



3013 (01-03-11)

**ANNUAL REPORT**

OF

Name: REEDSBURG UTILITY COMMISSION

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Principal Office: 501 UTILITY COURT  
P.O. BOX 230  
REEDSBURG, WI 53959-0230

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For the Year Ended: DECEMBER 31, 2010

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

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

## GENERAL RULES FOR REPORTING

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

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### SIGNATURE PAGE

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I DAVID MIKONOWICZ of  
(Person responsible for accounts)

REEDSBURG UTILITY COMMISSION, certify that I  
(Utility Name)

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

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

MANAGER  
(Title)

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**IDENTIFICATION AND OWNERSHIP**

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**Exact Utility Name:** REEDSBURG UTILITY COMMISSION**Utility Address:** 501 UTILITY COURT

P.O. BOX 230

REEDSBURG, WI 53959-0230

**When was utility organized?** 9/3/1894**Report any change in name:****Effective Date:****Utility Web Site:** www.reedsburgutility.com

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**Utility employee in charge of correspondence concerning this report:**

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**Name:** MR DAVID MIKONOWICZ, P. E.**Title:** MANAGER**Office Address:**

501 UTILITY COURT

P.O. BOX 230

REEDSBURG, WI 53959-0230

**Telephone:** (608) 524 - 4381**Fax Number:** (608) 524 - 2423**Email Address:** davem@rucls.net

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

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**Name:** ERNIE HIGHLEY**Title:****Office Address:** HIGHLEY CONSULTING

3078 EDMONTON DR

SUN PRAIRIE, WI 53590-4278

**Telephone:** (608) 524 - 4381**Fax Number:****Email Address:** erniehighley@charter.net

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

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**Name:** KELLEY FORD**Title:** COMMISSION PRESIDENT**Office Address:**

501 UTILITY CT

REEDSBURG, WI 53959

**Telephone:** (608) 524 - 4381**Fax Number:** (608) 524 - 2423**Email Address:**

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

YES

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

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**Name:** JOHN ANDRES**Title:** CPA, PARTNER**Office Address:** BAKER TILLEY VIRCHOW KRAUSE LLP

TEN TERRACE CT

P.O. BOX 7398

MADISON, WI 53707-7398

**Telephone:** (800) 362 - 7301**Fax Number:****Email Address:**

### IDENTIFICATION AND OWNERSHIP

Date of most recent audit report: 5/25/2010

Period covered by most recent audit: JAN - DEC 2009

**Names and titles of utility management including manager or superintendent:**

Name: DAVID MIKONOWICZ P E

Title: MANAGER

**Office Address:**

501 UTILITY CT  
P.O. BOX 230  
REEDSBURG, WI 53959-0230

Telephone: (608) 524 - 4381

Fax Number: (608) 524 - 2423

Email Address: davem@mwt.net

Name of utility commission/committee: REEDSBURG UTILITY COMMISSION

**Names of members of utility commission/committee:**

- MR BARRY BORCHERT, CPA, MEMBER
- MR KELLEY FORD, PRESIDENT
- MR JAMES KRUEGER, SECRETARY
- MR TOM SEAMONSON, CITY COUNCIL MEMBER
- MR MIKE SLOAT, CITY COUNCIL MEMBER

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)	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	24,119,063	22,037,424	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	21,818,002	19,183,071	2
Depreciation Expense (403)	905,828	889,293	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	725,881	659,485	5
<b>Total Operating Expenses</b>	<b>23,449,711</b>	<b>20,731,849</b>	
<b>Net Operating Income</b>	<b>669,352</b>	<b>1,305,575</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>669,352</b>	<b>1,305,575</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	58,219	47,811	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	181,374	242,407	10
Miscellaneous Nonoperating Income (421)	791,131	234,587	11
<b>Total Other Income</b>	<b>1,030,724</b>	<b>524,805</b>	
<b>Total Income</b>	<b>1,700,076</b>	<b>1,830,380</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	(52,486)	(52,486)	12
Other Income Deductions (426)	198,632	196,244	13
<b>Total Miscellaneous Income Deductions</b>	<b>146,146</b>	<b>143,758</b>	
<b>Income Before Interest Charges</b>	<b>1,553,930</b>	<b>1,686,622</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	328,616	357,397	14
Amortization of Debt Discount and Expense (428)	12,882	14,106	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	662	382	18
Interest Charged to Construction--Cr. (432)	0	0	19
<b>Total Interest Charges</b>	<b>342,160</b>	<b>371,885</b>	
<b>Net Income</b>	<b>1,211,770</b>	<b>1,314,737</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	22,599,612	21,284,875	20
Balance Transferred from Income (433)	1,211,770	1,314,737	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
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>23,811,382</b>	<b>22,599,612</b>	

## 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)	
<b>UTILITY OPERATING INCOME</b>				
<b>Operating Revenues (400):</b>				
Derived	24,119,063	0	24,119,063	1
<b>Total (Acct. 400):</b>	<b>24,119,063</b>	<b>0</b>	<b>24,119,063</b>	
<b>Operation and Maintenance Expense (401-402):</b>				
Derived	21,818,002	0	21,818,002	2
<b>Total (Acct. 401-402):</b>	<b>21,818,002</b>	<b>0</b>	<b>21,818,002</b>	
<b>Depreciation Expense (403):</b>				
Derived	905,828	0	905,828	3
<b>Total (Acct. 403):</b>	<b>905,828</b>	<b>0</b>	<b>905,828</b>	
<b>Amortization Expense (404-407):</b>				
Derived	0	0	0	4
<b>Total (Acct. 404-407):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Taxes (408):</b>				
Derived	725,881	0	725,881	5
<b>Total (Acct. 408):</b>	<b>725,881</b>	<b>0</b>	<b>725,881</b>	
<b>Revenues from Utility Plant Leased to Others (412):</b>				
NONE			0	6
<b>Total (Acct. 412):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Expenses of Utility Plant Leased to Others (413):</b>				
NONE			0	7
<b>Total (Acct. 413):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TOTAL UTILITY OPERATING INCOME:</b>	<b>669,352</b>	<b>0</b>	<b>669,352</b>	
<b>OTHER INCOME</b>				
<b>Income from Merchandising, Jobbing and Contract Work (415-416):</b>				
Derived	58,219	0	58,219	8
<b>Total (Acct. 415-416):</b>	<b>58,219</b>	<b>0</b>	<b>58,219</b>	
<b>Income from Nonutility Operations (417):</b>				
NONE			0	9
<b>Total (Acct. 417):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Nonoperating Rental Income (418):</b>				
NONE			0	10
<b>Total (Acct. 418):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Interest and Dividend Income (419):</b>				
INTEREST ON CD'S AND BANK ACCOUNTS	181,374		181,374	11
<b>Total (Acct. 419):</b>	<b>181,374</b>	<b>0</b>	<b>181,374</b>	
<b>Miscellaneous Nonoperating Income (421):</b>				
Contributed Plant - Water		781,213	781,213	12
Contributed Plant - Electric		9,918	9,918	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)	
<b>OTHER INCOME</b>				
<b>Miscellaneous Nonoperating Income (421):</b>				
NONE			0	14
<b>Total (Acct. 421):</b>	<b>0</b>	<b>791,131</b>	<b>791,131</b>	
<b>TOTAL OTHER INCOME:</b>	<b>239,593</b>	<b>791,131</b>	<b>1,030,724</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>				
<b>Miscellaneous Amortization (425):</b>				
Regulatory Liability (253) Amortization	(52,486)	0	(52,486)	15
NONE			0	16
<b>Total (Acct. 425):</b>	<b>(52,486)</b>	<b>0</b>	<b>(52,486)</b>	
<b>Other Income Deductions (426):</b>				
Depreciation Expense on Contributed Plant - Water	0	96,143	96,143	17
Depreciation Expense on Contributed Plant - Electric	0	102,310	102,310	18
MEUW LEGISLATIVE LOBBYING		179	179	19
<b>Total (Acct. 426):</b>	<b>0</b>	<b>198,632</b>	<b>198,632</b>	
<b>TOTAL MISCELLANEOUS INCOME DEDUCTIONS:</b>	<b>(52,486)</b>	<b>198,632</b>	<b>146,146</b>	
<b>INTEREST CHARGES</b>				
<b>Interest on Long-Term Debt (427):</b>				
Derived	328,616	0	328,616	20
<b>Total (Acct. 427):</b>	<b>328,616</b>	<b>0</b>	<b>328,616</b>	
<b>Amortization of Debt Discount and Expense (428):</b>				
MORTGAGE REVENUE BONDS	12,882		12,882	21
<b>Total (Acct. 428):</b>	<b>12,882</b>	<b>0</b>	<b>12,882</b>	
<b>Amortization of Premium on Debt--Cr. (429):</b>				
NONE			0	22
<b>Total (Acct. 429):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Interest on Debt to Municipality (430):</b>				
Derived	0	0	0	23
<b>Total (Acct. 430):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other Interest Expense (431):</b>				
Derived	662	0	662	24
<b>Total (Acct. 431):</b>	<b>662</b>	<b>0</b>	<b>662</b>	
<b>Interest Charged to Construction--Cr. (432):</b>				
NONE			0	25
<b>Total (Acct. 432):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TOTAL INTEREST CHARGES:</b>	<b>342,160</b>	<b>0</b>	<b>342,160</b>	
<b>NET INCOME:</b>	<b>619,271</b>	<b>592,499</b>	<b>1,211,770</b>	
<b>EARNED SURPLUS</b>				
<b>Unappropriated Earned Surplus (Beginning of Year) (216):</b>				
Derived	16,825,264	5,774,348	22,599,612	26
<b>Total (Acct. 216):</b>	<b>16,825,264</b>	<b>5,774,348</b>	<b>22,599,612</b>	

## 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)	
<b>EARNED SURPLUS</b>				
<b>Balance Transferred from Income (433):</b>				
Derived	619,271	592,499	1,211,770	27
<b>Total (Acct. 433):</b>	<b>619,271</b>	<b>592,499</b>	<b>1,211,770</b>	
<b>Miscellaneous Credits to Surplus (434):</b>				
NONE			0	28
<b>Total (Acct. 434):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Miscellaneous Debits to Surplus--Debit (435):</b>				
NONE			0	29
<b>Total (Acct. 435)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Appropriations of Surplus--Debit (436):</b>				
Detail appropriations to (from) account 215			0	30
<b>Total (Acct. 436)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Appropriations of Income to Municipal Funds--Debit (439):</b>				
NONE			0	31
<b>Total (Acct. 439)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):</b>	<b>17,444,535</b>	<b>6,366,847</b>	<b>23,811,382</b>	

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)		74,280			74,280	1
<b>Costs and Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
<b>Other (list by major classes):</b>						
DEPREC PRIVATE SECURITY LIGHTS		13,302			13,302	6
MAINT PRIVATE PARKING LOT LIGHTS		2,759			2,759	7
<b>Total costs and expenses</b>	<b>0</b>	<b>16,061</b>	<b>0</b>	<b>0</b>	<b>16,061</b>	
<b>Net income (or loss)</b>	<b>0</b>	<b>58,219</b>	<b>0</b>	<b>0</b>	<b>58,219</b>	

## REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	1,347,021	22,772,042	0	0	24,119,063	1
Less: interdepartmental sales	0	175,177	0	0	175,177	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	743	(3,983)			(3,240)	5
<b>Other Increases or (Decreases)</b>						
<b>to Operating Revenues - Specify:</b>						
NONE					0	6
<b>Revenues subject to</b>						
<b>Wisconsin Remainder Assessment</b>	<b>1,346,278</b>	<b>22,600,848</b>	<b>0</b>	<b>0</b>	<b>23,947,126</b>	

## 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	366,420	11,224	<b>377,644</b>	1
Electric operating expenses	702,151	21,507	<b>723,658</b>	2
Gas operating expenses	0	0	<b>0</b>	3
Heating operating expenses	0	0	<b>0</b>	4
Sewer operating expenses	0	0	<b>0</b>	5
Merchandising and jobbing	0	0	<b>0</b>	6
Other nonutility expenses	0	0	<b>0</b>	7
Water utility plant accounts	16,352	501	<b>16,853</b>	8
Electric utility plant accounts	55,511	1,700	<b>57,211</b>	9
Gas utility plant accounts	0	0	<b>0</b>	10
Heating utility plant accounts	0	0	<b>0</b>	11
Sewer utility plant accounts	0	0	<b>0</b>	12
Accum. prov. for depreciation of water plant	0	0	<b>0</b>	13
Accum. prov. for depreciation of electric plant	2,847	87	<b>2,934</b>	14
Accum. prov. for depreciation of gas plant	0	0	<b>0</b>	15
Accum. prov. for depreciation of heating plant	0	0	<b>0</b>	16
Accum. prov. for depreciation of sewer plant	0	0	<b>0</b>	17
Clearing accounts	35,019	(35,019)	<b>0</b>	18
All other accounts	0	0	<b>0</b>	19
<b>Total Payroll</b>	<b>1,178,300</b>	<b>0</b>	<b>1,178,300</b>	

