



3014 (01-03-11)

ANNUAL REPORT

OF

Name: FENNIMORE WATER AND LIGHT PLANT

Principal Office: 860 LINCOLN AVENUE
P.O. BOX 17
FENNIMORE, WI 53809-0017

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 MARGARET SPRAGUE of
(Person responsible for accounts)
Fennimore Water and Light Plant, 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) 03/08/2011
(Date)

CITY CLERK
(Title)

SIGNATURE PAGE

Signature Page (Page ii)

General footnotes

INDEPENDENT ACCOUNTANT'S COMPILATION REPORT

The City Council
City of Fennimore
Fennimore, Wisconsin 53809

We have compiled the accompanying prescribed financial report form of the City of Fennimore, Wisconsin as of and for the year ended December 31, 2010. We have not audited or reviewed the accompanying prescribed report and, accordingly, do not express an opinion or provide any assurance about whether the prescribed report are in accordance with the form prescribed by the Wisconsin Public Service Commission.

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

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

The prescribed report is presented in accordance with the requirements of the Wisconsin Public Service Commission, and is not intended to be a complete presentation in conformity with accounting principles generally accepted in the United States of America. This report is intended solely for the information and use of the management of the City of Fennimore and the Wisconsin Public Service Commission, and should not be used for any other purposes.

JOHNSON BLOCK AND COMPANY, INC.

March 8, 2011
Mineral Point, WI

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: FENNIMORE WATER AND LIGHT PLANT

Utility Address: 860 LINCOLN AVENUE
P.O. BOX 17
FENNIMORE, WI 53809-0017

When was utility organized? 1/1/1904

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MS MARGARET SPRAGUE

Title: CITY CLERK-TREASURER

Office Address:

860 LINCOLN AVENUE
P.O. BOX 17
FENNIMORE, WI 53809-0017

Telephone: (608) 822 - 6119

Fax Number: (608) 822 - 6007 EXT

Email Address: cityclerk@fennimore.com

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

Name: QUINN COOGAN

Title: STAFF ACCOUNTANT

Office Address: JOHNSON BLOCK AND COMPANY, INC

2500 BUSINESS PARK ROAD
P.O. BOX 311
MINERAL POINT, WI 53565

Telephone: (608) 987 - 2206 EXT 313

Fax Number: (608) 987 - 3391

Email Address: qcoogan@johnsonblock.com

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

Name: MS SARA BRODT

Title: CHAIRPERSON

Office Address:

860 LINCOLN AVE
P.O. BOX 17
FENNIMORE, WI 53809

Telephone: (608) 822 - 6501

Fax Number: (608) 822 - 6007

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: ALAN BREY

Title: SHAREHOLDER

Office Address: JOHNSON BLOCK AND COMPANY, INC

2500 BUSINESS PARK ROAD
P.O. BOX 311
MINERAL POINT, WI 53565

Telephone: (608) 987 - 2206

Fax Number: (608) 987 - 3391

Email Address: abrey@johnsonblock.com

IDENTIFICATION AND OWNERSHIP

Date of most recent audit report: 6/30/2010

Period covered by most recent audit: 1/1/2009 - 12/31/2009

Names and titles of utility management including manager or superintendent:

Name: MR. JOHN MURPHY

Title: DIRECTOR OF PUBLIC WORKS

Office Address:

860 LINCOLN AVENUE

P.O. BOX 17

FENNIMORE, WI 53809-0017

Telephone: (608) 822 - 6501

Fax Number: (608) 822 - 6007

Email Address:

Name of utility commission/committee: Electric, Water and Sewer Committee

Names of members of utility commission/committee:

DAN BENDER

GERALD BOLLANT

SARA BRODT, CHAIRPERSON

DAVID STREIF

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)	3,343,728	3,145,741	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	2,503,772	2,380,739	2
Depreciation Expense (403)	356,497	351,798	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	199,559	185,141	5
Total Operating Expenses	3,059,828	2,917,678	
Net Operating Income	283,900	228,063	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	283,900	228,063	
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)	10,410	9,441	10
Miscellaneous Nonoperating Income (421)	410	34,103	11
Total Other Income	10,820	43,544	
Total Income	294,720	271,607	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(8,279)	(8,279)	12
Other Income Deductions (426)	13,283	12,997	13
Total Miscellaneous Income Deductions	5,004	4,718	
Income Before Interest Charges	289,716	266,889	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	87,351	102,490	14
Amortization of Debt Discount and Expense (428)	768	768	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	88,119	103,258	
Net Income	201,597	163,631	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	3,305,473	3,141,842	20
Balance Transferred from Income (433)	201,597	163,631	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	3,507,070	3,305,473	

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	3,343,728	0	3,343,728	1
Total (Acct. 400):	3,343,728	0	3,343,728	
Operation and Maintenance Expense (401-402):				
Derived	2,503,772	0	2,503,772	2
Total (Acct. 401-402):	2,503,772	0	2,503,772	
Depreciation Expense (403):				
Derived	356,497	0	356,497	3
Total (Acct. 403):	356,497	0	356,497	
Amortization Expense (404-407):				
Derived	0	0	0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	199,559	0	199,559	5
Total (Acct. 408):	199,559	0	199,559	
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:	283,900	0	283,900	
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	10,410		10,410	11
Total (Acct. 419):	10,410	0	10,410	
Miscellaneous Nonoperating Income (421):				
Contributed Plant - Water			0	12
Contributed Plant - Electric			0	13

DETAILS OF INCOME STATEMENT ACCOUNTS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
OTHER INCOME				
Miscellaneous Nonoperating Income (421):				
MISCELLANEOUS	410		410	14
Total (Acct. 421):	410	0	410	
TOTAL OTHER INCOME:	10,820	0	10,820	
MISCELLANEOUS INCOME DEDUCTIONS				
Miscellaneous Amortization (425):				
Regulatory Liability (253) Amortization	(8,279)	0	(8,279)	15
NONE			0	16
Total (Acct. 425):	(8,279)	0	(8,279)	
Other Income Deductions (426):				
Depreciation Expense on Contributed Plant - Water	0	10,495	10,495	17
Depreciation Expense on Contributed Plant - Electric	0	2,788	2,788	18
NONE			0	19
Total (Acct. 426):	0	13,283	13,283	
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(8,279)	13,283	5,004	
INTEREST CHARGES				
Interest on Long-Term Debt (427):				
Derived	87,351	0	87,351	20
Total (Acct. 427):	87,351	0	87,351	
Amortization of Debt Discount and Expense (428):				
AMORTIZED DEBT DISCOUNT	768		768	21
Total (Acct. 428):	768	0	768	
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:	88,119	0	88,119	
NET INCOME:	214,880	(13,283)	201,597	
EARNED SURPLUS				
Unappropriated Earned Surplus (Beginning of Year) (216):				
Derived	2,774,203	531,270	3,305,473	26
Total (Acct. 216):	2,774,203	531,270	3,305,473	

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	214,880	(13,283)	201,597	27
Total (Acct. 433):	214,880	(13,283)	201,597	
Miscellaneous Credits to Surplus (434):				
NONE			0	28
Total (Acct. 434):	0	0	0	
Miscellaneous Debits to Surplus--Debit (435):				
NONE			0	29
Total (Acct. 435)--Debit:	0	0	0	
Appropriations of Surplus--Debit (436):				
Detail appropriations to (from) account 215			0	30
Total (Acct. 436)--Debit:	0	0	0	
Appropriations of Income to Municipal Funds--Debit (439):				
NONE			0	31
Total (Acct. 439)--Debit:	0	0	0	
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	2,989,083	517,987	3,507,070	

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

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

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	473,330	2,870,398	0	0	3,343,728	1
Less: interdepartmental sales	0	30,940	0	0	30,940	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	473,330	2,839,458	0	0	3,312,788	

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	115,745	0	115,745	1
Electric operating expenses	167,897	0	167,897	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	14,404	0	14,404	8
Electric utility plant accounts	1,521	0	1,521	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	299,567	0	299,567	

FULL-TIME EMPLOYEES (FTE)

Use FTE numbers where FTE stands for full-time employees or full-time equivalency. FTE can be computed by using total hours worked/2080 hours for a fiscal year. Estimate to the nearest tenth. If an employee works part time for more than one industry then determine FTE based on estimate of hours worked per industry.

