239	3.33%	50,372	33
Line Transformers (368)	5,148	3.00%	1,196	34
Services (369)	42,941	4.50%	11,133	35
Meters (370)	0	0.00%		36
Installations on Customers' Premises (371)	0	0.00%		37
Leased Property on Customers' Premises (372)	0	0.00%		38
Street Lighting and Signal Systems (373)	0	0.00%		39
Total Distribution Plant	749,445		79,601	
GENERAL PLANT				
Structures and Improvements (390)	0	0.00%		40
Office Furniture and Equipment (391)	0	0.00%		41
Computer Equipment (391.1)	0	0.00%		42
Transportation Equipment (392)	0	0.00%		43
Stores Equipment (393)	0	0.00%		44
Tools, Shop and Garage Equipment (394)	0	0.00%		45
Laboratory Equipment (395)	0	0.00%		46
Power Operated Equipment (396)	0	0.00%		47
Communication Equipment (397)	0	0.00%		48
SCADA Equipment (397.1)	0	0.00%		49
Miscellaneous Equipment (398)	0	0.00%		50
Total General Plant	0		0	
Total accum. prov. directly assignable	749,445		79,601	
Common Utility Plant Allocated to Electric Department	0	0.00%		51
Total accum. prov. for depreciation	749,445		79,601	
GENERAL PLANT				
Other Tangible Property (399)	0	0.00%		52
Total General Plant	0		0	
Total accum. prov. directly assignable	749,445		79,601	

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
364					126,725	30
365					203,292	31
366					0	32
367					438,611	33
368					6,344	34
369					54,074	35
370					0	36
371					0	37
372					0	38
373					0	39
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>829,046</u>	
390					0	40
391					0	41
391.1					0	42
392					0	43
393					0	44
394					0	45
395					0	46
396					0	47
397					0	48
397.1					0	49
398					0	50
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>829,046</u>	
					0	51
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>829,046</u>	
399					0	52
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>829,046</u>	

TRANSMISSION AND DISTRIBUTION LINES

Classification (a)	Miles of Line Owned					Total End of Year (f)
	First of Year (b)	Additions During Year (c)	Retirements During Year (d)	Adjustments During Year (e)		
Primary Distribution System Voltage(s) -- Urban						
Pole Lines						
2.4/4.16 kV (4kV)	3		3		0	1
7.2/12.5 kV (12kV)	0				0	2
14.4/24.9 kV (25kV)	24	1	0		25	3
Other:						
NONE	0				0	4
Underground Lines						
2.4/4.16 kV (4kV)	0				0	5
7.2/12.5 kV (12kV)	0				0	6
14.4/24.9 kV (25kV)	44	1			45	7
Other:						
NONE	0				0	8
Primary Distribution System Voltage(s) -- Rural						
Pole Lines						
2.4/4.16 kV (4kV)	0				0	9
7.2/12.5 kV (12kV)	0				0	10
14.4/24.9 kV (25kV)	3				3	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)	1				1	15
Other:						
NONE	0				0	16
Transmission System						
Pole Lines						
34.5 kV	0				0	17
69 kV	0				0	18
115 kV	0				0	19
138 kV	0				0	20
Other:						
NONE	0				0	21
Underground Lines						
34.5 kV	0				0	22
69 kV	0				0	23
115 kV	0				0	24
138 kV	0				0	25
Other:						
NONE	0				0	26

RURAL LINE CUSTOMERS

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

Particulars (a)	Amount (b)	
Customers added on rural lines during year:		1
Farm Customers		2
Nonfarm Customers		3
Total	0	4
Customers on rural lines at end of year:		5
Rural Customers (served at rural rates):		6
Farm		7
Nonfarm		8
Total	0	9
Customers served at other than rural rates:		10
Farm	1	11
Nonfarm	48	12
Total	49	13
Total customers on rural lines at end of year	49	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	19,008	Thursday	01/28/2010	11:00	9,553	1
February	02	17,755	Tuesday	02/23/2010	12:00	8,676	2
March	03	17,582	Thursday	03/11/2010	03:00	9,584	3
April	04	17,974	Thursday	04/15/2010	03:00	8,624	4
May	05	24,973	Monday	05/24/2010	03:00	8,638	5
June	06	23,443	Tuesday	06/22/2010	03:00	11,300	6
July	07	25,686	Wednesday	07/14/2010	03:00	11,725	7
August	08	27,007	Thursday	08/12/2010	03:00	12,440	8
September	09	23,608	Thursday	09/02/2010	03:00	9,486	9
October	10	19,173	Monday	10/11/2010	02:00	8,525	10
November	11	18,104	Tuesday	11/30/2010	12:00	9,245	11
December	12	19,022	Tuesday	12/14/2010	11:00	9,906	12
Total		253,335				117,702	

