



3014 (01-03-11)

**ANNUAL REPORT**

OF

Name: RICHLAND CENTER ELECTRIC UTILITY

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Principal Office: 450 SOUTH MAIN STREET  
P.O. BOX 312  
RICHLAND CENTER, WI 53581-0312

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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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Signature Page (Page ii)  
General footnotes

ACCOUNTANTS' COMPILATION REPORT

Richland Center Electric Utility  
Richland Center, Wisconsin

We have compiled the balance sheets of the Richland Center Electric Utility, an enterprise fund of the City of Richland, as of December 31, 2010 and 2009, and the related statements of income and retained earnings for the years then ended and the supplemental schedules as of and for the year ended December 31, 2010 included in accompanying prescribed form. We have not audited or reviewed the accompanying financial statements referred to above and, accordingly, do not express an opinion or any assurance about whether the financial statements are in accordance with the form prescribed by the Public Service Commission of Wisconsin.

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

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

These financial statements are presented in accordance with the requirements of the Public Service Commission of Wisconsin which differ from accounting principles generally accepted in the United States of America. This report is intended solely for the information and use of the Public Service Commission of Wisconsin and is not intended to be and should not be used by anyone other than the specified party.

Madison, Wisconsin  
April 1, 2011

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**IDENTIFICATION AND OWNERSHIP**

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**Exact Utility Name:** RICHLAND CENTER ELECTRIC UTILITY**Utility Address:** 450 SOUTH MAIN STREET

P.O. BOX 312

RICHLAND CENTER, WI 53581-0312

**When was utility organized?** 1/1/1904**Report any change in name:****Effective Date:****Utility Web Site:**

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

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**Name:** JAN LEONARD**Title:** OFFICE MANAGER**Office Address:**

450 SOUTH MAIN STREET

P.O. BOX 312

RICHLAND CENTER, WI 53581-0312

**Telephone:** (608) 647 - 3844**Fax Number:** (608) 647 - 2830**Email Address:** jleonard@wppsys.org

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

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**Name:** AMY MANTHEY**Title:** MANAGER**Office Address:** BAKER TILLY VIRCHOW KRAUSE, LLP

10 TERRACE CT

P.O. BOX 7398

MADISON, WI 53707

**Telephone:** (608) 249 - 6622 EXT 2495**Fax Number:** (608) 249 - 8532**Email Address:** amy.manthey@bakertilly.com

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

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**Name:** RONDNEY PERRY**Title:** PRESIDENT OF THE UTILITY COMMISSION**Office Address:**

P.O. BOX 312

RICHLAND CENTER, WI 53581

**Telephone:** (608) 347 - 3844**Fax Number:****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:** BAKER TILLY VICHOW KRAUSE, LLP**Title:****Office Address:**

10 TERRACE CT

P.O. BOX 7398

MADISON, WI 53707

**Telephone:** (608) 249 - 6622**Fax Number:** (608) 249 - 8532**Email Address:**

### IDENTIFICATION AND OWNERSHIP

Date of most recent audit report: 6/11/2010

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

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

Name: N/A

Title: N/A

**Office Address:**

N/A

P.O. BOX N/A

N/A, WI 53707

Telephone: ( ) -

Fax Number:

Email Address:

**Name of utility commission/committee:** UTILITY COMMISSION

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

RICHARD BEGGS

LORNA DILLEY

JIM HEIAR

LESTER PARKERS

RODNEY PERRY, PRESIDENT

SCOTT SAWLE

DAVID SIEFKES

**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)	9,487,133	8,676,651	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	8,782,112	7,739,222	2
Depreciation Expense (403)	346,808	328,477	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	264,144	239,457	5
<b>Total Operating Expenses</b>	<b>9,393,064</b>	<b>8,307,156</b>	
<b>Net Operating Income</b>	<b>94,069</b>	<b>369,495</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>94,069</b>	<b>369,495</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	(2,488)	(11,330)	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	0	8,019	10
Miscellaneous Nonoperating Income (421)	0	52,149	11
<b>Total Other Income</b>	<b>(2,488)</b>	<b>48,838</b>	
<b>Total Income</b>	<b>91,581</b>	<b>418,333</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	(9,326)	(9,326)	12
Other Income Deductions (426)	18,787	18,787	13
<b>Total Miscellaneous Income Deductions</b>	<b>9,461</b>	<b>9,461</b>	
<b>Income Before Interest Charges</b>	<b>82,120</b>	<b>408,872</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	131,521	102,158	14
Amortization of Debt Discount and Expense (428)	0	2,293	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
<b>Total Interest Charges</b>	<b>131,521</b>	<b>104,451</b>	
<b>Net Income</b>	<b>(49,401)</b>	<b>304,421</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	4,982,345	4,685,345	20
Balance Transferred from Income (433)	(49,401)	304,421	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	7,421	25
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>4,932,944</b>	<b>4,982,345</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	9,487,133	0	9,487,133	1
<b>Total (Acct. 400):</b>	<b>9,487,133</b>	<b>0</b>	<b>9,487,133</b>	
<b>Operation and Maintenance Expense (401-402):</b>				
Derived	8,782,112	0	8,782,112	2
<b>Total (Acct. 401-402):</b>	<b>8,782,112</b>	<b>0</b>	<b>8,782,112</b>	
<b>Depreciation Expense (403):</b>				
Derived	346,808	0	346,808	3
<b>Total (Acct. 403):</b>	<b>346,808</b>	<b>0</b>	<b>346,808</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	264,144	0	264,144	5
<b>Total (Acct. 408):</b>	<b>264,144</b>	<b>0</b>	<b>264,144</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>94,069</b>	<b>0</b>	<b>94,069</b>	
<b>OTHER INCOME</b>				
<b>Income from Merchandising, Jobbing and Contract Work (415-416):</b>				
Derived	(2,488)	0	(2,488)	8
<b>Total (Acct. 415-416):</b>	<b>(2,488)</b>	<b>0</b>	<b>(2,488)</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>				
NONE			0	11
<b>Total (Acct. 419):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Miscellaneous Nonoperating Income (421):</b>				
Contributed Plant - Electric			0	12
NONE			0	13
<b>Total (Acct. 421):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TOTAL OTHER INCOME:</b>	<b>(2,488)</b>	<b>0</b>	<b>(2,488)</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>MISCELLANEOUS INCOME DEDUCTIONS</b>				
<b>Miscellaneous Amortization (425):</b>				
Regulatory Liability (253) Amortization	(9,326)	0	(9,326)	14
NONE			0	15
<b>Total (Acct. 425):</b>	<b>(9,326)</b>	<b>0</b>	<b>(9,326)</b>	
<b>Other Income Deductions (426):</b>				
Depreciation Expense on Contributed Plant - Electric	0	18,787	18,787	16
NONE			0	17
<b>Total (Acct. 426):</b>	<b>0</b>	<b>18,787</b>	<b>18,787</b>	
<b>TOTAL MISCELLANEOUS INCOME DEDUCTIONS:</b>	<b>(9,326)</b>	<b>18,787</b>	<b>9,461</b>	
<b>INTEREST CHARGES</b>				
<b>Interest on Long-Term Debt (427):</b>				
Derived	131,521	0	131,521	18