Example: An employee worked 35% of their time on electric jobs, 30% on water jobs, 20% on sewer jobs and 15% on municipal nonutility jobs. The FTE by industry would be .4 for electric, .3 for water and .2 for sewer.

Industry (a)	FTE (b)	
Water	2.4	1
Electric	3.3	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)	10,776,174	10,711,269	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	5,799,955	5,447,404	2
Net Utility Plant	4,976,219	5,263,865	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	13,118	13,118	6
Sinking Funds (125)	195,286	252,483	7
Depreciation Fund (126)	113,044	111,864	8
Other Special Funds (128)	161,418	295,461	9
Total Other Property and Investments	482,866	672,926	
CURRENT AND ACCRUED ASSETS			
Cash (131)	358,893	48,489	10
Special Deposits (134)	0	0	11
Working Funds (135)			12
Temporary Cash Investments (136)			13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	294,685	278,566	15
Other Accounts Receivable (143)	4,530	2,450	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	26,500	76,839	18
Plant Materials and Operating Supplies (154)	173,665	170,226	19
Merchandise (155)	0	0	20
Other Materials and Supplies (156)	0	0	21
Stores Expense (163)	0	0	22
Prepayments (165)	24,840	20,444	23
Interest and Dividends Receivable (171)			24
Accrued Utility Revenues (173)			25
Miscellaneous Current and Accrued Assets (174)			26
Total Current and Accrued Assets	883,113	597,014	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	6,140	6,908	27
Extraordinary Property Losses (182)	0	0	28
Preliminary Survey and Investigation Charges (183)	0	0	29
Clearing Accounts (184)	0	0	30
Temporary Facilities (185)	0	0	31
Miscellaneous Deferred Debits (186)	109,384	9,911	32
Total Deferred Debits	115,524	16,819	
Total Assets and Other Debits	6,457,722	6,550,624	

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)	681,159	681,159	33
Appropriated Earned Surplus (215)			34
Unappropriated Earned Surplus (216)	3,507,070	3,305,473	35
Total Proprietary Capital	4,188,229	3,986,632	
LONG-TERM DEBT			
Bonds (221)	1,170,000	1,290,000	36
Advances from Municipality (223)	0	0	37
Other Long-Term Debt (224)	591,160	759,160	38
Total Long-Term Debt	1,761,160	2,049,160	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	39
Accounts Payable (232)	158,717	161,851	40
Payables to Municipality (233)	1,349	2,140	41
Customer Deposits (235)	16,835	14,922	42
Taxes Accrued (236)	175,131	163,188	43
Interest Accrued (237)	9,500	10,677	44
Tax Collections Payable (241)			45
Miscellaneous Current and Accrued Liabilities (242)	39,174	46,148	46
Total Current and Accrued Liabilities	400,706	398,926	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	47
Customer Advances for Construction (252)			48
Other Deferred Credits (253)	107,627	115,906	49
Total Deferred Credits	107,627	115,906	
OPERATING RESERVES			
Property Insurance Reserve (261)			50
Injuries and Damages Reserve (262)			51
Pensions and Benefits Reserve (263)			52
Miscellaneous Operating Reserves (265)			53
Total Operating Reserves	0	0	
Total Liabilities and Other Credits	6,457,722	6,550,624	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
First of Year:					
Total Utility Plant - First of Year	3,902,872	0	0	6,808,397	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)	3,272,713	0	0	6,757,491	2
Utility Plant in Service - Contributed Plant (101.2)	665,636	0	0	80,334	3
Utility Plant Purchased or Sold (102)					4
Utility Plant Leased to Others (104)					5
Property Held for Future Use (105)					6
Completed Construction not Classified (106)					7
Construction Work in Progress (107)					8
Total Utility Plant	3,938,349	0	0	6,837,825	
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)	1,000,255	0	0	4,571,718	9
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	173,322	0	0	54,660	10
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					11
Accumulated Provision for Depreciation of Property Held for Future Use (113)					12
Accumulated Provision for Amortization of Utility Plant in Service (114)					13
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					14
Accumulated Provision for Amortization of Property Held for Future Use (116)					15
Total Accumulated Provision	1,173,577	0	0	4,626,378	
Other Utility Plant Accounts:					
Utility Plant Acquisition Adjustments (117)					16
Accumulated Provision for Amortization of Utility Plant Acquisition Adjustments (118)					17
Other Utility Plant Adjustments (119)					18
Total Other Utility Plant Accounts	0	0	0	0	
Net Utility Plant	2,764,772	0	0	2,211,447	

**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)	921,506	4,309,735			5,231,241	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	83,164	273,333			356,497	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	1,591				1,591	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	60	1,208			1,268	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	84,815	274,541	0	0	359,356	16
Debits during year						17
Book cost of plant retired	6,066	11,561			17,627	18
Cost of removal		997			997	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	6,066	12,558	0	0	18,624	25
Balance end of year (111.1)	1,000,255	4,571,718	0	0	5,571,973	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)	164,291	51,872			216,163	1
Credits During Year						2
Accruals:						3
Charged Other Income Deductions (426)	10,495	2,788			13,283	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	10,495	2,788	0	0	13,283	16
Debits during year						17
Book cost of plant retired	1,464	0			1,464	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	1,464	0	0	0	1,464	25
Balance end of year (111.2)	173,322	54,660	0	0	227,982	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)				132,502	132,502	131,762	3
Total Electric Utility					132,502	131,762	

Account	Total End of Year	Amount Prior Year	
Electric utility total	132,502	131,762	1
Water utility (154)	41,163	38,464	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	173,665	170,226	

**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)				
1999 BONDS	768	428	6,140	1
Total			6,140	
Unamortized premium on debt (251)				
NONE				2
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	681,159	1
Changes during year (explain):		2
Balance end of year	681,159	

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)	
1999 BONDS	05/01/1999	12/01/2018	4.67%	1,170,000	1
Total Bonds (Account 221):				<u>1,170,000</u>	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances from Municipality (223)					
NONE	00/00/0000	00/00/0000	0.00%		1
Total for Account 223				0	
Other Long-Term Debt (224)					
LIVINGSTON STATE BANK - PROMISSORY NOTES	06/01/2006	05/31/2016	5.99%	85,262	2
2007 CLARE BANK	11/26/2007	12/01/2011	3.79%	117,714	3
2007 LSB - LINCOLN AVE PROJECT	06/25/2007	06/01/2017	4.25%	368,184	4
CLARE BANK - PROMISSORY NOTES	10/15/2002	10/10/2012	3.48%	20,000	5
Total for Account 224				591,160	
Notes Payable (231)					
NONE	00/00/0000	00/00/0000	0.00%		6
Total for Account 231				0	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	163,188	1
Accruals:		
Charged water department expense	72,060	2
Charged electric department expense	127,499	3
Charged sewer department expense	796	4
Other (explain):		
NONE		5
Total Accruals and other credits	200,355	
Taxes paid during year:		
County, state and local taxes	164,596	6
Social Security taxes	20,344	7
PSC Remainder Assessment	3,472	8
Other (explain):		
NONE		9
Total payments and other debits	188,412	
Balance end of year	175,131	