System Name ELKHORN

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

Type of Reading	Supplier
15 minutes integrated	ALLIANT ENERGY

ELECTRIC ENERGY ACCOUNT

Particulars (a)	kWh (000's) (b)	
Source of Energy		
Generation (excluding Station Use):		
Fossil Steam		1
Nuclear Steam		2
Hydraulic		3
Internal Combustion Turbine		4
Internal Combustion Reciprocating		5
Non-Conventional (wind, photovoltaic, etc.)		6
Total Generation	0	7
Purchases	117,702	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	117,702	15
Disposition of Energy		
Sales to Ultimate Consumers (including interdepartmental sales)	112,795	18
Sales For Resale		19
Energy Used by the Company (excluding station use):		
Electric Utility		21
Common (office, shops, garages, etc. serving 2 or more util. depts.)		22
Total Used by Company	0	23
Total Sold and Used	112,795	24
Energy Losses:		
Transmission Losses (if applicable)		26
Distribution Losses	4,907	27
Total Energy Losses	4,907	28
Loss Percentage (% Total Energy Losses of Total Source of Energy)	4.1690%	29
Total Disposition of Energy	117,702	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 SERVICE	RG-1	3,985	31,533		1
Total Sales for Residential Sales		3,985	31,533		
Commercial & Industrial					
GENERAL SERVICE	CG-1	732	20,878		2
SMALL POWER SERVICE	CP-1	52	11,357		3
LARGE POWER SERVICE	CP-2	60	46,320		4
INTERDEPARTMENTAL SERVICE	MS-2	8	1,961		5
Total Sales for Commercial & Industrial		852	80,516		
Public Street & Highway Lighting					
STREET AND AREA LIGHTING	MS-1	77	746		6
Total Sales for Public Street & Highway Lighting		77	746		
Sales for Resale					
NONE					7
Total Sales for Sales for Resale		0	0		
TOTAL SALES FOR ELECTRICITY		4,914	112,795		

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)	
0	0	2,369,706	691,106	3,060,812	1
0	0	2,369,706	691,106	3,060,812	
32,501	0	1,589,583	450,955	2,040,538	2
43,143	0	858,067	252,703	1,110,770	3
253,885	0	3,075,165	1,041,502	4,116,667	4
5,630	0	103,116	40,022	143,138	5
335,159	0	5,625,931	1,785,182	7,411,113	
		93,982	16,455	110,437	6
0	0	93,982	16,455	110,437	
				0	7
0	0	0	0	0	
335,159	0	8,089,619	2,492,743	10,582,362	

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	W P & L/ALLAINT				1
Point of Delivery	SO. LINCOLN				2
Type of Power Purchased (firm, dump, etc.)	FIRM				3
Voltage at Which Delivered	138 KV				4
Point of Metering	ELKHORN				5
Total of 12 Monthly Maximum Demands -- kW	253,335				6
Average load factor	63.6447%				7
Total Cost of Purchased Power	8,342,140				8
Average cost per kWh	0.0709				9
On-Peak Hours (if applicable)					10
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	11
January	4,683	4,870			12
February	4,310	4,366			13
March	4,712	4,871			14
April	4,519	4,105			15
May	4,520	4,118			16
June	5,504	5,796			17
July	5,960	5,766			18
August	6,263	6,177			19
September	4,849	4,637			20
October	4,402	4,123			21
November	4,385	4,860			22
December	5,018	4,887			23
Total kWh (000)	59,125	58,576			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)	1
Name of Plant	0	1
Unit Identification	0	2
Type of Generation	0	3
kWh Net Generation (000)	0	4
Is Generation Metered or Estimated?	0	5
Is Exciter & Station Use Metered or Estimated?	0	6
60-Minute Maximum Demand--kW (est. if not meas.)	0	7
Date and Hour of Such Maximum Demand		8
Load Factor		9
Maximum Net Generation in Any One Day	0	10
Date of Such Maximum		11
Number of Hours Generators Operated		12
Maximum Continuous or Dependable Capacity--kW	0	13
Is Plant Owned or Leased?	0	14
Total Production Expenses	0	15
Cost per kWh of Net Generation (\$)		16
Monthly Net Generation --- kWh (000):		
January	0	17
February	0	18
March	0	19
April	0	20
May	0	21
June	0	22
July	0	23
August	0	24
September	0	25
October	0	26
November	0	27
December	0	28
Total kWh (000)	0	29
Gas Consumed--Therms	0	30
Average Cost per Therm Burned (\$)		31
Fuel Oil Consumed Barrels (42 gal.)	0	32
Average Cost per Barrel of Oil Burned (\$)		33
Specific Gravity		34
Average BTU per Gallon		35
Lubricating Oil Consumed--Gallons	0	36
Average Cost per Gallon (\$)		37
kWh Net Generation per Gallon of Fuel Oil		38
kWh Net Generation per Gallon of Lubr. Oil		39
Does plant produce steam for heating or other purposes in addition to elec. generation?	0	40
Coal consumed--tons (2,000 lbs.)	0	41
Average Cost per Ton (\$)		42
Kind of Coal Used		43
Average BTU per Pound		44
Water Evaporated--Thousands of Pounds	0	45
Is Water Evaporated, Metered or Estimated?	0	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
Footnote		53
		54