### 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	8.0	1
Electric	14.0	2
Gas		3
Sewer		4

**BALANCE SHEET**

<b>Assets and Other Debits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>UTILITY PLANT</b>			
Utility Plant (101)	38,640,833	37,202,266	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	14,398,924	13,367,535	2
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
<b>Total Net Utility Plant</b>	<b>24,241,909</b>	<b>23,834,731</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	260,831	260,831	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	110,767	97,465	6
<b>Net Nonutility Property</b>	<b>150,064</b>	<b>163,366</b>	
Investment in Municipality (123)	2,400,000	2,400,000	7
Other Investments (124)	1,795,996	1,656,496	8
Sinking Funds (125)	1,435,844	1,369,958	9
Depreciation Fund (126)	0	0	10
Other Special Funds (128)	0	0	11
<b>Total Other Property and Investments</b>	<b>5,781,904</b>	<b>5,589,820</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash (131)	358,403	965,109	12
Special Deposits (134)	0	0	13
Working Funds (135)			14
Temporary Cash Investments (136)	1,292,062	1,289,335	15
Notes Receivable (141)	0	0	16
Customer Accounts Receivable (142)	2,884,062	1,176,552	17
Other Accounts Receivable (143)	379,676	372,889	18
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	19
Receivables from Municipality (145)	634,964	440,137	20
Plant Materials and Operating Supplies (154)	406,148	399,652	21
Merchandise (155)	0	0	22
Other Materials and Supplies (156)	0	0	23
Stores Expense (163)	0	0	24
Prepayments (165)	41,624	0	25
Interest and Dividends Receivable (171)	32,343	33,360	26
Accrued Utility Revenues (173)			27
Miscellaneous Current and Accrued Assets (174)			28
<b>Total Current and Accrued Assets</b>	<b>6,029,282</b>	<b>4,677,034</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	87,993	90,875	29
Extraordinary Property Losses (182)	0	0	30
Preliminary Survey and Investigation Charges (183)	0	0	31
Clearing Accounts (184)	0	0	32
Temporary Facilities (185)	0	0	33
Miscellaneous Deferred Debits (186)	1,312,314	1,312,314	34
<b>Total Deferred Debits</b>	<b>1,400,307</b>	<b>1,403,189</b>	
<b>Total Assets and Other Debits</b>	<b>37,453,402</b>	<b>35,504,774</b>	

**BALANCE SHEET**

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	1,742,928	1,742,928	35
Appropriated Earned Surplus (215)			36
Unappropriated Earned Surplus (216)	23,811,382	22,599,612	37
<b>Total Proprietary Capital</b>	<b>25,554,310</b>	<b>24,342,540</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	6,317,465	6,780,000	38
Advances from Municipality (223)	0	0	39
Other Long-Term Debt (224)	0	0	40
<b>Total Long-Term Debt</b>	<b>6,317,465</b>	<b>6,780,000</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	41
Accounts Payable (232)	2,479,427	2,205,765	42
Payables to Municipality (233)	8,415	63,114	43
Customer Deposits (235)	1,309,904	63,199	44
Taxes Accrued (236)	630,098	569,744	45
Interest Accrued (237)	39,378	41,752	46
Tax Collections Payable (241)	31,716	30,603	47
Miscellaneous Current and Accrued Liabilities (242)	218,784	202,917	48
<b>Total Current and Accrued Liabilities</b>	<b>4,717,722</b>	<b>3,177,094</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	49
Customer Advances for Construction (252)			50
Other Deferred Credits (253)	863,905	1,205,140	51
<b>Total Deferred Credits</b>	<b>863,905</b>	<b>1,205,140</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)			52
Injuries and Damages Reserve (262)			53
Pensions and Benefits Reserve (263)			54
Miscellaneous Operating Reserves (265)			55
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>Total Liabilities and Other Credits</b>	<b>37,453,402</b>	<b>35,504,774</b>	

## 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)	
<b>First of Year:</b>					
Total Utility Plant - First of Year	11,072,287	0	0	26,129,979	1
	<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>				
<b>Plant Accounts:</b>					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	6,162,597	0	0	23,295,784	2
Utility Plant in Service - Contributed Plant (101.2)	5,032,771	0	0	2,993,736	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)	1,129,686			26,259	8
<b>Total Utility Plant</b>	<b>12,325,054</b>	<b>0</b>	<b>0</b>	<b>26,315,779</b>	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (111.1)	2,113,035	0	0	10,007,242	9
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	957,344	0	0	1,321,303	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
<b>Total Accumulated Provision</b>	<b>3,070,379</b>	<b>0</b>	<b>0</b>	<b>11,328,545</b>	
<b>Other Utility Plant Accounts:</b>					
Utility Plant Acquisition Adjustments (117)					16
Accumulated Provision for Amortization of Utility Plant Acquisition Adjustments (118)					17
Other Utility Plant Adjustments (119)					18
<b>Total Other Utility Plant Accounts</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net Utility Plant</b>	<b>9,254,675</b>	<b>0</b>	<b>0</b>	<b>14,987,234</b>	

## 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)	
<b>Balance first of year (111.1)</b>	2,038,851	9,221,599			<b>11,260,450</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	138,242	767,586			<b>905,828</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	15,974				<b>15,974</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
CLEARING	11,504	29,565			<b>41,069</b>	<b>9</b>
Salvage	3,188	5,160			<b>8,348</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
					<b>0</b>	<b>13</b>
					<b>0</b>	<b>14</b>
					<b>0</b>	<b>15</b>
<b>Total credits</b>	<b>168,908</b>	<b>802,311</b>	<b>0</b>	<b>0</b>	<b>971,219</b>	<b>16</b>
<b>Debits during year</b>						<b>17</b>
Book cost of plant retired	77,258	12,570			<b>89,828</b>	<b>18</b>
Cost of removal	17,466	4,098			<b>21,564</b>	<b>19</b>
Other debits (specify):						<b>20</b>
					<b>0</b>	<b>21</b>
					<b>0</b>	<b>22</b>
					<b>0</b>	<b>23</b>
					<b>0</b>	<b>24</b>
<b>Total debits</b>	<b>94,724</b>	<b>16,668</b>	<b>0</b>	<b>0</b>	<b>111,392</b>	<b>25</b>
<b>Balance end of year (111.1)</b>	<b>2,113,035</b>	<b>10,007,242</b>	<b>0</b>	<b>0</b>	<b>12,120,277</b>	<b>26</b>
<b>Footnotes</b>						<b>27</b>

## 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)	
<b>Balance first of year (111.2)</b>	882,939	1,224,142			<b>2,107,081</b>	1
<b>Credits During Year</b>						2
<b>Accruals:</b>						3
Charged Other Income Deductions (426)	96,143	102,310			<b>198,453</b>	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					<b>0</b>	6
Accruals charged other						7
accounts (specify):						8
					<b>0</b>	9
Salvage	0	274			<b>274</b>	10
Other credits (specify):						11
					<b>0</b>	12
					<b>0</b>	13
					<b>0</b>	14
					<b>0</b>	15
<b>Total credits</b>	<b>96,143</b>	<b>102,584</b>	<b>0</b>	<b>0</b>	<b>198,727</b>	16
<b>Debits during year</b>						17
Book cost of plant retired	19,521	3,659			<b>23,180</b>	18
Cost of removal	2,217	1,764			<b>3,981</b>	19
Other debits (specify):						20
					<b>0</b>	21
					<b>0</b>	22
					<b>0</b>	23
					<b>0</b>	24
<b>Total debits</b>	<b>21,738</b>	<b>5,423</b>	<b>0</b>	<b>0</b>	<b>27,161</b>	25
<b>Balance end of year (111.2)</b>	<b>957,344</b>	<b>1,321,303</b>	<b>0</b>	<b>0</b>	<b>2,278,647</b>	26
<b>Footnotes</b>						27

**NET NONUTILITY PROPERTY (ACCTS. 121 & 122)**

- |                                                                                                                                                                                                                                                                                                                     |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <ol style="list-style-type: none"> <li>1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.</li> <li>2. Other items may be grouped by classes of property.</li> <li>3. Describe in detail any investment in sewer department carried in this account.</li> </ol> |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

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
PRIVATE SECURITY LIGHTS	260,831			260,831	3
<b>Total Nonutility Property (121)</b>	<b>260,831</b>	<b>0</b>	<b>0</b>	<b>260,831</b>	
Less accum. prov. depr. & amort. (122)	97,465	13,302		110,767	4
<b>Net Nonutility Property</b>	<b>163,366</b>	<b>(13,302)</b>	<b>0</b>	<b>150,064</b>	

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

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

## MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
<b>Electric Utility</b>							
Fuel (151)					0	0	1
Fuel stock expenses (152)					0	0	2
Plant mat. & oper. sup. (154)			352,901		352,901	344,251	3
<b>Total Electric Utility</b>					<b>352,901</b>	<b>344,251</b>	

Account	Total End of Year	Amount Prior Year	
Electric utility total	352,901	344,251	1
Water utility (154)	53,247	55,401	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
<b>Total Materials and Supplies</b>	<b>406,148</b>	<b>399,652</b>	

## 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)		
<b>Unamortized debt discount &amp; expense (181)</b>				
2000 MORTGAGE REVENUE BOND EL	2,835	428	15,900	1
2000 MORTGAGE REVENUE BOND WA	3,325	428	18,006	2
2002 MORTGAGE REVENUE BOND EL	2,190	428	12,154	3
2003 MORTGAGE REVENUE BOND EL	4,342	428	32,180	4
2004 MORTGAGE REVENUE BOND EL	359	428	0	5
2010 MORTGAGE REVENUE BOND WA	246	428	9,753	6
<b>Total</b>			<b>87,993</b>	
<b>Unamortized premium on debt (251)</b>				
NONE				7
<b>Total</b>			<b>0</b>	

**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	1,742,928	1
<b>Changes during year (explain):</b>		
Balance end of year	1,742,928	2

## 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)	
2000 MORTGAGE REVENUE BOND WA	02/01/2000	12/01/2020	5.53%	1,130,000	1
2000 MORTGAGE REVENUE BOND EL	12/01/2000	12/01/2020	5.51%	1,585,000	2
2002 MORTGAGE REVENUE BOND EL	09/16/2002	12/01/2020	4.63%	740,000	3
2003 MORTGAGE REVENUE BOND EL	05/15/2003	12/01/2023	4.19%	2,565,000	4
2004 MORTGAGE REVENUE BOND EL	04/01/2004	12/01/2010	3.95%	0	5
2010 MORTGAGE REVENUE BOND WA	01/27/2010	05/01/2029	2.66%	297,465	6
<b>Total Bonds (Account 221):</b>				<b>6,317,465</b>	

**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)	
<b>Advances from Municipality (223)</b>					
NONE	00/00/0000	00/00/0000	0.00%		1
<b>Total for Account 223</b>				<b>0</b>	
<b>Other Long-Term Debt (224)</b>					
NONE	00/00/0000	00/00/0000	0.00%		2
<b>Total for Account 224</b>				<b>0</b>	
<b>Notes Payable (231)</b>					
NONE	00/00/0000	00/00/0000	0.00%		3
<b>Total for Account 231</b>				<b>0</b>	

**TAXES ACCRUED (ACCT. 236)**

Particulars (a)	Amount (b)	
Balance first of year	569,744	1
<b>Accruals:</b>		
Charged water department expense	198,545	2
Charged electric department expense	527,337	3
Charged sewer department expense	6,285	4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>732,167</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	572,073	6
Social Security taxes	78,572	7
PSC Remainder Assessment	21,168	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<b>671,813</b>	
<b>Balance end of year</b>	<b>630,098</b>	

## 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)	
<b>Bonds (221)</b>					
2000 ELECTRIC MORTGAGE REVENUE BOND	7,939	94,733	95,264	<b>7,408</b>	1
2000 WATER MORTGAGE REVENUE BOND	16,205	63,758	64,820	<b>15,143</b>	2
2002 MORTGAGE REVENUE BOND	3,237	38,617	38,840	<b>3,014</b>	3
2003 MORTGAGE REVENUE BOND	9,776	116,873	117,303	<b>9,346</b>	4
2004 ELECTRIC REVENUE BOND	1,153	12,673	13,826	<b>0</b>	5
2010 WATER MORTGAGE REVENUE BOND		1,962	391	<b>1,571</b>	6
<b>Subtotal</b>	<b>38,310</b>	<b>328,616</b>	<b>330,444</b>	<b>36,482</b>	
<b>Advances from Municipality (223)</b>					
NONE	0			<b>0</b>	7
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other Long-Term Debt (224)</b>					
NONE	0			<b>0</b>	8
PENSION FUND LIABILITY	0			<b>0</b>	9
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
235 CUSTOMER DEPOSITS	3,442	662	1,208	<b>2,896</b>	10
<b>Subtotal</b>	<b>3,442</b>	<b>662</b>	<b>1,208</b>	<b>2,896</b>	
<b>Total</b>	<b>41,752</b>	<b>329,278</b>	<b>331,652</b>	<b>39,378</b>	

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## INTEREST ACCRUED (ACCT. 237)

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

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

Under line 231 Notes Payable is our 235 Customer Deposits interest accrued.

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## 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)	
<b>Investment in Municipality (123):</b>		
INVESTMENT IN CONNECT REEDSBURG	2,400,000	1
<b>Total (Acct. 123):</b>	<b>2,400,000</b>	
<b>Other Investments (124):</b>		
INVESTMENT IN ATC	1,582,163	2
ATC-DIVIDENDS	211,770	3
SPECIAL ASSESSMENTS	2,063	4
<b>Total (Acct. 124):</b>	<b>1,795,996</b>	
<b>Sinking Funds (125):</b>		
WATER - BAIRD RESERVE	92,055	5
ELECTRIC MRB RESERVE	580,840	6
ELECTRIC MRB PRINCIPAL/ INTEREST	285,063	7
WATER MRB RESERVE	94,180	8
WATER MRB PRINCIPAL/INTEREST	64,123	9
HEALTH INSURANCE RESERVE	208,996	10
WATER IMPACT FEES	110,587	11
<b>Total (Acct. 125):</b>	<b>1,435,844</b>	
<b>Depreciation Fund (126):</b>		
NONE		12
<b>Total (Acct. 126):</b>	<b>0</b>	
<b>Other Special Funds (128):</b>		
NONE		13
<b>Total (Acct. 128):</b>	<b>0</b>	
<b>Special Deposits (134):</b>		
NONE		14
<b>Total (Acct. 134):</b>	<b>0</b>	
<b>Notes Receivable (141):</b>		
NONE		15
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	91,182	16
Electric	2,792,880	17
Sewer (Regulated)		18
<b>Other (specify):</b>		
NONE		19
<b>Total (Acct. 142):</b>	<b>2,884,062</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)	230,950	20
Merchandising, jobbing and contract work	44,182	21
<b>Other (specify):</b>		
STORM WATER	74,919	22

## 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)	
<b>Other Accounts Receivable (143):</b>		
POLE CONTACT REVENUE	29,625	23
<b>Total (Acct. 143):</b>	<b>379,676</b>	
<b>Receivables from Municipality (145):</b>		
SEWER JOINT BILLING EXPENSE	135,324	24
PUBLIC FIRE PROTECTION	300,772	25
CDBG GRANT FUNDS	198,602	26
MISC BILLABLE WO	266	27
<b>Total (Acct. 145):</b>	<b>634,964</b>	
<b>Prepayments (165):</b>		
ANNUAL BILLING SYSTEM SUPPORTS	41,624	28
<b>Total (Acct. 165):</b>	<b>41,624</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE		29
<b>Total (Acct. 182):</b>	<b>0</b>	
<b>Preliminary Survey and Investigation Charges (183):</b>		
NONE		30
<b>Total (Acct. 183):</b>	<b>0</b>	
<b>Clearing Accounts (184):</b>		
NONE		31
<b>Total (Acct. 184):</b>	<b>0</b>	
<b>Temporary Facilities (185):</b>		
NONE		32
<b>Total (Acct. 185):</b>	<b>0</b>	
<b>Miscellaneous Deferred Debits (186):</b>		
COLLECTION OF LG POWER CUST LITIGATION	1,312,314	33
<b>Total (Acct. 186):</b>	<b>1,312,314</b>	
<b>Payables to Municipality (233):</b>		
STORM WATER COLLECTIONS	6,414	34
SEWER COLLECTIONS	2,001	35
<b>Total (Acct. 233):</b>	<b>8,415</b>	
<b>Other Deferred Credits (253):</b>		
Regulatory Liability	682,309	36
COMMITMENT TO COMMUNITY FUNDS	98,944	37
WPPI SCHOLARSHIP FUNDS	500	38
DSM FUNDS	82,152	39
<b>Total (Acct. 253):</b>	<b>863,905</b>	

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## DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

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

186 Amount of billings owed to Utility by a customer that is currently in bankruptcy court. It is undetermined yet what the total recovery or write-off amount will be. The Utility has filed for an electric rate increase docket number 4970-ER-105. As a part of this filing we are requesting amortization of this loss over a ten year period after the amount of the loss is determined.