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)					
1999 BONDS	5,019	59,785	60,225	4,579	1
Subtotal	5,019	59,785	60,225	4,579	
Advances from Municipality (223)					
NONE	0			0	2
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
2007 CLARE BANK	708	3,996	4,336	368	3
2002 PROMISSORY NOTES	215	976	1,047	144	4
2006 PROMISSORY NOTES	497	5,968	5,968	497	5
2007 LSB	3,218	12,626	12,873	2,971	6
2007 LSB ADDITIONAL	1,020	4,000	4,079	941	7
Subtotal	5,658	27,566	28,303	4,921	
Notes Payable (231)					
NONE	0			0	8
Subtotal	0	0	0	0	
Total	10,677	87,351	88,528	9,500	

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):		
SPECIAL ASSESSMENTS	13,118	2
Total (Acct. 124):	13,118	
Sinking Funds (125):		
REDEMPTION ACCOUNT	195,286	3
Total (Acct. 125):	195,286	
Depreciation Fund (126):		
EQUIPMENT PURCHASE SAVINGS	113,044	4
Total (Acct. 126):	113,044	
Other Special Funds (128):		
SUBSTATION REPAIR FUND	28,048	5
ELECTRIC LINE UPDATE SAVINGS	61,409	6
WATER MAIN UPDATE SAVINGS	45,812	7
WATER TOWERS/WELLS FUND	26,149	8
Total (Acct. 128):	161,418	
Special Deposits (134):		
NONE		9
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE		10
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	53,941	11
Electric	240,744	12
Sewer (Regulated)		13
Other (specify):		
NONE		14
Total (Acct. 142):	294,685	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		15
Merchandising, jobbing and contract work		16
Other (specify):		
POLE RENT AND MISCELLANEOUS CHARGES	4,530	17
Total (Acct. 143):	4,530	
Receivables from Municipality (145):		
DUE FROM GENERAL- SHARE OF HEALTH INSURANCE	10,662	* 18

DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

Particulars (a)	Balance End of Year (b)	
Receivables from Municipality (145):		
DUE FROM SEWER- SHARED METER COSTS AND OPERATING EXPENSES	15,838	* 19
Total (Acct. 145):	26,500	
Prepayments (165):		
WATER- PREPAID INSURANCE	9,128	20
ELECTRIC- PREPAID INSURANCE	15,712	21
Total (Acct. 165):	24,840	
Extraordinary Property Losses (182):		
NONE		22
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
NONE		23
Total (Acct. 183):	0	
Clearing Accounts (184):		
NONE		24
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE		25
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
PAINTING WATER TOWER #1	109,384	* 26
Total (Acct. 186):	109,384	
Payables to Municipality (233):		
DUE TO MUNICIPALITY	1,349	27
Total (Acct. 233):	1,349	
Other Deferred Credits (253):		
Regulatory Liability	107,627	28
NONE		29
Total (Acct. 253):	107,627	

DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

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

Painting of Water Tower #1 authorized by PSC 2/8/11.

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

Done.

RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service (101.1)	3,254,242	6,742,777	0	0	9,997,019	1
Materials and Supplies	39,813	132,132	0	0	171,945	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (111.1)	960,880	4,440,726	0	0	5,401,606	4
Customer Advances for Construction					0	5
Regulatory Liability	88,822	22,944	0	0	111,766	6
NONE					0	7
Average Net Rate Base	2,244,353	2,411,239	0	0	4,655,592	
Net Operating Income	48,363	235,537	0	0	283,900	8
Net Operating Income as a percent of						
Average Net Rate Base	2.15%	9.77%	N/A	N/A	6.10%	

**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	92,112	23,794	0	0	115,906	1
Add credits during year:					0	2
Deduct charges:						
Miscellaneous Amortization (425)	6,579	1,700	0	0	8,279	3
Other (specify):					0	4
Balance End of Year	85,533	22,094	0	0	107,627	

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.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

Utility had a water rate increase effective 10/15/10.

7. Any additional matters.

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	467,033	443,909	1
Total Sales of Water	467,033	443,909	
Other Operating Revenues			
Forfeited Discounts (470)	843	836	2
Rents from Water Property (472)	0	0	3
Interdepartmental Rents (473)	0	0	4
Other Water Revenues (474)	5,454	2,256	5
Total Other Operating Revenues	6,297	3,092	
Total Operating Revenues	473,330	447,001	
Operation and Maintenance Expenses			
Source of Supply Expenses (600-605)	0	0	6
Pumping Expenses (620-625)	38,101	43,642	7
Water Treatment Expenses (630-635)	13,474	14,441	8
Transmission and Distribution Expenses (640-655)	101,109	112,398	9
Customer Accounts Expenses (901-906)	29,056	26,573	10
Sales Expenses (910)	0	0	11
Administrative and General Expenses (920-935)	88,003	77,676	12
Total Operation and Maintenance Expenses	269,743	274,730	
Other Operating Expenses			
Depreciation Expense (403)	83,164	81,324	13
Amortization Expense (404-407)		0	14
Taxes (408)	72,060	67,121	15
Total Other Operating Expenses	155,224	148,445	
Total Operating Expenses	424,967	423,175	
NET OPERATING INCOME	48,363	23,826	

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)	10	153	695	1
Commercial (460.2)				2
Industrial (460.3)				3
Public Authority (460.4)				4
Total Unmetered Sales to General Customers (460)	10	153	695	
Metered Sales to General Customers (461)				
Residential (461.1)	983	37,266	206,077	5
Commercial (461.2)	137	16,165	60,970	6
Industrial (461.3)	3	5,292	13,697	7
Public Authority (461.4)	66	6,563	27,952	8
Total Metered Sales to General Customers (461)	1,189	65,286	308,696	
Private Fire Protection Service (462)	4		4,403	9
Public Fire Protection Service (463)	1		153,239	10
Other Water Sales (465)				11
Sales for Resale (466)		0	0	12
Interdepartmental Sales (467)				13
Total Sales of Water	1,204	65,439	467,033	

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)	1
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)	153,239	3
NONE		4
Total Public Fire Protection Service (463)	153,239	
Forfeited Discounts (470):		
NONE		5
Customer late payment charges	843	6
Other (specify):		
Total Forfeited Discounts (470)	843	
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	3,761	9
Return on net investment in meters charged to sewer department	1,693	10
Other (specify):		
Total Other Water Revenues (474)	5,454	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
SOURCE OF SUPPLY EXPENSES			
Operation Labor (600)	0	0	1
Purchased Water (601)	0	0	2
Operation Supplies and Expenses (602)	0	0	3
Maintenance of Water Source Plant (605)	0	0	4
Total Source of Supply Expenses	0	0	
PUMPING EXPENSES			
Operation Labor (620)	0	0	5
Fuel for Power Production (621)	0	0	6
Fuel or Power Purchased for Pumping (622)	24,919	25,172	7
Operation Supplies and Expenses (623)	560	847	8
Maintenance of Pumping Plant (625)	12,622	17,623	* 9
Total Pumping Expenses	38,101	43,642	
WATER TREATMENT EXPENSES			
Operation Labor (630)	7,958	7,856	10
Chemicals (631)	3,861	4,093	11
Operation Supplies and Expenses (632)	912	1,301	12
Maintenance of Water Treatment Plant (635)	743	1,191	13
Total Water Treatment Expenses	13,474	14,441	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Labor (640)	403	991	14
Operation Supplies and Expenses (641)	4,504	4,928	15
Maintenance of Distribution Reservoirs and Standpipes (650)	30,231	41,265	* 16
Maintenance of Mains (651)	33,426	32,287	17
Maintenance of Services (652)	19,680	19,170	18
Maintenance of Meters (653)	5,606	5,795	19
Maintenance of Hydrants (654)	5,505	5,226	20
Maintenance of Other Plant (655)	1,754	2,736	21
Total Transmission and Distribution Expenses	101,109	112,398	
CUSTOMER ACCOUNTS EXPENSES			
Meter Reading Labor (901)	5,254	4,629	22
Accounting and Collecting Labor (902)	19,468	17,281	23
Supplies and Expenses (903)	4,334	4,663	24
Uncollectible Accounts (904)	0	0	25