<b>Total (Acct. 427):</b>	<b>131,521</b>	<b>0</b>	<b>131,521</b>	
<b>Amortization of Debt Discount and Expense (428):</b>				
NONE			0	19
<b>Total (Acct. 428):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Amortization of Premium on Debt--Cr. (429):</b>				
NONE			0	20
<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	21
<b>Total (Acct. 430):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other Interest Expense (431):</b>				
Derived	0	0	0	22
<b>Total (Acct. 431):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Interest Charged to Construction--Cr. (432):</b>				
NONE			0	23
<b>Total (Acct. 432):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TOTAL INTEREST CHARGES:</b>	<b>131,521</b>	<b>0</b>	<b>131,521</b>	
<b>NET INCOME:</b>	<b>(30,614)</b>	<b>(18,787)</b>	<b>(49,401)</b>	
<b>EARNED SURPLUS</b>				
<b>Unappropriated Earned Surplus (Beginning of Year) (216):</b>				
Derived	4,510,061	472,284	4,982,345	24
<b>Total (Acct. 216):</b>	<b>4,510,061</b>	<b>472,284</b>	<b>4,982,345</b>	
<b>Balance Transferred from Income (433):</b>				
Derived	(30,614)	(18,787)	(49,401)	25
<b>Total (Acct. 433):</b>	<b>(30,614)</b>	<b>(18,787)</b>	<b>(49,401)</b>	
<b>Miscellaneous Credits to Surplus (434):</b>				
NONE			0	26
<b>Total (Acct. 434):</b>	<b>0</b>	<b>0</b>	<b>0</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>Miscellaneous Debits to Surplus--Debit (435):</b>				
NONE			0	27
<b>Total (Acct. 435)--Debit:</b>	0	0	0	
<b>Appropriations of Surplus--Debit (436):</b>				
Detail appropriations to (from) account 215			0	28
<b>Total (Acct. 436)--Debit:</b>	0	0	0	
<b>Appropriations of Income to Municipal Funds--Debit (439):</b>				
NONE			0	29
<b>Total (Acct. 439)--Debit:</b>	0	0	0	
<b>UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):</b>	<b>4,479,447</b>	<b>453,497</b>	<b>4,932,944</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)	(2,488)				(2,488)	1
<b>Costs &amp; 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>						
NONE					0	6
<b>Total costs and expenses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net income (or loss)</b>	<b>(2,488)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(2,488)</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	0	9,487,133	0	0	<b>9,487,133</b>	<b>1</b>
Less: interdepartmental sales	0		0	0	<b>0</b>	<b>2</b>
Less: interdepartmental rents	0	0		0	<b>0</b>	<b>3</b>
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				<b>0</b>	<b>4</b>
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					<b>0</b>	<b>5</b>
<b>Other Increases or (Decreases)</b>						
<b>to Operating Revenues - Specify:</b>						
NONE					<b>0</b>	<b>6</b>
<b>Revenues subject to</b>						
<b>Wisconsin Remainder Assessment</b>	<b>0</b>	<b>9,487,133</b>	<b>0</b>	<b>0</b>	<b>9,487,133</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	0	0	0	1
Electric operating expenses	352,878	0	352,878	2
Gas operating expenses	0	0	0	3
Heating operating expenses	0	0	0	4
Sewer operating expenses	0	0	0	5
Merchandising and jobbing	0	0	0	6
Other nonutility expenses	0	0	0	7
Water utility plant accounts	0	0	0	8
Electric utility plant accounts	89,685	0	89,685	9
Gas utility plant accounts	0	0	0	10
Heating utility plant accounts	0	0	0	11
Sewer utility plant accounts	0	0	0	12
Accum. prov. for depreciation of water plant	0	0	0	13
Accum. prov. for depreciation of electric plant	19,375	0	19,375	14
Accum. prov. for depreciation of gas plant	0	0	0	15
Accum. prov. for depreciation of heating plant	0	0	0	16
Accum. prov. for depreciation of sewer plant	0	0	0	17
Clearing accounts	0	0	0	18
All other accounts	0	0	0	19
<b>Total Payroll</b>	<b>461,938</b>	<b>0</b>	<b>461,938</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		1
Electric	6.5	2
Gas		3
Sewer		4