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

143 Estimated Pole Contact bill outs were recorded to Verizon \$12,783.76 and to Charter Communications \$16,841.16. Sewer collections due to the City of Reedsburg, Stormwater collections due to the City of Reedsburg, and miscellaneous billings under \$10,000 for utility material and labor.

145 CDBG Grant funds are receivable from the City of Reedsburg for a community development block grant that contributed to the cost of a new well.

145 Allocation of 2010 joint metering cost to sewer utility and 2010 public fire protection charge to the City of Reedsburg.

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## 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)	
<b>Add Average:</b>						
Utility Plant in Service (101.1)	5,969,422	23,216,811	0	0	<b>29,186,233</b>	<b>1</b>
Materials and Supplies	54,324	348,576	0	0	<b>402,900</b>	<b>2</b>
<b>Other (specify):</b>						
NONE					<b>0</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation (111.1)	2,075,943	9,614,420	0	0	<b>11,690,363</b>	<b>4</b>
Customer Advances for Construction					<b>0</b>	<b>5</b>
Regulatory Liability	224,149	484,403	0	0	<b>708,552</b>	<b>6</b>
NONE					<b>0</b>	<b>7</b>
<b>Average Net Rate Base</b>	<b>3,723,654</b>	<b>13,466,564</b>	<b>0</b>	<b>0</b>	<b>17,190,218</b>	
Net Operating Income	227,427	441,925	0	0	<b>669,352</b>	<b>8</b>
<b>Net Operating Income as a percent of</b>						
<b>Average Net Rate Base</b>	<b>6.11%</b>	<b>3.28%</b>	<b>N/A</b>	<b>N/A</b>	<b>3.89%</b>	

**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	232,451	502,344	0	0	<b>734,795</b>	1
<b>Add credits during year:</b>						
NONE					<b>0</b>	2
<b>Deduct charges:</b>						
Miscellaneous Amortization (425)	16,604	35,882	0	0	<b>52,486</b>	3
<b>Other (specify):</b>						
NONE					<b>0</b>	4
<b>Balance End of Year</b>	<b>215,847</b>	<b>466,462</b>	<b>0</b>	<b>0</b>	<b>682,309</b>	

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## IMPORTANT CHANGES DURING THE YEAR

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Report changes of any of the following types:

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1. Acquisitions.

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2. Leaseholder changes.

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3. Extensions of service.

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4. Estimated changes in revenues due to rate changes.

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5. Obligations incurred or assumed, excluding commercial paper.

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6. Formal proceedings with the Public Service Commission.

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7. Any additional matters.

## WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
<b>Operating Revenues</b>			
<b>Sales of Water</b>			
Sales of Water (460-467)	1,289,569	1,153,911	1
<b>Total Sales of Water</b>	<b>1,289,569</b>	<b>1,153,911</b>	
<b>Other Operating Revenues</b>			
Forfeited Discounts (470 )	2,761	3,170	2
Rents from Water Property (472 )	45,792	44,054	3
Interdepartmental Rents (473 )	0	0	4
Other Water Revenues (474 )	8,899	9,104	5
<b>Total Other Operating Revenues</b>	<b>57,452</b>	<b>56,328</b>	
<b>Total Operating Revenues</b>	<b>1,347,021</b>	<b>1,210,239</b>	
<b>Operation and Maintenance Expenses</b>			
Source of Supply Expense (600-617)	17,353	15,866	6
Pumping Expenses (620-633)	135,013	117,663	7
Water Treatment Expenses (640-652)	53,620	50,868	8
Transmission and Distribution Expenses (660-678)	255,039	231,533	9
Customer Accounts Expenses (901-906)	72,164	71,785	10
Sales Expenses (910 )	7,171	6,176	11
Administrative and General Expenses (920-932)	242,447	198,307	12
<b>Total Operation and Maintenance Expenses</b>	<b>782,807</b>	<b>692,198</b>	
<b>Other Operating Expenses</b>			
Depreciation Expense (403 )	138,242	125,525	13
Amortization Expense (404-407)		0	14
Taxes (408 )	198,545	176,817	15
<b>Total Other Operating Expenses</b>	<b>336,787</b>	<b>302,342</b>	
<b>Total Operating Expenses</b>	<b>1,119,594</b>	<b>994,540</b>	
<b>NET OPERATING INCOME</b>	<b>227,427</b>	<b>215,699</b>	

## 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)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential (460.1 )				1
Commercial (460.2 )				2
Industrial (460.3 )				3
Public Authority (460.4 )				4
<b>Total Unmetered Sales to General Customers (460)</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Metered Sales to General Customers (461)				
Residential (461.1 )	3,009	131,539	375,054	5
Commercial (461.2 )	414	100,369	179,653	6
Industrial (461.3 )	34	449,404	381,089	7
Public Authority (461.4 )	47	11,520	24,748	8
<b>Total Metered Sales to General Customers (461)</b>	<b>3,504</b>	<b>692,832</b>	<b>960,544</b>	
Private Fire Protection Service (462 )	70		28,253	9
Public Fire Protection Service (463 )	1		300,772	10
Other Water Sales (465 )				11
Sales for Resale (466 )		0	0	12
Interdepartmental Sales (467 )				13
<b>Total Sales of Water</b>	<b>3,575</b>	<b>692,832</b>	<b>1,289,569</b>	

### 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
<b>Total</b>		<u><u>0</u></u>	<u><u>0</u></u>	

## 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)	
<b>Public Fire Protection Service (463):</b>		
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		1
<b>Other (specify):</b>		
NONE		2
Wholesale fire protection billed		3
Amount billed (usually per rate schedule F-1 or Fd-1)	300,772	4
<b>Total Public Fire Protection Service (463)</b>	<b>300,772</b>	
<b>Forfeited Discounts (470):</b>		
NONE		5
Customer late payment charges	2,761	6
<b>Other (specify):</b>		
<b>Total Forfeited Discounts (470)</b>	<b>2,761</b>	
<b>Rents from Water Property (472):</b>		
CONNECT REEDSBURG RENT	1,900	7
BUG TUSSELTOWER RENT	21,992	8
VERIZON WIRELESS TOWER RENT	21,900	9
<b>Total Rents from Water Property (472)</b>	<b>45,792</b>	
<b>Interdepartmental Rents (473):</b>		
NONE		10
<b>Total Interdepartmental Rents (473)</b>	<b>0</b>	
<b>Other Water Revenues (474):</b>		
MISC SERVICE REVENUES	620	11
Return on net investment in meters charged to sewer department	8,279	12
<b>Other (specify):</b>		
<b>Total Other Water Revenues (474)</b>	<b>8,899</b>	

## WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
<b>SOURCE OF SUPPLY EXPENSES</b>			
Operation Supervision and Engineering (600)	17,353	15,866	1
Operation Labor and Expenses (601)		0	2
Purchased Water (602)		0	3
Miscellaneous Expenses (603)		0	4
Rents (604)		0	5
Maintenance Supervision and Engineering (610)		0	6
Maintenance of Structures and Improvements (611)		0	7
Maintenance of Collecting and Impounding Reservoirs (612)		0	8
Maintenance of Lake, River and Other Intakes (613)		0	9
Maintenance of Wells and Springs (614)		0	10
Maintenance of Supply Mains (616)		0	11
Maintenance of Miscellaneous Water Source Plant (617)		0	12
<b>Total Source of Supply Expenses</b>	<b>17,353</b>	<b>15,866</b>	
<b>PUMPING EXPENSES</b>			
Operation Supervision and Engineering (620)	6,024	6,024	13
Fuel for Power Production (621)		0	14
Power Production Labor and Expenses (622)		0	15
Fuel or Power Purchased for Pumping (623)	73,751	64,387	16
Pumping Labor and Expenses (624)	23,537	24,004	17
Expenses Transferred--Credit (625)		0	18
Miscellaneous Expenses (626)		0	19
Rents (627)		0	20
Maintenance Supervision and Engineering (630)		0	21
Maintenance of Structures and Improvements (631)		0	22
Maintenance of Power Production Equipment (632)		0	23
Maintenance of Pumping Equipment (633)	31,701	23,248	24
<b>Total Pumping Expenses</b>	<b>135,013</b>	<b>117,663</b>	
<b>WATER TREATMENT EXPENSES</b>			
Operation Supervision and Engineering (640)	3,012	3,012	25
Chemicals (641)	50,327	45,925	26
Operation Labor and Expenses (642)		0	27
Miscellaneous Expenses (643)		0	28
Rents (644)		0	29
Maintenance Supervision and Engineering (650)		0	30
Maintenance of Structures and Improvements (651)		0	31
Maintenance of Water Treatment Equipment (652)	281	1,931	32
<b>Total Water Treatment Expenses</b>	<b>53,620</b>	<b>50,868</b>	

## WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
<b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>			
Operation Supervision and Engineering (660)	30,607	28,138	33
Storage Facilities Expenses (661)	102	100	34
Transmission and Distribution Lines Expenses (662)	9,892	7,922	35
Meter Expenses (663)	9,575	9,616	36
Customer Installations Expenses (664)		0	37
Miscellaneous Expenses (665)	38,520	33,999	38
Rents (666)		0	39
Maintenance Supervision and Engineering (670)	12,844	12,562	40
Maintenance of Structures and Improvements (671)	1,304	1,364	41
Maintenance of Distribution Reservoirs and Standpipes (672)	21,374	3,509	42
Maintenance of Transmission and Distribution Mains (673)	67,180	68,688	43
Maintenance of Services (675)	30,912	26,859	44
Maintenance of Meters (676)	1,829	2,282	45
Maintenance of Hydrants (677)	30,013	35,847	46
Maintenance of Miscellaneous Plant (678)	887	647	47
<b>Total Transmission and Distribution Expenses</b>	<b>255,039</b>	<b>231,533</b>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>			
Supervision (901)	3,170	2,944	48
Meter Reading Expenses (902)	6,691	6,087	49
Customer Records and Collection Expenses (903)	61,560	62,455	50
Uncollectible Accounts (904)	743	299	51
Miscellaneous Customer Accounts Expenses (905)		0	52
Customer Service and Information Expenses (906)		0	53
<b>Total Customer Accounts Expenses</b>	<b>72,164</b>	<b>71,785</b>	
<b>SALES EXPENSES</b>			
Sales Expenses (910)	7,171	6,176	54
<b>Total Sales Expenses</b>	<b>7,171</b>	<b>6,176</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>			
Administrative and General Salaries (920)	63,265	50,175	55
Office Supplies and Expenses (921)	25,410	25,325	56
Administrative Expenses Transferred--Credit (922)		0	57
Outside Services Employed (923)	25,283	30,699	58
Property Insurance (924)	2,532	6,096	59
Injuries and Damages (925)	5,578	7,651	60
Employee Pensions and Benefits (926)	89,311	55,709	61
Regulatory Commission Expenses (928)	9,488	4,245	62
Duplicate Charges--Credit (929)		0	63

## WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>			
Miscellaneous General Expenses (930)	3,866	2,385	<b>64</b>
Rents (931)		0	<b>65</b>
Maintenance of General Plant (932)	17,714	16,022	<b>66</b>
<b>Total Administrative and General Expenses</b>	<b>242,447</b>	<b>198,307</b>	
 <b>Total Operation and Maintenance Expenses</b>	<b>782,807</b>	<b>692,198</b>	

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## WATER OPERATION & MAINTENANCE EXPENSES

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**Water Operation & Maintenance Expenses (Page W-05)**

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

672 Increase due to painting touch-up of a reservoir.

920 Additional labor due to allocating higher percentage of management salaries to account 920 and less to clearing accounts.