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
CUSTOMER ACCOUNTS EXPENSES			
Customer Service and Information Expenses (906)		0	26
Total Customer Accounts Expenses	29,056	26,573	
SALES EXPENSES			
Sales Expenses (910)		0	27
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	11,589	11,230	28
Office Supplies and Expenses (921)	2,857	2,056	29
Administrative Expenses Transferred--Credit (922)		0	30
Outside Services Employed (923)	2,759	2,326	31
Property Insurance (924)	2,050	6,243	32
Injuries and Damages (925)	3,938	4,402	33
Employee Pensions and Benefits (926)	44,224	36,466	34
Regulatory Commission Expenses (928)	2,612	0	35
Miscellaneous General Expenses (930)	10,244	9,536	36
Transportation Expenses (933)	7,730	5,417	37
Maintenance of General Plant (935)		0	38
Total Administrative and General Expenses	88,003	77,676	
Total Operation and Maintenance Expenses	269,743	274,730	

WATER OPERATION & MAINTENANCE EXPENSES

Water Operation & Maintenance Expenses (Page W-05)

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

A/C 625- Wellhouse #4 repairs during 2009 which included \$2,115 for a new door and roof repairs. Also during 2009, the Utility performed pump maintenance and changed the pumping sequence costing \$2,477.

A/C 650- The east water tower required significant repairs in 2009 - \$38,029. Water tower #1 was painted during 2010, which is being amortized over the next 5 years- \$27,346.

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		63,379	59,265	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		796	796	2
Net property tax equivalent		62,583	58,469	
Social Security		8,320	7,727	3
PSC Remainder Assessment		1,157	925	4
Other (specify): NONE			0	5
Total tax expense		72,060	67,121	

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			Grant				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.172162				3
County tax rate	mills		3.800056				4
Local tax rate	mills		7.254765				5
School tax rate	mills		8.066267				6
Voc. school tax rate	mills		2.136015				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		21.429265				10
Less: state credit	mills		1.313341				11
Net tax rate	mills		20.115924				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		7.254765				14
Combined School Tax Rate	mills		10.202282				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		17.457047				17
Total Tax Rate	mills		21.429265				18
Ratio of Local and School Tax to Total	dec.		0.814636				19
Total tax net of state credit	mills		20.115924				20
Net Local and School Tax Rate	mills		16.387152				21
Utility Plant, Jan. 1	\$	3,902,872	3,902,872				22
Materials & Supplies	\$	38,464	38,464				23
Subtotal	\$	3,941,336	3,941,336				24
Less: Plant Outside Limits	\$	17,768	17,768				25
Taxable Assets	\$	3,923,568	3,923,568				26
Assessment Ratio	dec.		0.985730				27
Assessed Value	\$	3,867,579	3,867,579				28
Net Local & School Rate	mills		16.387152				29
Tax Equiv. Computed for Current Year	\$	63,379	63,379				30
Tax Equivalent per 1994 PSC Report	\$	35,514					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	63,379					34
Footnotes							35

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT						
Organization (301)	0				0	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
Total Intangible Plant	0	0	0	0	0	
SOURCE OF SUPPLY PLANT						
Land and Land Rights (310)	1,655				1,655	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)	336,393				336,393	8
Supply Mains (316)	0				0	9
Other Water Source Plant (317)	0				0	10
Total Source of Supply Plant	338,048	0	0	0	338,048	
PUMPING PLANT						
Land and Land Rights (320)	13,749				13,749	11
Structures and Improvements (321)	275,017				275,017	12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	182,748				182,748	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	0				0	16
Total Pumping Plant	471,514	0	0	0	471,514	
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)	15,909				15,909	21
Total Water Treatment Plant	15,909	0	0	0	15,909	
TRANSMISSION AND DISTRIBUTION PLANT						
Land and Land Rights (340)	578				578	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	234,549				234,549	24
Transmission and Distribution Mains (343)	1,552,464	33,369	3,641		1,582,192	25
Services (345)	249,388	1,988	403		250,973	26
Meters (346)	113,350	2,866	1,800		114,416	27
Hydrants (348)	136,535	4,784	222		141,097	28

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT						
Other Transmission and Distribution Plant (349)	0				0	29
Total Transmission and Distribution Plant	2,286,864	43,007	6,066	0	2,323,805	
GENERAL PLANT						
Land and Land Rights (389)	0				0	30
Structures and Improvements (390)	20,433				20,433	31
Office Furniture and Equipment (391)	4,958				4,958	32
Computer Equipment (391.1)	30,691				30,691	33
Transportation Equipment (392)	17,577				17,577	34
Stores Equipment (393)	0				0	35
Tools, Shop and Garage Equipment (394)	27,939				27,939	36
Laboratory Equipment (395)	3,966				3,966	37
Power Operated Equipment (396)	13,512				13,512	38
Communication Equipment (397)	3,809				3,809	39
SCADA Equipment (397.1)	0				0	40
Miscellaneous Equipment (398)	552				552	41
Total General Plant	123,437	0	0	0	123,437	
Total utility plant in service directly assignable	3,235,772	43,007	6,066	0	3,272,713	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	3,235,772	43,007	6,066	0	3,272,713	

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT						
Organization (301)	0				0	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
Total Intangible Plant	0	0	0	0	0	
SOURCE OF SUPPLY PLANT						
Land and Land Rights (310)	0				0	4
Structures and Improvements (311)	0				0	5
Collecting and Impounding Reservoirs (312)	0				0	6
Lake, River and Other Intakes (313)	0				0	7
Wells and Springs (314)	0				0	8
Supply Mains (316)	0				0	9
Other Water Source Plant (317)	0				0	10
Total Source of Supply Plant	0	0	0	0	0	
PUMPING PLANT						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	0				0	12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	0				0	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	0				0	16
Total Pumping Plant	0	0	0	0	0	
WATER TREATMENT PLANT						
Land and Land Rights (330)	0				0	17
Structures and Improvements (331)	0				0	18
Sand or Other Media Filtration Equipment (332)	0				0	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
Total Water Treatment Plant	0	0	0	0	0	
TRANSMISSION AND DISTRIBUTION PLANT						
Land and Land Rights (340)	0				0	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	0				0	24
Transmission and Distribution Mains (343)	531,535		1,249		530,286	25
Services (345)	87,619		137		87,482	26
Meters (346)	0				0	27

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT						
Hydrants (348)	47,946		78		47,868	28
Other Transmission and Distribution Plant (349)	0				0	29
Total Transmission and Distribution Plant	667,100	0	1,464	0	665,636	
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	667,100	0	1,464	0	665,636	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	667,100	0	1,464	0	665,636	

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			9,365	9,365	1
February			9,569	9,569	2
March			8,678	8,678	3
April			10,372	10,372	4
May			5,972	5,972	5
June			6,767	6,767	6
July			6,966	6,966	7
August			7,054	7,054	8
September			6,097	6,097	9
October			5,742	5,742	10
November			6,413	6,413	11
December			6,521	6,521	12
Total annual pumpage	0	0	89,516	89,516	