PRODUCTION STATISTICS

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

STEAM PRODUCTION PLANTS

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

Boilers

Name of Plant (a)	Unit No. (b)	Year Installed (c)	Rated Steam Pressure (lbs.) (d)	Rated Steam Temp. F. (e)	Type (f)	Fuel Type and Firing Method (g)	Rated Maxi- mum Steam Pressure (1000 lbs./hr.) (h)
NONE							
Total							<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)	
NONE							1
Total						0	

INTERNAL COMBUSTION GENERATION PLANTS (cont.)

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

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

1

HYDRAULIC GENERATING PLANTS

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

HYDRAULIC GENERATING PLANTS (cont.)

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

SUBSTATION EQUIPMENT

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

Particulars (a)	Utility Designation		(f)
	(b)	(c)	
Name of Substation	Lincoln St	Voss Road	1
Voltage--High Side	138	138	2
Voltage--Low Side	25	25	3
Num. Main Transformers in Operation	2	1	4
Total Capacity of Transformers in kVA	50,000	25,000	5
Number of Spare Transformers on Hand	0	0	6
15-Minute Maximum Demand in kW	21,902	5,572	7
Dt and Hr of Such Maximum Demand	08/12/2010 14:00 08/12/2010 18:00		8
Kwh Output	95,922	21,779	9
Footnotes			10

SUBSTATION EQUIPMENT (continued)

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

SUBSTATION EQUIPMENT (continued)

Particulars (m)	Utility Designation		(r)
	(n)	(o)	
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	5,137	1,284	121,895	1
Acquired during year	14	0	0	2
Total	5,151	1,284	121,895	3
Retired during year	170	129	2,928	4
Sales, transfers or adjustments increase (decrease)		(9)	(4,875)	5
Number end of year	4,981	1,146	114,092	6
Number end of year accounted for as follows:				7
In customers' use	4,736	827	89,440	8
In utility's use	13			9
Locked meters on customers' premises				10
In stock	232	319	24,652	11
Total end of year	4,981	1,146	114,092	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	28	22,710	1
Mercury Vapor	250	6	6,300	2
Mercury Vapor	400	12	20,160	3
Mercury Vapor	1,000	4	21,000	4
Sodium Vapor	100	109	56,820	5
Sodium Vapor	150	162	68,260	6
Sodium Vapor	250	288	300,300	7
Sodium Vapor	400	103	179,760	8
Total		712	675,310	
Ornamental				
Sodium Vapor	150	109	68,670	9
Total		109	68,670	
Other				
NONE		0		10
Total		0	0	

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 15%, but not less \$10,000, please explain.

903: Worker's time could not be capitalized in 2010 due to few projects being financed. In 2009, much time was capitalized.

590: Less time was spent on engineering costs for maintaining electric operation as there were less issues.

588: Engineering costs up for futuer projects.

920: Worker's time could not be capitalized in 2010 due to few projects being financed. In 2009, much time was capitalized.

580: Worker's time allocated to 920 as there was less time used fixing issues at the substations. Removal of 2 substations results in less time fixing the operation.

923: There were few projects being done in 2010. 2009 saw more Outside services being used as the electric utility workers were working on capital projects.

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

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

367: The Jackson/Geneva project and the Firehouse alley projects accounted for the amounts capitalized.

366: The Jackson/Geneva project and the Firehouse alley projects accounted for the amounts capitalized.

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

368: The Centralia and fairgrounds substations were disposed of in 2010.

362: The equipment in the Centralia and Fairgrounds substations were disposed of along with the substation itself.