926 Increase due to more in health claims/premiums.

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### 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	PLANT	181,069	159,738	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department	1/2 METER TAX EQUIVALENT	5,264	4,528	2
<b>Net property tax equivalent</b>		<b>175,805</b>	<b>155,210</b>	
Social Security	PAYROLL	22,635	21,545	3
PSC Remainder Assessment	REVENUES	1,126	997	4
Other (specify): LOCAL & SCHOOL TAX ON COMPUTERS & OFFICE EQUIP. CHARGED TO SEWER	1/2 PLANT USED TO BILL WATER & SEWER	(1,021)	(935)	5
<b>Total tax expense</b>		<b>198,545</b>	<b>176,817</b>	

## 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			Sauk				1
<b>SUMMARY OF TAX RATES</b>							2
State tax rate	mills		0.179760				3
County tax rate	mills		4.518740				4
Local tax rate	mills		8.525550				5
School tax rate	mills		10.053260				6
Voc. school tax rate	mills		1.561930				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>24.839240</b>				10
Less: state credit	mills		1.485780				11
<b>Net tax rate</b>	mills		<b>23.353460</b>				12
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							13
<b>Local Tax Rate</b>	mills		<b>8.525550</b>				14
<b>Combined School Tax Rate</b>	mills		<b>11.615190</b>				15
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				16
<b>Total Local &amp; School Tax</b>	mills		<b>20.140740</b>				17
<b>Total Tax Rate</b>	mills		<b>24.839240</b>				18
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.810844</b>				19
<b>Total tax net of state credit</b>	mills		<b>23.353460</b>				20
<b>Net Local and School Tax Rate</b>	mills		<b>18.936005</b>				21
Utility Plant, Jan. 1	\$	11,072,287	11,072,287				22
Materials & Supplies	\$	55,401	55,401				23
<b>Subtotal</b>	\$	11,127,688	11,127,688				24
Less: Plant Outside Limits	\$	1,076,443	1,076,443				25
<b>Taxable Assets</b>	\$	10,051,245	10,051,245				26
Assessment Ratio	dec.		0.951338				27
<b>Assessed Value</b>	\$	9,562,131	9,562,131				28
<b>Net Local &amp; School Rate</b>	mills		<b>18.936005</b>				29
<b>Tax Equiv. Computed for Current Year</b>	\$	181,069	181,069				30
Tax Equivalent per 1994 PSC Report	\$	90,634					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
<b>Tax equiv. for current year (see note 6)</b>	\$	181,069					34
Footnotes							35

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>INTANGIBLE PLANT</b>						
Organization (301)	0				0	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>						
Land and Land Rights (310)	12,701				12,701	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)	144,942		2,976		141,966	8
Supply Mains (316)	0				0	9
Other Water Source Plant (317)	0				0	10
<b>Total Source of Supply Plant</b>	<b>157,643</b>	<b>0</b>	<b>2,976</b>	<b>0</b>	<b>154,667</b>	
<b>PUMPING PLANT</b>						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	210,581		11,374		199,207	12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	275,398	10,973	20,459		265,912	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	156				156	16
<b>Total Pumping Plant</b>	<b>486,135</b>	<b>10,973</b>	<b>31,833</b>	<b>0</b>	<b>465,275</b>	
<b>WATER TREATMENT PLANT</b>						
Land and Land Rights (330)	0				0	17
Structures and Improvements (331)	0				0	18
Sand or Other Media Filtration Equipment (332)	43,954				43,954	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
<b>Total Water Treatment Plant</b>	<b>43,954</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>43,954</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>						
Land and Land Rights (340)	29,829				29,829	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	590,839				590,839	24
Transmission and Distribution Mains (343)	1,928,875	338,786	30,661		2,237,000	25
Services (345)	348,269	38,735	3,248		383,756	26
Meters (346)	575,290	13,134	1,987		586,437	27
Hydrants (348)	298,083	51,163	4,531		344,715	28

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>						
Other Transmission and Distribution Plant (349)	481				481	29
<b>Total Transmission and Distribution Plant</b>	<b>3,771,666</b>	<b>441,818</b>	<b>40,427</b>	<b>0</b>	<b>4,173,057</b>	
<b>GENERAL PLANT</b>						
Land and Land Rights (389)	42,120				42,120	30
Structures and Improvements (390)	774,625				774,625	31
Office Furniture and Equipment (391)	25,627				25,627	32
Computer Equipment (391.1)	123,763	3,638			127,401	33
Transportation Equipment (392)	105,049				105,049	34
Stores Equipment (393)	0				0	35
Tools, Shop and Garage Equipment (394)	38,135				38,135	36
Laboratory Equipment (395)	2,752	1,300	2,022		2,030	37
Power Operated Equipment (396)	109,605				109,605	38
Communication Equipment (397)	3,598				3,598	39
SCADA Equipment (397.1)	87,908	5,879			93,787	40
Miscellaneous Equipment (398)	3,667				3,667	41
<b>Total General Plant</b>	<b>1,316,849</b>	<b>10,817</b>	<b>2,022</b>	<b>0</b>	<b>1,325,644</b>	
<b>Total utility plant in service directly assignable</b>	<b>5,776,247</b>	<b>463,608</b>	<b>77,258</b>	<b>0</b>	<b>6,162,597</b>	
Common Utility Plant Allocated to Water Department (300)	0				0	42
<b>Total utility plant in service</b>	<b>5,776,247</b>	<b>463,608</b>	<b>77,258</b>	<b>0</b>	<b>6,162,597</b>	

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>INTANGIBLE PLANT</b>						
Organization (301)	0				0	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>						
Land and Land Rights (310)	13,400				13,400	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)	26,511				26,511	8
Supply Mains (316)	0				0	9
Other Water Source Plant (317)	0				0	10
<b>Total Source of Supply Plant</b>	<b>39,911</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>39,911</b>	
<b>PUMPING PLANT</b>						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	174,402				174,402	12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	123,396				123,396	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	0				0	16
<b>Total Pumping Plant</b>	<b>297,798</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>297,798</b>	
<b>WATER TREATMENT PLANT</b>						
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
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>						
Land and Land Rights (340)	0				0	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	429,935				429,935	24
Transmission and Distribution Mains (343)	3,006,009	10,724	15,571		3,001,162	25
Services (345)	621,381	4,045	1,649		623,777	26
Meters (346)	0				0	27
Hydrants (348)	529,446	1,244	2,301		528,389	28

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>						
Other Transmission and Distribution Plant (349)	0				0	29
<b>Total Transmission and Distribution Plant</b>	<b>4,586,771</b>	<b>16,013</b>	<b>19,521</b>	<b>0</b>	<b>4,583,263</b>	
<b>GENERAL PLANT</b>						
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)	111,799				111,799	40
Miscellaneous Equipment (398)	0				0	41
<b>Total General Plant</b>	<b>111,799</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>111,799</b>	
<b>Total utility plant in service directly assignable</b>	<b>5,036,279</b>	<b>16,013</b>	<b>19,521</b>	<b>0</b>	<b>5,032,771</b>	
Common Utility Plant Allocated to Water Department (300)	0				0	42
<b>Total utility plant in service</b>	<b>5,036,279</b>	<b>16,013</b>	<b>19,521</b>	<b>0</b>	<b>5,032,771</b>	

## ACCUMULATED PROVISION FOR DEPRECIATION - WATER

### --Plant Financed by Utility or Municipality--

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
<b>SOURCE OF SUPPLY PLANT</b>				
Structures and Improvements (311)	0	0.00%		1
Collecting and Impounding Reservoirs (312)	0	0.00%		2
Lake, River and Other Intakes (313)	0	0.00%		3
Wells and Springs (314)	97,426	2.90%	14,699	4
Supply Mains (316)	0	0.00%		5
Other Water Source Plant (317)	0	0.00%		6
<b>Total Source of Supply Plant</b>	<b>97,426</b>		<b>14,699</b>	
<b>PUMPING PLANT</b>				
Structures and Improvements (321)	83,189	3.20%	6,388	7
Other Power Production Equipment (323)	0	0.00%		8
Electric Pumping Equipment (325)	182,009	4.40%	10,269	9
Diesel Pumping Equipment (326)	0	0.00%		10
Other Pumping Equipment (328)	156	4.40%		11
<b>Total Pumping Plant</b>	<b>265,354</b>		<b>16,657</b>	
<b>WATER TREATMENT PLANT</b>				
Structures and Improvements (331)	0	0.00%		12
Sand or Other Media Filtration Equipment (332)	27,708	6.00%	2,637	13
Membrane Filtration Equipment (333)	0	0.00%		14
Other Water Treatment Equipment (334)	0	0.00%		15
<b>Total Water Treatment Plant</b>	<b>27,708</b>		<b>2,637</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Structures and Improvements (341)	0	0.00%		16
Distribution Reservoirs and Standpipes (342)	253,563	1.90%	10,867	17
Transmission and Distribution Mains (343)	284,012	1.30%	27,078	18
Services (345)	118,313	2.90%	10,614	19
Meters (346)	353,230	5.50%	31,947	20
Hydrants (348)	63,120	2.20%	7,071	21
Other Transmission and Distribution Plant (349)	505	5.00%		22
<b>Total Transmission and Distribution Plant</b>	<b>1,072,743</b>		<b>87,577</b>	
<b>GENERAL PLANT</b>				
Structures and Improvements (390)	187,613	2.90%	22,464	23
Office Furniture and Equipment (391)	12,295	5.80%	1,486	24
Computer Equipment (391.1)	123,763	26.70%	3,638	25
Transportation Equipment (392)	59,992	13.30%	9,581	26
Stores Equipment (393)	0	0.00%		27
Tools, Shop and Garage Equipment (394)	38,135	5.80%	0	28
Laboratory Equipment (395)	2,752	5.80%	139	29

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314	2,976	10,671			98,478	4
316					0	5
317					0	6
	<b>2,976</b>	<b>10,671</b>	<b>0</b>	<b>0</b>	<b>98,478</b>	
321	11,374				78,203	7
323					0	8
325	20,459	2,428	300		169,691	9
326					0	10
328					156	11
	<b>31,833</b>	<b>2,428</b>	<b>300</b>	<b>0</b>	<b>248,050</b>	
331					0	12
332					30,345	13
333					0	14
334					0	15
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>30,345</b>	
341					0	16
342					264,430	17
343	30,661	3,483	2,563		279,509	18
345	3,248	369			125,310	19
346	1,987		325		383,515	20
348	4,531	515			65,145	21
349					505	22
	<b>40,427</b>	<b>4,367</b>	<b>2,888</b>	<b>0</b>	<b>1,118,414</b>	
390					210,077	23
391					13,781	24
391.1					127,401	25
392					69,573	26
393					0	27
394					38,135	28
395	2,022				869	29

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

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
<b>GENERAL PLANT</b>				
Power Operated Equipment (396)	109,605	7.50%	0	<b>30</b>
Communication Equipment (397)	862	15.00%	540	<b>31</b>
SCADA Equipment (397.1)	37,823	6.70%	6,088	<b>32</b>
Miscellaneous Equipment (398)	2,780	5.80%	213	<b>33</b>
<b>Total General Plant</b>	<b>575,620</b>		<b>44,149</b>	
<b>Total accum. prov. directly assignable</b>	<b>2,038,851</b>		<b>165,719</b>	
 Common Utility Plant Allocated to Water Department	 0	 0.00%		 <b>34</b>
<b>Total accum. prov. for depreciation</b>	<b>2,038,851</b>		<b>165,719</b>	

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
396					109,605	30
397					1,402	31
397.1					43,911	32
398					2,993	33
	2,022	0	0	0	617,747	
	77,258	17,466	3,188	0	2,113,034	
					0	34
	77,258	17,466	3,188	0	2,113,034	

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

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**Accumulated Provision for Depreciation - Water --Plant Financed by Utility or Municipality-- (Page W-10)**

**If Accumulated Depreciation End of Year Balance is greater than the equivalent Plant in Service (Financed by Utility or Municipality) EOY Balance, please explain.**

349 Account over depreciated.

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

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## ACCUMULATED PROVISION FOR DEPRECIATION - WATER

### --Plant Financed by Contributions--

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
<b>SOURCE OF SUPPLY PLANT</b>				
Structures and Improvements (311)	0	0.00%		1
Collecting and Impounding Reservoirs (312)	0	0.00%		2
Lake, River and Other Intakes (313)	0	0.00%		3
Wells and Springs (314)	5,109	2.90%	769	4
Supply Mains (316)	0	0.00%		5
Other Water Source Plant (317)	0	0.00%		6
<b>Total Source of Supply Plant</b>	<b>5,109</b>		<b>769</b>	
<b>PUMPING PLANT</b>				
Structures and Improvements (321)	37,623	3.20%	5,581	7
Other Power Production Equipment (323)	0	0.00%		8
Electric Pumping Equipment (325)	36,630	4.40%	5,429	9
Diesel Pumping Equipment (326)	0	0.00%		10
Other Pumping Equipment (328)	0	0.00%		11
<b>Total Pumping Plant</b>	<b>74,253</b>		<b>11,010</b>	
<b>WATER TREATMENT PLANT</b>				
Structures and Improvements (331)	0	0.00%		12
Sand or Other Media Filtration Equipment (332)	0	0.00%		13
Membrane Filtration Equipment (333)	0	0.00%		14
Other Water Treatment Equipment (334)	0	0.00%		15
<b>Total Water Treatment Plant</b>	<b>0</b>		<b>0</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Structures and Improvements (341)	0	0.00%		16
Distribution Reservoirs and Standpipes (342)	66,177	1.90%	8,169	17
Transmission and Distribution Mains (343)	422,158	1.30%	39,047	18
Services (345)	193,657	2.90%	18,055	19
Meters (346)	0	0.00%		20
Hydrants (348)	95,486	2.20%	11,636	21
Other Transmission and Distribution Plant (349)	0	0.00%		22
<b>Total Transmission and Distribution Plant</b>	<b>777,478</b>		<b>76,907</b>	
<b>GENERAL PLANT</b>				
Structures and Improvements (390)	0	0.00%		23
Office Furniture and Equipment (391)	0	0.00%		24
Computer Equipment (391.1)	0	0.00%		25
Transportation Equipment (392)	0	0.00%		26
Stores Equipment (393)	0	0.00%		27
Tools, Shop and Garage Equipment (394)	0	0.00%		28
Laboratory Equipment (395)	0	0.00%		29

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314					5,878	4
316					0	5
317					0	6
	0	0	0	0	5,878	
321					43,204	7
323					0	8
325					42,059	9
326					0	10
328					0	11
	0	0	0	0	85,263	
331					0	12
332					0	13
333					0	14
334					0	15
	0	0	0	0	0	
341					0	16
342					74,346	17
343	15,571	1,769			443,865	18
345	1,649	187			209,876	19
346					0	20
348	2,301	261			104,560	21
349					0	22
	19,521	2,217	0	0	832,647	
390					0	23
391					0	24
391.1					0	25
392					0	26
393					0	27
394					0	28
395					0	29