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):	89,516	2
Less: Gallons (000's) used in the treatment process:		3
Subtotal: Gallons (000's) entering distribution system:	89,516	4
Less: Gallons (000's) sold (Revenue Water):	65,439	5
Gallons (000's) entering distribution system but not sold (Non-Revenue Water):	24,077	6
Authorized System Uses:		7
Gallons (000's) used to flush mains:	1,802	8
Gallons (000's) used for fire protection:	75	9
Gallons (000's) used to prevent freezing of distribution system:		10
Gallons (000's) used for other system uses:		11
Subtotal Authorized System Uses:	1,877	12
Water Losses (Real and Apparent):		13
Gallons (000's) lost due to main leaks or breaks:	9,675	14
Gallons (000's) lost due to service leaks or breaks:	215	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:	12,310	18
Subtotal Water Losses:	22,200	19
Percentage of water entering distribution system sold:	73%	20
Percentage of Real and Apparent Losses:	25%	21
If water losses exceed 15%, indicate causes:		22
There were (7) service leaks and (4) main breaks during 2010.		23
		24
If water losses exceed 15%, identify actions taken to reduce water loss:		25
Utility will perform a water leak location study and will repair all leaks as noted.		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.)	694	29
Date of maximum: 07/08/2010		30
Cause of maximum: Main Break		31
		32
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)	73	33
Date of minimum: 06/20/2010		34
Total KWH used by the utility (include pumping, treatment facilities and other utility operations):	236,222	35
If water is purchased:		36
Vendor Name:		37
Point of Delivery:		38
What percentage of purchased water is surface water?		39
Number of main breaks repaired this year:	4	40
Number of service breaks repaired this year:	7	41
Population served (estimate the number of individuals within service area):		42
Inside municipality?	2,344	43
Outside municipality?	0	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)	
1984 DRILLED WELL	#4	993	14	792,000	Yes	1
1998 DRILLED WELL	#5	1,000	18	1,440,000	Yes	2

SOURCES OF WATER SUPPLY - SURFACE WATERS

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

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	1
Identification	#4	5		1
Location	INDUSTRIAL PARK	EISENHOWER		2
Purpose	P	P		3
Destination	D	D		4
Pump Manufacturer	LAYNE	PEERLESS		5
Year Installed	1983	1998		6
Type	VERTICAL TURBINE	VERTICAL TURBINE		7
Actual Capacity (gpm)	500	1,000		8
Pump Motor or Standby Engine Mfr	WESTINGHOUSE	GENERAL ELECTRIC		9
Year Installed	1983	1998		10
Type	ELECTRIC	ELECTRIC		11
Horsepower	100	200		12
Footnotes				13
				14

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

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	#1	#2		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET		3
Year constructed	1947	1971		4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL		5
Elevation difference in feet (See Headnote 3.)	120	134		6
Total capacity in gallons (actual)	100,000	300,000		7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)	OTHER	OTHER		9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE		10
Filters, type (gravity, pressure, other, none)	NONE	NONE		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0000	0.0000		12
Is a corrosion control chemical used (yes, no)?	N	N		13
Is water fluoridated (yes, no)?	Y	Y		14
Footnotes				15

WATER MAINS

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

Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	Number of Feet			Adjustments Increase or (Decrease) (g)	End of Year (h)	
			First of Year (d)	Added During Year (e)	Retired During Year (f)			
M	D	2.000	286				286	1
M	D	4.000	8,817		815		8,002	2
P	D	4.000	95				95	3
M	D	6.000	34,065				34,065	4
P	D	6.000	7,971				7,971	5
M	D	8.000	17,326				17,326	6
P	D	8.000	18,621	815			19,436	7
M	D	12.000	8,614				8,614	8
P	D	12.000	4,061				4,061	9
Total Within Municipality			99,856	815	815	0	99,856	
Total Utility			99,856	815	815	0	99,856	

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.

Mains were financed through operating revenues of the utility.

WATER SERVICES

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

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.500	118				118		1
M	0.750	618	1	9		610	9	2
M	1.000	261	8			269	23	3
M	1.250	7				7		4
M	1.500	20				20		5
M	2.000	17				17	2	6
M	3.000	1				1		7
M	4.000	7				7		8
M	6.000	1				1		9
M	8.000	3				3		10
Total Utility		1,053	9	9	0	1,053	34	

METERS

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

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	*
0.625	1,163	36	35		1164	121	1
0.750	4				4	0	2
1.000	24	1	1		24	8	3
1.250	1				1	1	4
1.500	23				23	4	5
2.000	17	1			18	5	6
3.000	2				2	0	7
4.000	3				3	1	8
Total:	1,237	38	36	0	1239	140	

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	978	101	1	40	14	30	1164	* 1
0.750	1	0	0	0	0	3	4	2
1.000	1	18	0	3	0	2	24	3
1.250	0	0	0	0	0	1	1	4
1.500	0	12	0	11	0	0	23	5
2.000	0	6	1	9	0	2	18	6
3.000	0	0	0	2	0	0	2	7
4.000	0	0	1	1	0	1	3	8
Total:	980	137	3	66	14	39	1239	

METERS

Meters (Page W-23)

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

Fennimore utility personnel are aware of the requirement that meters 1" or smaller be tested every 10 years or replaced every 20 years. They are trying to meet this requirement.

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

Yes.

METERS (cont.)

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HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	169	3	2		170	2
Total Fire Hydrants	169	3	2	0	170	
Flushing Hydrants						
	4				4	3
Total Flushing Hydrants	4	0	0	0	4	

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:	147
Number of distribution system valves end of year:	377
Number of distribution valves operated during year:	175

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		NONE			1
Wholesale Meter		NONE			2

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)
Grant	County	
	Cities	
	FENNIMORE	1,204
	Total Cities:	1,204
Total Grant	County:	1,204
Total Company:		1,204

ELECTRIC OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Electricity			
Sales of Electricity (440-448)	2,858,925	2,682,839	1
Total Sales of Electricity	2,858,925	2,682,839	
Other Operating Revenues			
Forfeited Discounts (450)	3,545	3,565	2
Miscellaneous Service Revenues (451)	0	0	3
Sales of Water and Water Power (453)	0	0	4
Rent from Electric Property (454)	1,928	1,988	5
Interdepartmental Rents (455)	0	0	6
Other Electric Revenues (456)	6,000	10,348	7
Amortization of Construction Grants (457)	0	0	8
Total Other Operating Revenues	11,473	15,901	
Total Operating Revenues	2,870,398	2,698,740	
Operation and Maintenance Expenses			
Power Production Expenses (500-546)	1,946,599	1,822,459	9
Transmission Expenses (550-553)	0	0	10
Distribution Expenses (560-576)	79,140	76,434	11
Customer Accounts Expenses (901-904)	33,477	31,092	12
Customer Service and Information Expenses (906)	0	0	13
Sales Expenses (910)	0	0	14
Administrative and General Expenses (920-935)	174,813	176,024	15
Total Operation and Maintenance Expenses	2,234,029	2,106,009	
Other Expenses			
Depreciation Expense (403)	273,333	270,474	16
Amortization Expense (404-407)		0	17
Taxes (408)	127,499	118,020	18
Total Other Expenses	400,832	388,494	
Total Operating Expenses	2,634,861	2,494,503	
NET OPERATING INCOME	235,537	204,237	

OTHER OPERATING REVENUES (ELECTRIC)