## ACCUMULATED PROVISION FOR DEPRECIATION - WATER

### --Plant Financed by Contributions--

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
<b>GENERAL PLANT</b>				
Power Operated Equipment (396)	0	0.00%		<b>30</b>
Communication Equipment (397)	0	0.00%		<b>31</b>
SCADA Equipment (397.1)	26,099	6.67%	7,457	<b>32</b>
Miscellaneous Equipment (398)	0	0.00%		<b>33</b>
<b>Total General Plant</b>	<b>26,099</b>		<b>7,457</b>	
<b>Total accum. prov. directly assignable</b>	<b>882,939</b>		<b>96,143</b>	
 Common Utility Plant Allocated to Water Department	 0	 0.00%		 <b>34</b>
<b>Total accum. prov. for depreciation</b>	<b>882,939</b>		<b>96,143</b>	

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
396					0	30
397					0	31
397.1					33,556	32
398					0	33
	0	0	0	0	33,556	
	19,521	2,217	0	0	957,344	
					0	34
	19,521	2,217	0	0	957,344	

## 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			49,837	49,837	1
February			46,034	46,034	2
March			51,886	51,886	3
April			49,668	49,668	4
May			57,992	57,992	5
June			61,858	61,858	6
July			70,730	70,730	7
August			90,093	90,093	8
September			74,947	74,947	9
October			60,900	60,900	10
November			47,740	47,740	11
December			46,860	46,860	12
<b>Total annual pumpage</b>	<b>0</b>	<b>0</b>	<b>708,545</b>	<b>708,545</b>	

## 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.

<b>WATER AUDIT STATISTICS</b>		<b>1</b>
Source of Water Supply Statistics - Total Annual Pumpage (000's):	708,545	<b>2</b>
Less: Gallons (000's) used in the treatment process:		<b>3</b>
Subtotal: Gallons (000's) entering distribution system:	<b>708,545</b>	<b>4</b>
Less: Gallons (000's) sold (Revenue Water):	692,832	<b>5</b>
Gallons (000's) entering distribution system but not sold (Non-Revenue Water):	<b>15,713</b>	<b>6</b>
Authorized System Uses:		<b>7</b>
Gallons (000's) used to flush mains:	3,050	<b>8</b>
Gallons (000's) used for fire protection:	971	<b>9</b>
Gallons (000's) used to prevent freezing of distribution system:	14	<b>10</b>
Gallons (000's) used for other system uses:	62	<b>11</b>
Subtotal Authorized System Uses:	<b>4,097</b>	<b>12</b>
Water Losses (Real and Apparent):		<b>13</b>
Gallons (000's) lost due to main leaks or breaks:	835	<b>14</b>
Gallons (000's) lost due to service leaks or breaks:	239	<b>15</b>
Gallons (000's) lost due to hydrant leaks, tank overflows and pressure reducing valves:		<b>16</b>
Gallons (000's) for unauthorized usage such as vandalism and theft:		<b>17</b>
Gallons (000's) unknown/not accounted for:	<b>10,542</b>	<b>18</b>
Subtotal Water Losses:	<b>11,616</b>	<b>19</b>
Percentage of water entering distribution system sold:	<b>98%</b>	<b>20</b>
Percentage of Real and Apparent Losses:	<b>2%</b>	<b>21</b>
If water losses exceed 15%, indicate causes:		<b>22</b>
		<b>23</b>
		<b>24</b>
If water losses exceed 15%, identify actions taken to reduce water loss:		<b>25</b>
		<b>26</b>
		<b>27</b>

## WATER AUDIT AND OTHER STATISTICS (cont.)

<b>OTHER STATISTICS</b>		<b>28</b>
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)	3,314	<b>29</b>
Date of maximum: 07/29/2010		<b>30</b>
Cause of maximum: Canning factory operating, lawn watering		<b>31</b>
		<b>32</b>
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)	1,000	<b>33</b>
Date of minimum: 12/24/2010		<b>34</b>
Total KWH used by the utility (include pumping, treatment facilities and other utility operations):	763,732	<b>35</b>
If water is purchased:		<b>36</b>
Vendor Name:		<b>37</b>
Point of Delivery:		<b>38</b>
What percentage of purchased water is surface water?		<b>39</b>
Number of main breaks repaired this year:	10	<b>40</b>
Number of service breaks repaired this year:	5	<b>41</b>
Population served (estimate the number of individuals within service area):		<b>42</b>
Inside municipality?	9,200	<b>43</b>
Outside municipality?	3	<b>44</b>

## 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)	
GRANITE AVENUE	2	250	6	403,200	Yes	1
LUCKY	4	480	16	1,440,000	Yes	2
MYRTLE	3	486	12	1,440,000	Yes	3
NISHAN	6	365	18	1,512,000	Yes	4
POWER HOUSE	1	260	6	432,000	No	* 5
WELL #7	7	515	24	1,728,000	Yes	6

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## SOURCES OF WATER SUPPLY - GROUND WATERS

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### Sources of Water Supply - Ground Waters (Page W-17)

#### General footnotes

POWER HOUSE: Well Abandoned. No longer in service.

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## SOURCES OF WATER SUPPLY - SURFACE WATERS

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

### PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	WELL #1 POWER HOUSE	WELL #2 GRANITE PUMP	WELL #3 MYRTLE PUMP HOUSE	1
Location	412 S WALNUT ST	101 GRANITE AVENUE	433 MYRTLE STREET	2
Purpose	S	S	P	3
Destination	R D	R D	R D	4
Pump Manufacturer	LAYNE	STA-RITE	LAYNE	5
Year Installed	1981	1982	1956	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	310	285	1,000	8
Pump Motor or Standby Engine Mfr	US	STA-RITE	US	9
Year Installed	1981	1982	1956	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	25	25	75	12
Footnotes				13
				14

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	WELL #4 LUCKY PUMP HOUSE	WELL #6 NISHAN PUMP HOUSE	WELL #7 SARAH ROSE LN	15
Location	821 LUCKY STREET	1700 EIGHTH STREET	2331 SARAH ROSE LN	16
Purpose	P	P	P	17
Destination	R D	R D	R D	18
Pump Manufacturer	LAYNE	LAYNE	AMERICAN TURBINE	19
Year Installed	1966	1990	2003	20
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	21
Actual Capacity (gpm)	1,000	1,060	1,200	22
Pump Motor or Standby Engine Mfr	US	GENERAL ELECTRIC	AMERICAN	23
Year Installed	1966	1990	2003	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	75	100	150	26
Footnotes				27
				28

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## PUMPING & POWER EQUIPMENT

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### Pumping & Power Equipment (Page W-19)

#### General footnotes

WELL #1 POWER HOUSE-No longer in service. Well abandoned.

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## 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	1220 14TH. STREET S E REEDSBURG RD-MOYER WATER TOWER-155 4TH ST			1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	R	ET	3
Year constructed	1972	1983	1939	4
Primary material (earthen, steel, concrete, other)	STEEL	CONCRETE	STEEL	5
Elevation difference in feet (See Headnote 3.)	137	137	137	6
Total capacity in gallons (actual)	500,000	500,000	200,000	7
<b>WATER TREATMENT PLANT</b>				<b>8</b>
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID	LIQUID	9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	WELLHOUSE	10
Filters, type (gravity, pressure, other, none)	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	0.0000	12
Is a corrosion control chemical used (yes, no)?	Y	Y	Y	13
Is water fluoridated (yes, no)?	Y	Y	Y	14
Footnotes				15

## 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	ZOBEL-S2575 HIGHWAY H		1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>			<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R		3
Year constructed	2001		4
Primary material (earthen, steel, concrete, other)	CONCRETE		5
Elevation difference in feet (See Headnote 3.)	229		6
Total capacity in gallons (actual)	500,000		7
<b>WATER TREATMENT PLANT</b>			<b>8</b>
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID		9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		10
Filters, type (gravity, pressure, other, none)	NONE		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0000		12
Is a corrosion control chemical used (yes, no)?	Y		13
Is water fluoridated (yes, no)?	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	3.000	322				322	1
M	D	4.000	32,089		800		31,289	2
M	D	6.000	100,429	100	1,100		99,429	3
M	S	6.000	60				60	4
P	D	6.000	1,620				1,620	5
M	D	8.000	92,622	1,200	900		92,922	6
M	S	8.000	110				110	7
M	T	8.000	450				450	8
P	D	8.000	7,004				7,004	9
M	D	10.000	41,181		1,500		39,681	10
M	S	10.000	150				150	11
M	T	10.000	200				200	12
M	D	12.000	45,377	2,600	300		47,677	13
M	T	12.000	3,436				3,436	14
P	D	12.000	1,800				1,800	15
<b>Total Within Municipality</b>			<b>326,850</b>	<b>3,900</b>	<b>4,600</b>	<b>0</b>	<b>326,150</b>	
M	D	6.000	0				0	16
M	D	12.000	6,205				6,205	17
M	T	12.000	3,074				3,074	18
<b>Total Outside of Municipality</b>			<b>9,279</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>9,279</b>	
<b>Total Utility</b>			<b>336,129</b>	<b>3,900</b>	<b>4,600</b>	<b>0</b>	<b>335,429</b>	

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## WATER MAINS

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**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.**

Utility financed.

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## WATER SERVICES

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

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	1,822		25		1,797		1
M	1.000	1,233	27	2		1,258		2
M	1.250	38				38		3
M	1.500	69	1			70		4
M	2.000	113	2	3		112		5
M	3.000	5				5		6
M	4.000	15	1	1		15		7
M	6.000	49				49		8
M	8.000	12				12		9
M	10.000	2				2		10
<b>Total Utility</b>		<b>3,358</b>	<b>31</b>	<b>31</b>	<b>0</b>	<b>3,358</b>	<b>0</b>	

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## WATER SERVICES

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**Water Services (Page W-22)**

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

Do not know number - NOT in use.

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## METERS

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

### Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	3,047	48	43		3052	109	1
0.750	277	22		1	300	22	2
1.000	124			(1)	123	0	3
1.250	0				0	0	4
1.500	46	1			47	6	5
2.000	73	1			74	1	6
3.000	18				18	1	7
4.000	13				13	0	8
6.000	6				6	0	* 9
<b>Total:</b>	<b>3,604</b>	<b>72</b>	<b>43</b>	<b>0</b>	<b>3633</b>	<b>139</b>	

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	2,751	205	1	10	0	85	<b>3052</b>	1
0.750	207	50	4	6	0	33	<b>300</b>	2
1.000	36	70	6	6	0	5	<b>123</b>	3
1.250	0	0	0	0	0	0	<b>0</b>	4
1.500	1	35	2	2	1	6	<b>47</b>	5
2.000	0	43	10	12	5	4	<b>74</b>	6
3.000	0	6	4	3	0	5	<b>18</b>	7
4.000	0	4	4	4	0	1	<b>13</b>	8
6.000	0	2	3	0	0	1	<b>6</b>	9 *
<b>Total:</b>	<b>2,995</b>	<b>415</b>	<b>34</b>	<b>43</b>	<b>6</b>	<b>140</b>	<b>3633</b>	

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## METERS

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### Meters (Page W-23)

#### Explain all reported adjustments.

Row 2 .750 meter size column e - Adjustment made to prior years inventory count.

Row 3 - 1.000 meter size column e - Adjustment made to prior years inventory count.

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

Per PSC ruling 185.76 item 6 - When system losses are less than prescribed percentages under s. PSC 185.85(4), a utility in lieu of testing every meter as required under sub (1) may satisfy the requirements of this section for 5/8", 3/4" and 1" meters by adopting a new meter replacement program that results in each meter being replaced within 20 years of the original date of installation. All 1" meters currently in service are in compliance.

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

Yes.

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

Per PSC ruling 185.761 alternative sample-testing plan for in-use meters. (1) As an alternative to testing 100% of meters that require testing under total to be tested of each meter size. This test sample shall be a random selection of the total to be tested and each meter size test shall be conducted independently. If 10% or more of the test sample does not meet the accuracy requirements of s. PSC 185.35, the utility shall test all meters of that size in accordance with s. PSC 185.76. Meters do not have bypass capability. Will be tested in the Spring of 2011.