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

Particulars (a)	Amount (b)	
Forfeited Discounts (450):		
Customer late payment charges	3,545	1
Other (specify):		
NONE		2
Total Forfeited Discounts (450)	3,545	
Miscellaneous Service Revenues (451):		
NONE		3
Total Miscellaneous Service Revenues (451)	0	
Sales of Water and Water Power (453):		
NONE		4
Total Sales of Water and Water Power (453)	0	
Rent from Electric Property (454):		
POLE RENT	1,928	5
Total Rent from Electric Property (454)	1,928	
Interdepartmental Rents (455):		
NONE		6
Total Interdepartmental Rents (455)	0	
Other Electric Revenues (456):		
MISCELLANEOUS	1,601	7
SALES TAX DISCOUNT	4,399	8
Total Other Electric Revenues (456)	6,000	
Amortization of Construction Grants (457):		
NONE		9
Total Amortization of Construction Grants (457)	0	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
POWER PRODUCTION EXPENSES			
STEAM POWER GENERATION EXPENSES			
Operation Supervision and Labor (500)	0	0	1
Fuel (501)	0	0	2
Operation Supplies and Expenses (502)	0	0	3
Steam from Other Sources (503)	0	0	4
Steam Transferred -- Credit (504)	0	0	5
Maintenance of Steam Production Plant (506)	0	0	6
Total Steam Power Generation Expenses	0	0	
HYDRAULIC POWER GENERATION EXPENSES			
Operation Supervision and Labor (530)	0	0	7
Water for Power (531)	0	0	8
Operation Supplies and Expenses (532)	0	0	9
Maintenance of Hydraulic Production Plant (535)	0	0	10
Total Hydraulic Power Generation Expenses	0	0	
OTHER POWER GENERATION EXPENSES			
Operation Supervision and Labor (538)	11,478	10,179	11
Fuel (539)	0	0	12
Operation Supplies and Expenses (540)	11,904	10,817	13
Maintenance of Other Power Production Plant (543)	2,093	11,209	* 14
Total Other Power Generation Expenses	25,475	32,205	
OTHER POWER SUPPLY EXPENSES			
Purchased Power (545)	1,921,124	1,790,254	15
Other Expenses (546)	0	0	16
Total Other Power Supply Expenses	1,921,124	1,790,254	
Total Power Production Expenses	1,946,599	1,822,459	
TRANSMISSION EXPENSES			
Operation Supervision and Labor (550)	0	0	17
Operation Supplies and Expenses (551)	0	0	18
Maintenance of Transmission Plant (553)	0	0	19
Total Transmission Expenses	0	0	
DISTRIBUTION EXPENSES			
Operation Supervision Expenses (560)	0	0	20
Line and Station Labor (561)	16,774	17,435	21
Line and Station Supplies and Expenses (562)	19,147	13,733	* 22
Street Lighting and Signal System Expenses (565)	0	0	23
Meter Expenses (566)	0	0	24

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
DISTRIBUTION EXPENSES			
Customer Installations Expenses (567)		0	25
Miscellaneous Distribution Expenses (569)		0	26
Maintenance of Structures and Equipment (571)		0	27
Maintenance of Lines (572)	24,730	28,418	* 28
Maintenance of Line Transformers (573)	4,482	2,485	29
Maintenance of Street Lighting and Signal Systems (574)	7,023	7,083	30
Maintenance of Meters (575)	6,824	7,280	31
Maintenance of Miscellaneous Distribution Plant (576)	160	0	32
Total Distribution Expenses	79,140	76,434	
CUSTOMER ACCOUNTS EXPENSES			
Meter Reading Labor (901)	6,994	6,249	33
Accounting and Collecting Labor (902)	22,378	20,253	34
Supplies and Expenses (903)	4,105	4,590	35
Uncollectible Accounts (904)		0	36
Customer Service and Information Expenses (906)		0	37
Total Customer Accounts Expenses	33,477	31,092	
SALES EXPENSES			
Sales Expenses (910)		0	38
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	11,786	11,241	39
Office Supplies and Expenses (921)	3,019	5,664	40
Administrative Expenses Transferred -- Credit (922)		0	41
Outside Services Employed (923)	4,108	4,964	42
Property Insurance (924)	8,802	23,919	* 43
Injuries and Damages (925)	2,466	1,552	44
Employee Pensions and Benefits (926)	119,779	108,052	45
Regulatory Commission Expenses (928)		0	46
Miscellaneous General Expenses (930)	14,011	13,859	47
Transportation Expenses (933)	10,842	6,773	48
Maintenance of General Plant (935)		0	49
Total Administrative and General Expenses	174,813	176,024	
Total Operation and Maintenance Expenses	2,234,029	2,106,009	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Electric Operation & Maintenance Expenses (Page E-03)

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

A/C 562- Hi-Ranger required repairs during 2010.

A/C 924- Decrease in insurance premiums due to agent working diligently for lower prices. In addition, a 10 year warranty on a diesel engine expired in 2009. \$2,645 was expensed in 2009 related to the warranty.

A/C 543- CAT engine maintenance in 2009- \$7,565.

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		111,752	103,908	1
Social Security		12,024	11,010	2
Wisconsin Gross Receipts Tax		1,408	1,251	3
PSC Remainder Assessment		2,315	1,851	4
Other (specify): NONE			0	5
Total tax expense		127,499	118,020	

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			Grant				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.172162				3
County tax rate	mills		3.800056				4
Local tax rate	mills		7.254765				5
School tax rate	mills		8.066267				6
Voc. school tax rate	mills		2.136015				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		21.429265				10
Less: state credit	mills		1.313341				11
Net tax rate	mills		20.115924				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		7.254765				14
Combined School Tax Rate	mills		10.202282				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		17.457047				17
Total Tax Rate	mills		21.429265				18
Ratio of Local and School Tax to Total	dec.		0.814636				19
Total tax net of state credit	mills		20.115924				20
Net Local and School Tax Rate	mills		16.387152				21
Utility Plant, Jan. 1	\$	6,808,397	6,808,397				22
Materials & Supplies	\$	131,762	131,762				23
Subtotal	\$	6,940,159	6,940,159				24
Less: Plant Outside Limits	\$	21,950	21,950				25
Taxable Assets	\$	6,918,209	6,918,209				26
Assessment Ratio	dec.		0.985730				27
Assessed Value	\$	6,819,486	6,819,486				28
Net Local & School Rate	mills		16.387152				29
Tax Equiv. Computed for Current Year	\$	111,752	111,752				30
Tax Equivalent per 1994 PSC Report	\$	54,012					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32 33
Tax equiv. for current year (see note 5)	\$	111,752					34
Footnotes							35

ELECTRIC UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT						
Organization (301)	0				0	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
Total Intangible Plant	0	0	0	0	0	
STEAM PRODUCTION PLANT						
Land and Land Rights (310)	0				0	4
Structures and Improvements (311)	0				0	5
Boiler Plant Equipment (312)	0				0	6
Engines and Engine Driven Generators (313)	0				0	7
Turbogenerator Units (314)	0				0	8
Accessory Electric Equipment (315)	0				0	9
Miscellaneous Power Plant Equipment (316)	0				0	10
Total Steam Production Plant	0	0	0	0	0	
HYDRAULIC PRODUCTION PLANT						
Land and Land Rights (330)	0				0	11
Structures and Improvements (331)	0				0	12
Reservoirs, Dams and Waterways (332)	0				0	13
Water Wheels, Turbines and Generators (333)	0				0	14
Accessory Electric Equipment (334)	0				0	15
Miscellaneous Power Plant Equipment (335)	0				0	16
Roads, Railroads and Bridges (336)	0				0	17
Total Hydraulic Production Plant	0	0	0	0	0	
OTHER PRODUCTION PLANT						
Land and Land Rights (340)	0				0	18
Structures and Improvements (341)	226,487				226,487	19
Fuel Holders, Producers and Accessories (342)	74,515				74,515	20
Prime Movers (343)	1,039,305				1,039,305	21
Generators (344)	344,454				344,454	22
Accessory Electric Equipment (345)	815,594				815,594	23
Miscellaneous Power Plant Equipment (346)	0				0	24
Total Other Production Plant	2,500,355	0	0	0	2,500,355	
TRANSMISSION PLANT						
Land and Land Rights (350)	0				0	25
Structures and Improvements (352)	0				0	26
Station Equipment (353)	0				0	27
Towers and Fixtures (354)	0				0	28