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**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)	
<b>Fire Hydrants</b>						
Outside of Municipality	5				5	1
Within Municipality	573	9	8		574	2
<b>Total Fire Hydrants</b>	<b>578</b>	<b>9</b>	<b>8</b>	<b>0</b>	<b>579</b>	
<b>Flushing Hydrants</b>						
	0				0	3
<b>Total Flushing Hydrants</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**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:	579
Number of distribution system valves end of year:	1,074
Number of distribution valves operated during year:	268

## LIST OF ALL STATION AND WHOLESALE METERS

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

Purpose (a)	Size (in.) of Meter (b)	Location or Description (c)	Type (d)	Date of Last Meter Test (e)	
Station Meter	8	Well #6	Magnetic	9/8/2010	1
Station Meter	8	Well #4	Turbine	7/1/2009	2
Station Meter	8	Well #3	Turbine	12/8/2008	3
Station Meter	8	Booster Station	Magnetic	12/1/2004	4
Station Meter	10	Well #7	Magnetic	12/1/2004	5

## 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.

	<b>Location (a)</b>	<b>Customers End of Year (b)</b>
<b>Sauk</b>	<b>County</b>	
	<b>Cities</b>	
	REEDSBURG	3,504
	<b>Total Cities:</b>	<b>3,504</b>
<b>Total Sauk</b>	<b>County:</b>	<b>3,504</b>
<b>Total Company:</b>		<b>3,504</b>

**ELECTRIC OPERATING REVENUES & EXPENSES**

Particulars (a)	This Year (b)	Last Year (c)	
<b>Operating Revenues</b>			
<b>Sales of Electricity</b>			
Sales of Electricity (440-448)	22,711,055	20,744,721	1
<b>Total Sales of Electricity</b>	<b>22,711,055</b>	<b>20,744,721</b>	
<b>Other Operating Revenues</b>			
Forfeited Discounts (450 )	18,497	49,148	2
Miscellaneous Service Revenues (451 )	2,850	0	3
Sales of Water and Water Power (453 )	0	0	4
Rent from Electric Property (454 )	35,257	29,486	5
Interdepartmental Rents (455 )	0	0	6
Other Electric Revenues (456 )	4,383	3,830	7
<b>Total Other Operating Revenues</b>	<b>60,987</b>	<b>82,464</b>	
<b>Total Operating Revenues</b>	<b>22,772,042</b>	<b>20,827,185</b>	
<b>Operation and Maintenance Expenses</b>			
Power Production Expenses (500-557)	19,274,628	16,929,304	8
Transmission Expenses (560-573)	12,074	42,509	9
Distribution Expenses (580-598)	611,930	540,682	10
Customer Accounts Expenses (901-905)	240,337	250,011	11
Customer Service and Information Expenses (906 )	0	0	12
Sales Expenses (911-916)	13,072	13,002	13
Administrative and General Expenses (920-932)	883,154	715,365	14
<b>Total Operation and Maintenance Expenses</b>	<b>21,035,195</b>	<b>18,490,873</b>	
<b>Other Expenses</b>			
Depreciation Expense (403 )	767,586	763,768	15
Amortization Expense (404-407)		0	16
Taxes (408 )	527,336	482,668	17
<b>Total Other Expenses</b>	<b>1,294,922</b>	<b>1,246,436</b>	
<b>Total Operating Expenses</b>	<b>22,330,117</b>	<b>19,737,309</b>	
<b>NET OPERATING INCOME</b>	<b>441,925</b>	<b>1,089,876</b>	

## 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)	
<b>Forfeited Discounts (450):</b>		
NONE		1
Customer late payment charges	18,497	2
<b>Other (specify):</b>		
<b>Total Forfeited Discounts (450)</b>	<b>18,497</b>	
<b>Miscellaneous Service Revenues (451):</b>		
RECONNECTS	2,850	3
<b>Total Miscellaneous Service Revenues (451)</b>	<b>2,850</b>	
<b>Sales of Water and Water Power (453):</b>		
NONE		4
<b>Total Sales of Water and Water Power (453)</b>	<b>0</b>	
<b>Rent from Electric Property (454):</b>		
POLE CONTACTS	29,557	5
RENT FROM CONNECT REEDSBURG	5,700	6
<b>Total Rent from Electric Property (454)</b>	<b>35,257</b>	
<b>Interdepartmental Rents (455):</b>		
NONE		7
<b>Total Interdepartmental Rents (455)</b>	<b>0</b>	
<b>Other Electric Revenues (456):</b>		
SALES & USE TAX DISCOUNTS	2,701	8
NSF CHECK FEES & MISC	1,682	9
<b>Total Other Electric Revenues (456)</b>	<b>4,383</b>	

## ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

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

## ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
<b>POWER PRODUCTION EXPENSES</b>			
<b>OTHER POWER GENERATION EXPENSES</b>			
Maintenance of Miscellaneous Other Power Generating Plant (554)		0	33
<b>Total Other Power Generation Expenses</b>	<b>0</b>	<b>0</b>	
<b>OTHER POWER SUPPLY EXPENSES</b>			
Purchased Power (555)	19,274,628	16,929,304	34
System Control and Load Dispatching (556)		0	35
Other Expenses (557)		0	36
<b>Total Other Power Supply Expenses</b>	<b>19,274,628</b>	<b>16,929,304</b>	
<b>Total Power Production Expenses</b>	<b>19,274,628</b>	<b>16,929,304</b>	
<b>TRANSMISSION EXPENSES</b>			
Operation Supervision and Engineering (560)	3,553	3,553	37
Load Dispatching (561)		0	38
Station Expenses (562)		0	39
Overhead Line Expenses (563)		0	40
Underground Line Expenses (564)		0	41
Miscellaneous Transmission Expenses (566)		0	42
Rents (567)		0	43
Maintenance Supervision and Engineering (568)		0	44
Maintenance of Structures (569)		0	45
Maintenance of Station Equipment (570)		825	46
Maintenance of Overhead Lines (571)	8,116	0	47
Maintenance of Underground Lines (572)		10	48
Maintenance of Miscellaneous Transmission Plant (573)	405	38,121	49
<b>Total Transmission Expenses</b>	<b>12,074</b>	<b>42,509</b>	
<b>DISTRIBUTION EXPENSES</b>			
Operation Supervision and Engineering (580)	44,358	37,324	50
Load Dispatching (581)		0	51
Station Expenses (582)	30,019	40,543	52
Overhead Line Expenses (583)	2,388	6,370	53
Underground Line Expenses (584)	890	1,799	54
Street Lighting and Signal System Expenses (585)		0	55
Meter Expenses (586)	39,235	30,499	56
Customer Installations Expenses (587)		0	57
Miscellaneous Distribution Expenses (588)	148,196	133,404	58
Rents (589)	11,962	12,441	59
Maintenance Supervision and Engineering (590)	28,358	23,358	60
Maintenance of Structures (591)	280	8	61
Maintenance of Station Equipment (592)	9,223	29,326	62
Maintenance of Overhead Lines (593)	180,028	157,842	63

## ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
<b>DISTRIBUTION EXPENSES</b>			
Maintenance of Underground Lines (594)	21,089	18,143	64
Maintenance of Line Transformers (595)	47,204	5,925	65
Maintenance of Street Lighting and Signal Systems (596)	45,003	40,377	66
Maintenance of Meters (597)	3,697	3,323	67
Maintenance of Miscellaneous Distribution Plant (598)		0	68
<b>Total Distribution Expenses</b>	<b>611,930</b>	<b>540,682</b>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>			
Supervision (901)	15,249	13,280	69
Meter Reading Expenses (902)	26,876	23,597	70
Customer Records and Collection Expenses (903)	201,883	217,413	71
Uncollectible Accounts (904)	(3,983)	(4,288)	72
Miscellaneous Customer Accounts Expenses (905)	312	9	73
Customer Service and Information Expenses (906)		0	74
<b>Total Customer Accounts Expenses</b>	<b>240,337</b>	<b>250,011</b>	
<b>SALES EXPENSES</b>			
Supervision (911)	8,863	8,863	75
Demonstrating and Selling Expenses (912)		0	76
Advertising Expenses (913)	3,764	4,111	77
Miscellaneous Sales Expenses (916)	445	28	78
<b>Total Sales Expenses</b>	<b>13,072</b>	<b>13,002</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>			
Administrative and General Salaries (920)	82,923	62,082	79
Office Supplies and Expenses (921)	108,329	96,852	80
Administrative Expenses Transferred -- Credit (922)		0	81
Outside Services Employed (923)	242,150	192,803	82
Property Insurance (924)	6,113	19,876	83
Injuries and Damages (925)	31,122	18,900	84
Employee Pensions and Benefits (926)	331,422	254,195	85
Regulatory Commission Expenses (928)	5,400	0	86
Duplicate Charges -- Credit (929)		0	87
Miscellaneous General Expenses (930)	16,243	15,185	88
Rents (931)		0	89
Maintenance of General Plant (932)	59,452	55,472	90
<b>Total Administrative and General Expenses</b>	<b>883,154</b>	<b>715,365</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>21,035,195</b>	<b>18,490,873</b>	

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## ELECTRIC OPERATION & MAINTENANCE EXPENSES

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### Electric Operation & Maintenance Expenses (Page E-03)

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

573 Decrease due to less work required. Prior year included changing out of poles and moving and adding switches on Rail road street. No major jobs in the current year.

582 Decrease due to less work performed. Prior year included change out of transformers at Main Sub & IP sub. No major jobs in the current year.

592 Decrease due to less maintenance work being done on substation equipment.

595 Increase due to additional maintenance work on line transformers at E. Main Street and Grede transformer.

920 Additional labor due to allocating higher percentage of management salaries to account 920 and less to clearing accounts.

923 Legal fees on litigation of large power customer billing.

924 Decrease is due to a change in coding between accounts 924 and 925 for vehicle collision and liability insurance.

925 Increase is due to a change in coding between accounts 924 and 925 for vehicle collision and liability insurance.

926 Increase in 2010 compared to 2009 due to an increase in health claims/premiums.

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### 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	PLANT	449,029	410,006	1
Social Security	PAYROLL	55,936	53,292	2
Wisconsin Gross Receipts Tax	REVENUE	2,329	2,670	3
PSC Remainder Assessment	REVENUES	20,042	16,700	4
Other (specify): NONE			0	5
<b>Total tax expense</b>		<b>527,336</b>	<b>482,668</b>	

## 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			Sauk				1
<b>SUMMARY OF TAX RATES</b>							
State tax rate	mills		0.179760				2
County tax rate	mills		4.518740				3
Local tax rate	mills		8.525550				4
School tax rate	mills		10.053260				5
Voc. school tax rate	mills		1.561930				6
Other tax rate - Local	mills		0.000000				7
Other tax rate - Non-Local	mills		0.000000				8
<b>Total tax rate</b>	mills		<b>24.839240</b>				9
Less: state credit	mills		1.485780				10
<b>Net tax rate</b>	mills		<b>23.353460</b>				11
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							
<b>Local Tax Rate</b>	mills		<b>8.525550</b>				12
<b>Combined School Tax Rate</b>	mills		<b>11.615190</b>				13
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				14
<b>Total Local &amp; School Tax</b>	mills		<b>20.140740</b>				15
<b>Total Tax Rate</b>	mills		<b>24.839240</b>				16
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.810844</b>				17
<b>Total tax net of state credit</b>	mills		<b>23.353460</b>				18
<b>Net Local and School Tax Rate</b>	mills		<b>18.936005</b>				19
Utility Plant, Jan. 1	\$	26,129,979	26,129,979				20
Materials & Supplies	\$	344,251	344,251				21
<b>Subtotal</b>	\$	<b>26,474,230</b>	<b>26,474,230</b>				22
Less: Plant Outside Limits	\$	1,548,287	1,548,287				23
<b>Taxable Assets</b>	\$	<b>24,925,943</b>	<b>24,925,943</b>				24
Assessment Ratio	dec.		0.951338				25
<b>Assessed Value</b>	\$	<b>23,712,997</b>	<b>23,712,997</b>				26
<b>Net Local &amp; School Rate</b>	mills		<b>18.936005</b>				27
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>449,029</b>	<b>449,029</b>				28
Tax Equivalent per 1994 PSC Report	\$	214,312					29
Any lower tax equivalent as authorized by municipality (see note 5)	\$						30
<b>Tax equiv. for current year (see note 5)</b>	\$	<b>449,029</b>					31
Footnotes							32

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>INTANGIBLE PLANT</b>						
Organization (301)	0				0	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>STEAM PRODUCTION PLANT</b>						
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
<b>Total Steam Production Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>HYDRAULIC PRODUCTION PLANT</b>						
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
<b>Total Hydraulic Production Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>OTHER PRODUCTION PLANT</b>						
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
<b>Total Other Production Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TRANSMISSION PLANT</b>						
Land and Land Rights (350)	1,290				1,290	25
Structures and Improvements (352)	12,841				12,841	26
Station Equipment (353)	232,754				232,754	27
Towers and Fixtures (354)	0				0	28

## ELECTRIC UTILITY PLANT IN SERVICE

### --Plant Financed by Utility or Municipality--

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>TRANSMISSION PLANT</b>						
Poles and Fixtures (355)	200,811				200,811	29
Overhead Conductors and Devices (356)	156,610				156,610	30
Underground Conduit (357)	0				0	31
Underground Conductors and Devices (358)	0				0	32
Roads and Trails (359)	0				0	33
<b>Total Transmission Plant</b>	<b>604,306</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>604,306</b>	
<b>DISTRIBUTION PLANT</b>						
Land and Land Rights (360)	26,244				26,244	34
Structures and Improvements (361)	58,838				58,838	35
Station Equipment (362)	5,489,426				5,489,426	36
Storage Battery Equipment (363)	0				0	37
Poles, Towers and Fixtures (364)	900,397		817		899,580	38
Overhead Conductors and Devices (365)	1,512,913	17,279	1,047		1,529,145	39
Underground Conduit (366)	339,407	4,569			343,976	40
Underground Conductors and Devices (367)	5,146,529	67,896	4,623		5,209,802	41
Line Transformers (368)	2,327,423	21,636			2,349,059	42
Services (369)	1,046,895	25,634	718		1,071,811	43
Meters (370)	771,484	261	3,794		767,951	44
Installations on Customers' Premises (371)	7,852				7,852	45
Leased Property on Customers' Premises (372)	0				0	46
Street Lighting and Signal Systems (373)	993,477	8,255	1,571		1,000,161	47
<b>Total Distribution Plant</b>	<b>18,620,885</b>	<b>145,530</b>	<b>12,570</b>	<b>0</b>	<b>18,753,845</b>	
<b>GENERAL PLANT</b>						
Land and Land Rights (389)	126,360				126,360	48
Structures and Improvements (390)	2,327,039	10,258			2,337,297	49
Office Furniture and Equipment (391)	113,967				113,967	50
Computer Equipment (391.1)	326,108	9,773			335,881	51
Transportation Equipment (392)	248,170				248,170	52
Stores Equipment (393)	12,577				12,577	53
Tools, Shop and Garage Equipment (394)	148,326	3,901			152,227	54
Laboratory Equipment (395)	38,073				38,073	55
Power Operated Equipment (396)	372,560				372,560	56
Communication Equipment (397)	199,467	1,054			200,521	57
SCADA Equipment (397.1)	0				0	58
Miscellaneous Equipment (398)	0				0	59
Other Tangible Property (399)	0				0	60
<b>Total General Plant</b>	<b>3,912,647</b>	<b>24,986</b>	<b>0</b>	<b>0</b>	<b>3,937,633</b>	
<b>Total utility plant in service directly assignable</b>	<b>23,137,838</b>	<b>170,516</b>	<b>12,570</b>	<b>0</b>	<b>23,295,784</b>	

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
Common Utility Plant Allocated to Electric Department (300)	0				0	61
<b>Total utility plant in service</b>	<b>23,137,838</b>	<b>170,516</b>	<b>12,570</b>	<b>0</b>	<b>23,295,784</b>	

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>INTANGIBLE PLANT</b>						
Organization (301)	0				0	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>STEAM PRODUCTION PLANT</b>						
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
<b>Total Steam Production Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>HYDRAULIC PRODUCTION PLANT</b>						
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
<b>Total Hydraulic Production Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>OTHER PRODUCTION PLANT</b>						
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
<b>Total Other Production Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TRANSMISSION PLANT</b>						
Land and Land Rights (350)	0				0	25
Structures and Improvements (352)	0				0	26
Station Equipment (353)	0				0	27
Towers and Fixtures (354)	0				0	28

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>TRANSMISSION PLANT</b>						
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
<b>Total Transmission Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>DISTRIBUTION PLANT</b>						
Land and Land Rights (360)	0				0	34
Structures and Improvements (361)	0				0	35
Station Equipment (362)	30,329				30,329	36
Storage Battery Equipment (363)	0				0	37
Poles, Towers and Fixtures (364)	292,954		415		292,539	38
Overhead Conductors and Devices (365)	392,679		531		392,148	39
Underground Conduit (366)	37,415	1,823			39,238	40
Underground Conductors and Devices (367)	1,803,866	6,810	2,348		1,808,328	41
Line Transformers (368)	41,102				41,102	42
Services (369)	383,097	1,284	365		384,016	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)	6,036				6,036	47
<b>Total Distribution Plant</b>	<b>2,987,478</b>	<b>9,917</b>	<b>3,659</b>	<b>0</b>	<b>2,993,736</b>	
<b>GENERAL PLANT</b>						
Land and Land Rights (389)	0				0	48
Structures and Improvements (390)	0				0	49
Office Furniture and Equipment (391)	0				0	50
Computer Equipment (391.1)	0				0	51
Transportation Equipment (392)	0				0	52
Stores Equipment (393)	0				0	53
Tools, Shop and Garage Equipment (394)	0				0	54
Laboratory Equipment (395)	0				0	55
Power Operated Equipment (396)	0				0	56
Communication Equipment (397)	0				0	57
SCADA Equipment (397.1)	0				0	58
Miscellaneous Equipment (398)	0				0	59

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>GENERAL PLANT</b>						
Other Tangible Property (399)	0				0	60
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>2,987,478</b>	<b>9,917</b>	<b>3,659</b>	<b>0</b>	<b>2,993,736</b>	
Common Utility Plant Allocated to Electric Department (300)	0				0	61
<b>Total utility plant in service</b>	<b>2,987,478</b>	<b>9,917</b>	<b>3,659</b>	<b>0</b>	<b>2,993,736</b>	

## ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC

### --Plant Financed by Utility or Municipality--

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
<b>STEAM PRODUCTION PLANT</b>				
Structures and Improvements (311)	0	0.00%		1
Boiler Plant Equipment (312)	0	0.00%		2
Engines and Engine Driven Generators (313)	0	0.00%		3
Turbogenerator Units (314)	0	0.00%		4
Accessory Electric Equipment (315)	0	0.00%		5
Miscellaneous Power Plant Equipment (316)	0	0.00%		6
<b>Total Steam Production Plant</b>	<b>0</b>		<b>0</b>	
<b>HYDRAULIC PRODUCTION PLANT</b>				
Structures and Improvements (331)	0	0.00%		7
Reservoirs, Dams and Waterways (332)	0	0.00%		8
Water Wheels, Turbines and Generators (333)	0	0.00%		9
Accessory Electric Equipment (334)	0	0.00%		10
Miscellaneous Power Plant Equipment (335)	0	0.00%		11
Roads, Railroads and Bridges (336)	0	0.00%		12
<b>Total Hydraulic Production Plant</b>	<b>0</b>		<b>0</b>	
<b>OTHER PRODUCTION PLANT</b>				
Structures and Improvements (341)	0	0.00%		13
Fuel Holders, Producers and Accessories (342)	0	0.00%		14
Prime Movers (343)	0	0.00%		15
Generators (344)	0	0.00%		16
Accessory Electric Equipment (345)	0	0.00%		17
Miscellaneous Power Plant Equipment (346)	0	0.00%		18
<b>Total Other Production Plant</b>	<b>0</b>		<b>0</b>	
<b>TRANSMISSION PLANT</b>				
Structures and Improvements (352)	7,446	3.00%	385	19
Station Equipment (353)	156,539	3.30%	7,681	20
Towers and Fixtures (354)	0	0.00%		21
Poles and Fixtures (355)	123,351	2.80%	5,623	22
Overhead Conductors and Devices (356)	51,388	3.20%	5,012	23
Underground Conduit (357)	0	0.00%		24
Underground Conductors and Devices (358)	0	0.00%		25
Roads and Trails (359)	0	0.00%		26
<b>Total Transmission Plant</b>	<b>338,724</b>		<b>18,701</b>	
<b>DISTRIBUTION PLANT</b>				
Structures and Improvements (361)	30,877	3.00%	1,765	27
Station Equipment (362)	2,199,616	3.20%	175,662	28
Storage Battery Equipment (363)	0	0.00%		29

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314					0	4
315					0	5
316					0	6
	0	0	0	0	0	
331					0	7
332					0	8
333					0	9
334					0	10
335					0	11
336					0	12
	0	0	0	0	0	
341					0	13
342					0	14
343					0	15
344					0	16
345					0	17
346					0	18
	0	0	0	0	0	
352					7,831	19
353					164,220	20
354					0	21
355					128,974	22
356			300		56,700	23
357					0	24
358					0	25
359					0	26
	0	0	300	0	357,725	
361					32,642	27
362					2,375,278	28
363					0	29

## ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC

### --Plant Financed by Utility or Municipality--

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
<b>DISTRIBUTION PLANT</b>				
Poles, Towers and Fixtures (364)	486,240	3.90%	35,100	30
Overhead Conductors and Devices (365)	495,070	3.10%	47,152	31
Underground Conduit (366)	72,581	2.00%	6,834	32
Underground Conductors and Devices (367)	1,609,412	3.30%	170,879	33
Line Transformers (368)	1,012,560	3.30%	77,162	34
Services (369)	396,455	4.10%	43,433	35
Meters (370)	442,242	5.00%	38,486	36
Installations on Customers' Premises (371)	8,292	5.60%		37
Leased Property on Customers' Premises (372)	0	0.00%		38
Street Lighting and Signal Systems (373)	594,871	5.10%	50,838	39
<b>Total Distribution Plant</b>	<b>7,348,216</b>		<b>647,311</b>	
<b>GENERAL PLANT</b>				
Structures and Improvements (390)	488,110	2.50%	58,304	40
Office Furniture and Equipment (391)	106,992	6.30%	6,975	41
Computer Equipment (391.1)	326,107	20.00%	9,773	42
Transportation Equipment (392)	193,045	15.00%	7,960	43
Stores Equipment (393)	6,927	4.00%	503	44
Tools, Shop and Garage Equipment (394)	87,509	6.70%	10,069	45
Laboratory Equipment (395)	25,860	6.70%	2,551	46
Power Operated Equipment (396)	253,732	12.50%	21,605	47
Communication Equipment (397)	46,377	6.70%	13,400	48
SCADA Equipment (397.1)	0	0.00%		49
Miscellaneous Equipment (398)	0	0.00%		50
<b>Total General Plant</b>	<b>1,534,659</b>		<b>131,140</b>	
<b>Total accum. prov. directly assignable</b>	<b>9,221,599</b>		<b>797,152</b>	
Common Utility Plant Allocated to Electric Department	0	0.00%		51
<b>Total accum. prov. for depreciation</b>	<b>9,221,599</b>		<b>797,152</b>	
<b>GENERAL PLANT</b>				
Other Tangible Property (399)	0	0.00%		52
<b>Total General Plant</b>	<b>0</b>		<b>0</b>	
<b>Total accum. prov. directly assignable</b>	<b>9,221,599</b>		<b>797,152</b>	

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
364	817	325	22		520,220	30
365	1,047	416	971		541,730	31
366			217		79,632	32
367	4,623	2,447	379		1,773,600	33
368					1,089,722	34
369	718	285	129		439,014	35
370	3,794				476,934	36
371					8,292	37
372					0	38
373	1,571	625	3,142		646,655	39
	<b>12,570</b>	<b>4,098</b>	<b>4,860</b>	<b>0</b>	<b>7,983,719</b>	
390					546,414	40
391					113,967	41
391.1					335,880	42
392					201,005	43
393					7,430	44
394					97,578	45
395					28,411	46
396					275,337	47
397					59,777	48
397.1					0	49
398					0	50
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,665,799</b>	
	<b>12,570</b>	<b>4,098</b>	<b>5,160</b>	<b>0</b>	<b>10,007,243</b>	
					<b>0</b>	<b>51</b>
	<b>12,570</b>	<b>4,098</b>	<b>5,160</b>	<b>0</b>	<b>10,007,243</b>	
399					0	52
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
	<b>12,570</b>	<b>4,098</b>	<b>5,160</b>	<b>0</b>	<b>10,007,243</b>	

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

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**Accumulated Provision for Depreciation - Electric --Plant Financed by Utility or Municipality-- (Page E-09)**

**If Accumulated Depreciation End of Year Balance is greater than the equivalent Plant in Service (Financed by Utility or Municipality) EOY Balance, please explain.**

371 Installation on customer premises over depreciated.

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

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

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
<b>STEAM PRODUCTION PLANT</b>				
Structures and Improvements (311)	0	0.00%		1
Boiler Plant Equipment (312)	0	0.00%		2
Engines and Engine Driven Generators (313)	0	0.00%		3
Turbogenerator Units (314)	0	0.00%		4
Accessory Electric Equipment (315)	0	0.00%		5
Miscellaneous Power Plant Equipment (316)	0	0.00%		6
<b>Total Steam Production Plant</b>	<b>0</b>		<b>0</b>	
<b>HYDRAULIC PRODUCTION PLANT</b>				
Structures and Improvements (331)	0	0.00%		7
Reservoirs, Dams and Waterways (332)	0	0.00%		8
Water Wheels, Turbines and Generators (333)	0	0.00%		9
Accessory Electric Equipment (334)	0	0.00%		10
Miscellaneous Power Plant Equipment (335)	0	0.00%		11
Roads, Railroads and Bridges (336)	0	0.00%		12
<b>Total Hydraulic Production Plant</b>	<b>0</b>		<b>0</b>	
<b>OTHER PRODUCTION PLANT</b>				
Structures and Improvements (341)	0	0.00%		13
Fuel Holders, Producers and Accessories (342)	0	0.00%		14
Prime Movers (343)	0	0.00%		15
Generators (344)	0	0.00%		16
Accessory Electric Equipment (345)	0	0.00%		17
Miscellaneous Power Plant Equipment (346)	0	0.00%		18
<b>Total Other Production Plant</b>	<b>0</b>		<b>0</b>	
<b>TRANSMISSION PLANT</b>				
Structures and Improvements (352)	0	0.00%		19
Station Equipment (353)	0	0.00%		20
Towers and Fixtures (354)	0	0.00%		21
Poles and Fixtures (355)	0	0.00%		22
Overhead Conductors and Devices (356)	0	0.00%		23
Underground Conduit (357)	0	0.00%		24
Underground Conductors and Devices (358)	0	0.00%		25
Roads and Trails (359)	0	0.00%		26
<b>Total Transmission Plant</b>	<b>0</b>		<b>0</b>	
<b>DISTRIBUTION PLANT</b>				
Structures and Improvements (361)	0	0.00%		27
Station Equipment (362)	5,340	3.20%	971	28
Storage Battery Equipment (363)	0	0.00%		29

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

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

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

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
<b>DISTRIBUTION PLANT</b>				
Poles, Towers and Fixtures (364)	211,996	3.90%	11,417	30
Overhead Conductors and Devices (365)	187,996	3.10%	12,165	31
Underground Conduit (366)	1,822	2.00%	767	32
Underground Conductors and Devices (367)	615,332	3.30%	59,601	33
Line Transformers (368)	8,206	3.30%	1,356	34
Services (369)	192,624	4.10%	15,726	35
Meters (370)	0	0.00%		36
Installations on Customers' Premises (371)	0	0.00%		37
Leased Property on Customers' Premises (372)	0	0.00%		38
Street Lighting and Signal Systems (373)	826	5.10%	308	39
<b>Total Distribution Plant</b>	<b>1,224,142</b>		<b>102,311</b>	
<b>GENERAL PLANT</b>				
Structures and Improvements (390)	0	0.00%		40
Office Furniture and Equipment (391)	0	0.00%		41
Computer Equipment (391.1)	0	0.00%		42
Transportation Equipment (392)	0	0.00%		43
Stores Equipment (393)	0	0.00%		44
Tools, Shop and Garage Equipment (394)	0	0.00%		45
Laboratory Equipment (395)	0	0.00%		46
Power Operated Equipment (396)	0	0.00%		47
Communication Equipment (397)	0	0.00%		48
SCADA Equipment (397.1)	0	0.00%		49
Miscellaneous Equipment (398)	0	0.00%		50
<b>Total General Plant</b>	<b>0</b>		<b>0</b>	
<b>Total accum. prov. directly assignable</b>	<b>1,224,142</b>		<b>102,311</b>	
Common Utility Plant Allocated to Electric Department	0	0.00%		51
<b>Total accum. prov. for depreciation</b>	<b>1,224,142</b>		<b>102,311</b>	
<b>GENERAL PLANT</b>				
Other Tangible Property (399)	0	0.00%		52
<b>Total General Plant</b>	<b>0</b>		<b>0</b>	
<b>Total accum. prov. directly assignable</b>	<b>1,224,142</b>		<b>102,311</b>	

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
364	415	165	11		222,844	30
365	531	211	14		199,433	31
366			110		2,699	32
367	2,348	1,243	85		671,427	33
368					9,562	34
369	365	145	40		207,880	35
370					0	36
371					0	37
372					0	38
373			14		1,148	39
	<b>3,659</b>	<b>1,764</b>	<b>274</b>	<b>0</b>	<b>1,321,304</b>	
390					0	40
391					0	41
391.1					0	42
392					0	43
393					0	44
394					0	45
395					0	46
396					0	47
397					0	48
397.1					0	49
398					0	50
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
	<b>3,659</b>	<b>1,764</b>	<b>274</b>	<b>0</b>	<b>1,321,304</b>	
					0	51
	<b>3,659</b>	<b>1,764</b>	<b>274</b>	<b>0</b>	<b>1,321,304</b>	
399					0	52
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
	<b>3,659</b>	<b>1,764</b>	<b>274</b>	<b>0</b>	<b>1,321,304</b>	