ELECTRIC UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION PLANT						
Poles and Fixtures (355)	0				0	29
Overhead Conductors and Devices (356)	0				0	30
Underground Conduit (357)	0				0	31
Underground Conductors and Devices (358)	0				0	32
Roads and Trails (359)	0				0	33
Total Transmission Plant	0	0	0	0	0	
DISTRIBUTION PLANT						
Land and Land Rights (360)	861				861	34
Structures and Improvements (361)	2,558				2,558	35
Station Equipment (362)	304,602				304,602	36
Storage Battery Equipment (363)	0				0	37
Poles, Towers and Fixtures (364)	342,256				342,256	38
Overhead Conductors and Devices (365)	535,066		6,860		528,206	39
Underground Conduit (366)	0				0	40
Underground Conductors and Devices (367)	913,494	29,246			942,740	41
Line Transformers (368)	608,359	10,413			618,772	42
Services (369)	486,809	751	4,701		482,859	43
Meters (370)	107,560	573			108,133	44
Installations on Customers' Premises (371)	66,344				66,344	45
Leased Property on Customers' Premises (372)	0				0	46
Street Lighting and Signal Systems (373)	254,510	6			254,516	47
Total Distribution Plant	3,622,419	40,989	11,561	0	3,651,847	
GENERAL PLANT						
Land and Land Rights (389)	0				0	48
Structures and Improvements (390)	187,183				187,183	49
Office Furniture and Equipment (391)	21,712				21,712	50
Computer Equipment (391.1)	139,671				139,671	51
Transportation Equipment (392)	63,284				63,284	52
Stores Equipment (393)	1,644				1,644	53
Tools, Shop and Garage Equipment (394)	42,828				42,828	54
Laboratory Equipment (395)	4,614				4,614	55
Power Operated Equipment (396)	139,769				139,769	56
Communication Equipment (397)	3,481				3,481	57
SCADA Equipment (397.1)	0				0	58
Miscellaneous Equipment (398)	1,103				1,103	59

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
GENERAL PLANT						
Other Tangible Property (399)	0				0	60
Total General Plant	605,289	0	0	0	605,289	
Total utility plant in service directly assignable	6,728,063	40,989	11,561	0	6,757,491	
Common Utility Plant Allocated to Electric Department (300)	0				0	61
Total utility plant in service	6,728,063	40,989	11,561	0	6,757,491	

ELECTRIC UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

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

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

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION PLANT						
Towers and Fixtures (354)	0				0	28
Poles and Fixtures (355)	0				0	29
Overhead Conductors and Devices (356)	0				0	30
Underground Conduit (357)	0				0	31
Underground Conductors and Devices (358)	0				0	32
Roads and Trails (359)	0				0	33
Total Transmission Plant	0	0	0	0	0	
DISTRIBUTION PLANT						
Land and Land Rights (360)	0				0	34
Structures and Improvements (361)	0				0	35
Station Equipment (362)	0				0	36
Storage Battery Equipment (363)	0				0	37
Poles, Towers and Fixtures (364)	13,185				13,185	38
Overhead Conductors and Devices (365)	20,353				20,353	39
Underground Conduit (366)	0				0	40
Underground Conductors and Devices (367)	27,834				27,834	41
Line Transformers (368)	10,894				10,894	42
Services (369)	8,068				8,068	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	80,334	0	0	0	80,334	
GENERAL PLANT						
Land and Land Rights (389)	0				0	48
Structures and Improvements (390)	0				0	49
Office Furniture and Equipment (391)	0				0	50
Computer Equipment (391.1)	0				0	51
Transportation Equipment (392)	0				0	52
Stores Equipment (393)	0				0	53
Tools, Shop and Garage Equipment (394)	0				0	54
Laboratory Equipment (395)	0				0	55
Power Operated Equipment (396)	0				0	56
Communication Equipment (397)	0				0	57
SCADA Equipment (397.1)	0				0	58
Miscellaneous Equipment (398)	0				0	59

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
GENERAL PLANT						
Other Tangible Property (399)	0				0	60
Total General Plant	0	0	0	0	0	
Total utility plant in service directly assignable	80,334	0	0	0	80,334	
Common Utility Plant Allocated to Electric Department (300)	0				0	61
Total utility plant in service	80,334	0	0	0	80,334	

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

RURAL LINE CUSTOMERS

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

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

MONTHLY PEAK DEMAND AND ENERGY USAGE

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

Monthly Peak						Monthly Energy Usage	
Month (a)		kW (b)	Day of Week (c)	Date (MM/DD/YYYY) (d)	Time Beginning (HH:MM) (e)	(kWh) (000's) (f)	
January	01	5,467	Thursday	01/28/2010	12:00	3,250	1
February	02	5,271	Monday	02/01/2010	10:00	2,836	2
March	03	4,898	Tuesday	03/09/2010	12:00	2,936	3
April	04	4,839	Thursday	04/15/2010	12:00	2,710	4
May	05	6,215	Monday	05/24/2010	16:00	2,952	5
June	06	6,084	Tuesday	06/22/2010	16:00	3,105	6
July	07	7,022	Wednesday	07/14/2010	16:00	3,516	7
August	08	7,412	Thursday	08/12/2010	16:00	3,611	8
September	09	5,806	Thursday	09/02/2010	14:00	2,746	9
October	10	5,297	Monday	10/11/2010	13:00	2,862	10
November	11	5,167	Tuesday	11/30/2010	11:00	2,862	11
December	12	5,682	Tuesday	12/14/2010	11:00	3,220	12
Total		69,160				36,606	

System Name

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

Type of Reading	Supplier
60 minutes integrated	Dairyland Power Cooperative

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	32	4
Internal Combustion Reciprocating		5
Non-Conventional (wind, photovoltaic, etc.)		6
Total Generation	32	7
Purchases	36,574	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	36,606	15
Disposition of Energy		
Sales to Ultimate Consumers (including interdepartmental sales)	34,554	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	34,554	24
Energy Losses:		
Transmission Losses (if applicable)		26
Distribution Losses	2,052	27
Total Energy Losses	2,052	28
Loss Percentage (% Total Energy Losses of Total Source of Energy)	5.6056%	29
Total Disposition of Energy	36,606	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)	1
Residential Sales				
RESIDENTIAL	RG-1	1,119	9,823	1
Total Sales for Residential Sales		1,119	9,823	
Commercial & Industrial				
INDUSTRIAL	CP-1	29	19,645	2
COMMERCIAL	GS-1	232	4,546	3
INTERDEPARTMENTAL	GS-1	5	292	4
Total Sales for Commercial & Industrial		266	24,483	
Public Street & Highway Lighting				
STREET LIGHTING	MS-1	7	248	5
Total Sales for Public Street & Highway Lighting		7	248	
Sales for Resale				
NONE				6
Total Sales for Sales for Resale		0	0	
TOTAL SALES FOR ELECTRICITY		1,392	34,554	

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)	
		894,996	49,208	944,204	1
0	0	894,996	49,208	944,204	
52,015	35,835	1,328,068	99,911	1,427,979	2
		384,861	23,753	408,614	3
		29,328	1,612	30,940	4
52,015	35,835	1,742,257	125,276	1,867,533	
		45,821	1,367	47,188	5
0	0	45,821	1,367	47,188	
				0	6
0	0	0	0	0	
52,015	35,835	2,683,074	175,851	2,858,925	

PURCHASED POWER STATISTICS

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

Particulars (a)	(b)		(c)		
Name of Vendor	Dairyland				1
Point of Delivery					2
Type of Power Purchased (firm, dump, etc.)	OFF-PEAK				3
Voltage at Which Delivered	4160/2400 & 12470/72				4
Point of Metering	Substations 1 & 2				5
Total of 12 Monthly Maximum Demands -- kW	69,160				6
Average load factor	72.4447%				7
Total Cost of Purchased Power	1,921,124				8
Average cost per kWh	0.0525				9
On-Peak Hours (if applicable)					10
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	11
January	3,250				12
February	2,836				13
March	2,909				14
April	2,710				15
May	2,952				16
June	3,105				17
July	3,512				18
August	3,611				19
September	2,746				20
October	2,862				21
November	2,862				22
December	3,220				23
Total kWh (000)	36,575	0			24

Footnotes:

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

Footnotes:

PRODUCTION STATISTICS TOTALS

Particulars (a)	Total (b)	
Name of Plant		1
Unit Identification		2
Type of Generation		3
kWh Net Generation (000)	32	4
Is Generation Metered or Estimated?		5
Is Exciter & Station Use Metered or Estimated?		6
60-Minute Maximum Demand--kW (est. if not meas.)	8,200	7
Date and Hour of Such Maximum Demand	2/26/2010 0	8
Load Factor	0.0004	9
Maximum Net Generation in Any One Day	27,779	10
Date of Such Maximum	2/26/2010	11
Number of Hours Generators Operated	30	12
Maximum Continuous or Dependable Capacity--kW	0	13
Is Plant Owned or Leased?		14
Total Production Expenses	30,904	15
Cost per kWh of Net Generation (\$)	966	16
Monthly Net Generation --- kWh (000):		
January	0	17
February	0	18
March	28	19
April	0	20
May	0	21
June	0	22
July	4	23
August	0	24
September	0	25
October	0	26
November	0	27
December	0	28
Total kWh (000)	32	29
Gas Consumed--Therms	0	30
Average Cost per Therm Burned (\$)	0.0000	31
Fuel Oil Consumed Barrels (42 gal.)	55	32
Average Cost per Barrel of Oil Burned (\$)	130.5400	33
Specific Gravity		34
Average BTU per Gallon		35
Lubricating Oil Consumed--Gallons	105	36
Average Cost per Gallon (\$)	12.8000	37
kWh Net Generation per Gallon of Fuel Oil	14	38
kWh Net Generation per Gallon of Lubr. Oil	305	39
Does plant produce steam for heating or other purposes in addition to elec. generation?		40
Coal consumed--tons (2,000 lbs.)	0	42
Average Cost per Ton (\$)		43
Kind of Coal Used		44
Average BTU per Pound		45
Water Evaporated--Thousands of Pounds	0	46
Is Water Evaporated, Metered or Estimated?		47
Lbs. of Steam per Lb. of Coal or Equivalent Fuel		48
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.		49
Based on Total Coal Used at Plant		50
Based on Coal Used Solely in Electric Generation		51
Average BTU per kWh Net Generation		52
Total Cost of Fuel (Oil and/or Coal) per kWh Net Generation (\$)		53
Footnote		54

PRODUCTION STATISTICS

Particulars (a)	Plant (b)	Plant (c)	Plant (d)	Plant (e)	
Name of Plant	NONE				1
Unit Identification	5				2
Type of Generation	DIESEL				3
kWh Net Generation (000)	32				4
Is Generation Metered or Estimated?	M				5
Is Exciter & Station Use Metered or Estimated?	M				6
60-Minute Maximum Demand--kW (est. if not meas.)	8,200				7
Date and Hour of Such Maximum Demand	2/26/2010 0				8
Load Factor	0.0004				9
Maximum Net Generation in Any One Day	27,779				10
Date of Such Maximum	02/26/2010				11
Number of Hours Generators Operated	30				12
Maximum Continuous or Dependable Capacity--kW					13
Is Plant Owned or Leased?	O				14
Total Production Expenses	30,904				15
Cost per kWh of Net Generation (\$)	965.7500				16
Monthly Net Generation --- kWh (000):					
January	0				17
February	0				18
March	28				19
April	0				20
May					21
June					22
July	4				23
August					24
September					25
October					26
November					27
December					28
Total kWh (000)	32				29
Gas Consumed--Therms					30
Average Cost per Therm Burned (\$)					31
Fuel Oil Consumed Barrels (42 gal.)	55				32
Average Cost per Barrel of Oil Burned (\$)					33
Specific Gravity					34
Average BTU per Gallon					35
Lubricating Oil Consumed--Gallons	105				36
Average Cost per Gallon (\$)					37
kWh Net Generation per Gallon of Fuel Oil	14				38
kWh Net Generation per Gallon of Lubr. Oil	305				39
Does plant produce steam for heating or other purposes in addition to elec. generation?					40
Coal consumed--tons (2,000 lbs.)					42
Average Cost per Ton (\$)					43
Kind of Coal Used					44
Average BTU per Pound					45
Water Evaporated--Thousands of Pounds					46
Is Water Evaporated, Metered or Estimated?					47
Lbs. of Steam per Lb. of Coal or Equivalent Fuel					48
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.					49
Based on Total Coal Used at Plant					50
Based on Coal Used Solely in Electric Generation					51
Average BTU per kWh Net Generation					52
Total Cost of Fuel (Oil and/or Coal) per kWh Net Generation (\$)					53
Footnotes					54

STEAM PRODUCTION PLANTS

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

Boilers

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

1

Turbine-Generators

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

INTERNAL COMBUSTION GENERATION PLANTS

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

Prime Movers

Name of Plant (a)	Unit No. (b)	Year Installed (c)	Type (Recip. or Turbine) (d)	Manufacturer (e)	RPM (f)	Rated HP Each Unit (g)	
Fennimore	4	1964	Recip	Fairbanks - Morse	720	1,880	1
Fennimore	5	1952	Recip	Fairbanks - Morse	720	1,504	2
Fennimore	6	1999	Recip	CAT	1,800	2,598	3
Fennimore	7	1999	Recip	CAT	1,800	2,598	4
Fennimore	8	1999	Recip	CAT	1,800	2,598	5
Total						11,178	

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)			
							1
							2
							3
							4
							5
Total		0	0	0	0	0	

HYDRAULIC GENERATING PLANTS

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

HYDRAULIC GENERATING PLANTS (cont.)

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

SUBSTATION EQUIPMENT

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

Particulars (a)	Utility Designation			(f)
	(b)	(c)	(d)	
Name of Substation	City	Diesel sub	Indus Park	1
Voltage--High Side	69	69	69	2
Voltage--Low Side	4,160	42	12,470	3
Num. Main Transformers in Operation	1	1	1	4
Total Capacity of Transformers in kVA	5,000	750	6,000	5
Number of Spare Transformers on Hand	1	1	1	6
15-Minute Maximum Demand in kW				7
Dt and Hr of Such Maximum Demand				8
Kwh Output				9
Footnotes				10

SUBSTATION EQUIPMENT (continued)

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

SUBSTATION EQUIPMENT (continued)

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

ELECTRIC DISTRIBUTION METERS & LINE TRANSFORMERS

Particulars (a)	Number of Watt-Hour Meters (b)	Line Transformers		Total Cap. (kVA) (d)	
		Number (c)			
Number first of year	1,442	384		36,224	1
Acquired during year	13	7		195	2
Total	1,455	391		36,419	3
Retired during year	13	6		188	4
Sales, transfers or adjustments increase (decrease)					5
Number end of year	1,442	385		36,231	6
Number end of year accounted for as follows:					7
In customers' use	1,402	310		29,198	8
In utility's use					9
Locked meters on customers' premises					10
In stock	40	75		7,033	12
Total end of year	1,442	385		36,231	13

STREET LIGHTING EQUIPMENT

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

Particulars (a)	Watts (b)	Number Each Type (c)	kWh Used Annually (d)	
Street Lighting Non-Ornamental				
Sodium Vapor	100	234	121,130	1
Total		234	121,130	
Ornamental				
Sodium Vapor	150	122	88,660	2
Sodium Vapor	250	19	33,080	3
Total		141	121,740	
Other				
NONE				4
Total		0	0	