## 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)			
<b>Primary Distribution System Voltage(s) -- Urban</b>							
<b>Pole Lines</b>							
2.4/4.16 kV (4kV)	42				42		1
7.2/12.5 kV (12kV)	10				10		2
14.4/24.9 kV (25kV)	0				0		3
<b>Other:</b>							
NONE	0				0		4
<b>Underground Lines</b>							
2.4/4.16 kV (4kV)	16				16		5
7.2/12.5 kV (12kV)	28	2	1		29		6
14.4/24.9 kV (25kV)	0				0		7
<b>Other:</b>							
NONE	0				0		8
<b>Primary Distribution System Voltage(s) -- Rural</b>							
<b>Pole Lines</b>							
2.4/4.16 kV (4kV)	0				0		9
7.2/12.5 kV (12kV)	5				5		10
14.4/24.9 kV (25kV)	0				0		11
<b>Other:</b>							
NONE	0				0		12
<b>Underground Lines</b>							
2.4/4.16 kV (4kV)	0				0		13
7.2/12.5 kV (12kV)	3				3		14
14.4/24.9 kV (25kV)	0				0		15
<b>Other:</b>							
NONE	0				0		16
<b>Transmission System</b>							
<b>Pole Lines</b>							
34.5 kV	0				0		17
69 kV	1				1		18
115 kV	0				0		19
138 kV	0				0		20
<b>Other:</b>							
NONE	0				0		21
<b>Underground Lines</b>							
34.5 kV	0				0		22
69 kV	0				0		23
115 kV	0				0		24
138 kV	0				0		25
<b>Other:</b>							
NONE	0				0		26

## RURAL LINE CUSTOMERS

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

Particulars (a)	Amount (b)	
Customers added on rural lines during year:		1
Farm Customers		2
Nonfarm Customers		3
<b>Total</b>	<b>0</b>	<b>4</b>
Customers on rural lines at end of year:		5
Rural Customers (served at rural rates):		6
Farm		7
Nonfarm		8
<b>Total</b>	<b>0</b>	<b>9</b>
Customers served at other than rural rates:		10
Farm	60	11
Nonfarm		12
<b>Total</b>	<b>60</b>	<b>13</b>
<b>Total customers on rural lines at end of year</b>	<b>60</b>	<b>14</b>

## 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	40,244	Tuesday	01/12/2010	11:00	22,100	1
February	02	40,242	Thursday	02/25/2010	11:00	20,061	2
March	03	39,377	Thursday	03/11/2010	11:00	21,420	3
April	04	37,330	Wednesday	04/28/2010	11:00	19,395	4
May	05	44,923	Monday	05/24/2010	17:00	20,617	5
June	06	43,528	Tuesday	06/22/2010	14:00	22,170	6
July	07	46,809	Tuesday	07/27/2010	15:00	23,599	7
August	08	46,996	Thursday	08/12/2010	14:00	24,793	8
September	09	42,536	Tuesday	09/21/2010	14:00	21,919	9
October	10	38,117	Tuesday	10/12/2010	14:00	21,171	10
November	11	38,365	Tuesday	11/30/2010	11:00	20,438	11
December	12	40,330	Tuesday	12/14/2010	18:00	22,018	12
<b>Total</b>		<b>498,797</b>				<b>259,701</b>	

**System Name** REEDSBURG UTILITY COMMISSION

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

Type of Reading	Supplier
60 minutes integrated	WISCONSIN PUBLIC POWER INC

## ELECTRIC ENERGY ACCOUNT

Particulars (a)	kWh (000's) (b)	
<b>Source of Energy</b>		
<b>Generation (excluding Station Use):</b>		
Fossil Steam		1
Nuclear Steam		2
Hydraulic		3
Internal Combustion Turbine		4
Internal Combustion Reciprocating		5
Non-Conventional (wind, photovoltaic, etc.)		6
<b>Total Generation</b>	<b>0</b>	7
Purchases	259,701	8
Interchanges:		
In (gross)		9
Out (gross)		10
Net	<b>0</b>	11
Transmission for/by others (wheeling):		
Received		12
Delivered		13
Net	<b>0</b>	14
<b>Total Source of Energy</b>	<b>259,701</b>	15
<b>Disposition of Energy</b>		
Sales to Ultimate Consumers (including interdepartmental sales)	254,494	18
Sales For Resale		19
<b>Energy Used by the Company (excluding station use):</b>		
Electric Utility	0	21
Common (office, shops, garages, etc. serving 2 or more util. depts.)		22
<b>Total Used by Company</b>	<b>0</b>	23
<b>Total Sold and Used</b>	<b>254,494</b>	24
<b>Energy Losses:</b>		
Transmission Losses (if applicable)		26
Distribution Losses	5,207	27
<b>Total Energy Losses</b>	<b>5,207</b>	28
<b>Loss Percentage (% Total Energy Losses of Total Source of Energy)</b>	<b>2.0050%</b>	29
<b>Total Disposition of Energy</b>	<b>259,701</b>	30

## SALES OF ELECTRICITY BY RATE SCHEDULE

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

Type of Sales/Rate Class Title (a)	Rate Schedule (b)	Avg. No. of Customers (c)	kWh (000 Omitted) (d)	(e)
<b>Residential Sales</b>				
RESIDENTIAL	RG-1	4,161	37,912	1
<b>Total Sales for Residential Sales</b>		<b>4,161</b>	<b>37,912</b>	
<b>Commercial &amp; Industrial</b>				
SMALL POWER	CP-1	41	10,267	2
LARGE POWER	CP-2	25	41,696	3
INDUSTRIAL POWER	CP-3	6	42,896	4
LARGE INDUSTRIAL POWER	CP-4	1	103,475	5
COMMERCIAL AND WHOLESALE	GS-1	603	15,578	6
INTERDEPARTMENTAL SALES	GS-1	29	1,662	7
<b>Total Sales for Commercial &amp; Industrial</b>		<b>705</b>	<b>215,574</b>	
<b>Public Street &amp; Highway Lighting</b>				
STREET LIGHTS	MS-1	1	979	8
DUSK TO DAWN LIGHTS	MS-2	42	29	9
<b>Total Sales for Public Street &amp; Highway Lighting</b>		<b>43</b>	<b>1,008</b>	
<b>Sales for Resale</b>				
NONE				10
<b>Total Sales for Sales for Resale</b>		<b>0</b>	<b>0</b>	
<b>TOTAL SALES FOR ELECTRICITY</b>		<b>4,909</b>	<b>254,494</b>	

**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)	
		3,748,118	322,372	4,070,490	1
<b>0</b>	<b>0</b>	<b>3,748,118</b>	<b>322,372</b>	<b>4,070,490</b>	
34,614	43,688	942,413	77,625	1,020,038	2
102,979	129,508	3,478,114	229,999	3,708,113	3
103,333	122,432	3,462,406	246,445	3,708,851	4
204,036	232,824	7,550,049	645,298	8,195,347	5
		1,532,924	126,687	1,659,611	6
0	0	162,425	12,751	175,176	7
<b>444,962</b>	<b>528,452</b>	<b>17,128,331</b>	<b>1,338,805</b>	<b>18,467,136</b>	
		159,739	8,041	167,780	8
		5,422	227	5,649	9
<b>0</b>	<b>0</b>	<b>165,161</b>	<b>8,268</b>	<b>173,429</b>	
				0	10
<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>444,962</b>	<b>528,452</b>	<b>21,041,610</b>	<b>1,669,445</b>	<b>22,711,055</b>	

## 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	WPPI				1
Point of Delivery	UTILITY SUBSTATION				2
Type of Power Purchased (firm, dump, etc.)	FIRM				3
Voltage at Which Delivered	69 KV				4
Point of Metering	ALLIANT SUBSTATION				5
Total of 12 Monthly Maximum Demands -- kW	498,797				6
Average load factor	<b>71.3228%</b>				7
Total Cost of Purchased Power	19,274,628				8
Average cost per kWh	<b>0.0742</b>				9
On-Peak Hours (if applicable)					10
Monthly purchases --- kWh (000):	<b>On-peak</b>	<b>Off-peak</b>	<b>On-peak</b>	<b>Off-peak</b>	11
January	9,006	13,095			12
February	8,762	11,299			13
March	9,598	11,822			14
April	8,715	10,680			15
May	8,537	12,079			16
June	9,869	12,301			17
July	10,116	13,482			18
August	10,721	14,072			19
September	9,433	12,487			20
October	8,848	12,323			21
November	8,723	11,715			22
December	9,488	12,531			23
<b>Total kWh (000)</b>	<b>111,816</b>	<b>147,886</b>			24

Footnotes:

Particulars	(d)		(e)		
Name of Vendor					25
Point of Delivery					26
Voltage at Which Delivered					27
Point of Metering					28
Type of Power Purchased (firm, dump, etc.)					29
Total of 12 Monthly Maximum Demands -- kW					30
Average load factor					31
Total Cost of Purchased Power					32
Average cost per kWh					33
On-Peak Hours (if applicable)					34
Monthly purchases --- kWh (000):	<b>On-peak</b>	<b>Off-peak</b>	<b>On-peak</b>	<b>Off-peak</b>	35
January					36
February					37
March					38
April					39
May					40
June					41
July					42
August					43
September					44
October					45
November					46
December					47
<b>Total kWh (000)</b>					48

Footnotes:

## PRODUCTION STATISTICS TOTALS

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

## STEAM PRODUCTION PLANTS

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

### Boilers

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

### 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	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)	
NONE			NONE				1
						<b>Total</b>	<b><u>0</u></b>

## 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)		
<b>Total</b>		0	0	0	0	0

1

## HYDRAULIC GENERATING PLANTS

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

### 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)		
			<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

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					
	(b)	(c)	(d)	(e)	(f)	
Name of Substation	GREDE E	GREDE W	IP 12kV	IP 4kV	MAIN 12 kV	1
Voltage--High Side	69,000	69,000	69,000	69,000	69,000	2
Voltage--Low Side	4,160	4,160	12,470	4,160	12,470	3
Num. Main Transformers in Operation	1	1	1	1	1	4
Total Capacity of Transformers in kVA	5,000	10,000	10,000	7,500	10,000	5
Number of Spare Transformers on Hand	1	0	0	0	0	6
15-Minute Maximum Demand in kW	4,060	5,654				7
Dt and Hr of Such Maximum Demand	05/13/2010 00:00 12/20/2010 00:00					8
Kwh Output	25,045,534	30,194,617				9
Footnotes			*	*	*	10

### SUBSTATION EQUIPMENT (continued)

Particulars (g)	Utility Designation					
	(h)	(i)	(j)	(k)		(l)
Name of Substation	MAIN 4 kV	NISHAN	ZOBEL			16
Voltage--High Side	69,000	138,000	138,000			17
Voltage--Low Side	4,160	12,470	12,470			18
Num. of Main Transformers in Operation	1	1	1			19
Total Capacity of Transformers in kVA	10,000	15,000	15,000			20
Number of Spare Transformers on Hand	0	0	0			21
15-Minute Maximum Demand in kW		6,434				22
Dt and Hr of Such Maximum Demand	08/12/2010 00:00					23
Kwh Output		31,433,538				24
Footnotes			*			25

### SUBSTATION EQUIPMENT (continued)

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

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## SUBSTATION EQUIPMENT

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### Substation Equipment (Page E-26)

#### General footnotes

- Sec 3: IP Sub 12kV-Metering equipment not in place to provide requested data.
  - Sec 4: IP Sub 4kV-Metering equipment not in place to provide requested data.
  - Sec 5: Main Sub 12kV-Metering equipment not in place to provide requested data.
  - Sec 6: Main Sub 4kV-Metering equipment not in place to provide requested data.
  - Sec 8: Zobel Sub-Metering equipment not in place to provide requested data.
-

## ELECTRIC DISTRIBUTION METERS & LINE TRANSFORMERS

Particulars (a)	Number of Watt-Hour Meters (b)	Line Transformers		13
		Number (c)	Total Cap. (kVA) (d)	
Number first of year	5,127	1,290	154,214	1
Acquired during year	55	8	415	2
<b>Total</b>	<b>5,182</b>	<b>1,298</b>	<b>154,629</b>	<b>3</b>
Retired during year	48	0	0	4
Sales, transfers or adjustments increase (decrease)	33	0	1,997	5
<b>Number end of year</b>	<b>5,167</b>	<b>1,298</b>	<b>156,626</b>	<b>6</b>
<b>Number end of year accounted for as follows:</b>				<b>7</b>
In customers' use	4,915	1,059	123,796	8
In utility's use	29	23	1,940	9
Locked meters on customers' premises	33			10
In stock	190	216	30,890	11
<b>Total end of year</b>	<b>5,167</b>	<b>1,298</b>	<b>156,626</b>	<b>12</b>

## 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)	
<b>Street Lighting Non-Ornamental</b>				
Mercury Vapor	175	60	55,503	1
Sodium Vapor	100	8	4,224	2
Sodium Vapor	150	154	122,293	3
Sodium Vapor	400	52	109,824	4
<b>Total</b>		<b>274</b>	<b>291,844</b>	
<b>Ornamental</b>				
Incandescent	300	4	6,336	5
Mercury Vapor	175	8	7,400	6
Sodium Vapor	70	183	68,023	7
Sodium Vapor	150	34	26,999	8
Sodium Vapor	250	46	60,817	9
Sodium Vapor	300	107	169,488	10
Sodium Vapor	400	139	293,568	11
Sodium Vapor	500	6	15,865	12
Sodium Vapor	800	4	16,896	13
<b>Total</b>		<b>531</b>	<b>665,392</b>	
<b>Other</b>				
NONE		0		14
<b>Total</b>		<b>0</b>	<b>0</b>	