**BALANCE SHEET**

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
<b>UTILITY PLANT</b>			
Utility Plant (101)	12,399,049	12,034,750	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	6,443,223	6,120,019	2
<b>Net Utility Plant</b>	<b>5,955,826</b>	<b>5,914,731</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	
Investment in Municipality (123)	0	0	5
Other Investments (124)	51,087	100,556	6
Sinking Funds (125)	194,498	198,451	7
Depreciation Fund (126)	198,126	197,918	8
Other Special Funds (128)	0	0	9
<b>Total Other Property and Investments</b>	<b>443,711</b>	<b>496,925</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash (131)	133,899	119,472	10
Special Deposits (134)	0	0	11
Working Funds (135)			12
Temporary Cash Investments (136)	1,103,760	1,081,561	13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	847,440	729,077	15
Other Accounts Receivable (143)	28,947	56,724	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	49,492	43,947	18
Plant Materials and Operating Supplies (154)	211,404	203,028	19
Merchandise (155)	0	0	20
Other Materials and Supplies (156)	0	0	21
Stores Expense (163)	0	0	22
Prepayments (165)	0	0	23
Interest and Dividends Receivable (171)	3,881	1,614	24
Accrued Utility Revenues (173)			25
Miscellaneous Current and Accrued Assets (174)			26
<b>Total Current and Accrued Assets</b>	<b>2,378,823</b>	<b>2,235,423</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	36,871	39,163	27
Extraordinary Property Losses (182)	0	0	28
Preliminary Survey and Investigation Charges (183)	0	0	29
Clearing Accounts (184)	0	0	30
Temporary Facilities (185)	0	0	31
Miscellaneous Deferred Debits (186)	0	0	32
<b>Total Deferred Debits</b>	<b>36,871</b>	<b>39,163</b>	
<b>Total Assets and Other Debits</b>	<b>8,815,231</b>	<b>8,686,242</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)	331,110	235,503	33
Appropriated Earned Surplus (215)			34
Unappropriated Earned Surplus (216)	4,932,944	4,982,345	35
<b>Total Proprietary Capital</b>	<b>5,264,054</b>	<b>5,217,848</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	2,275,000	2,360,000	36
Advances from Municipality (223)	0	0	37
Other Long-Term Debt (224)	0	0	38
<b>Total Long-Term Debt</b>	<b>2,275,000</b>	<b>2,360,000</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	39
Accounts Payable (232)	729,218	617,239	40
Payables to Municipality (233)	26,341	25,998	41
Customer Deposits (235)	1,555	1,760	42
Taxes Accrued (236)	66,072	65,366	43
Interest Accrued (237)	40,674	8,408	44
Tax Collections Payable (241)			45
Miscellaneous Current and Accrued Liabilities (242)	131,329	108,026	46
<b>Total Current and Accrued Liabilities</b>	<b>995,189</b>	<b>826,797</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	47
Customer Advances for Construction (252)			48
Other Deferred Credits (253)	280,988	281,597	49
<b>Total Deferred Credits</b>	<b>280,988</b>	<b>281,597</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)			50
Injuries and Damages Reserve (262)			51
Pensions and Benefits Reserve (263)			52
Miscellaneous Operating Reserves (265)			53
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>Total Liabilities and Other Credits</b>	<b>8,815,231</b>	<b>8,686,242</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	0	0	0	12,034,750	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)	0	0	0	11,861,557	2
Utility Plant in Service - Contributed Plant (101.2)	0	0	0	526,932	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)				10,560	8
<b>Total Utility Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>12,399,049</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)	0	0	0	6,131,447	9
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	0	0	0	311,776	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>0</b>	<b>0</b>	<b>0</b>	<b>6,443,223</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>0</b>	<b>0</b>	<b>0</b>	<b>5,955,826</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)	Electric (b)	(c)	(d)	(e)	Total (f)	
<b>Balance first of year (111.1)</b>	5,827,030				<b>5,827,030</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	346,808				<b>346,808</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)					<b>0</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
Transportation depreciation	126,600				<b>126,600</b>	<b>9</b>
Salvage					<b>0</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>473,408</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>473,408</b>	<b>16</b>
<b>Debits during year</b>						<b>17</b>
Book cost of plant retired	96,213				<b>96,213</b>	<b>18</b>
Cost of removal					<b>0</b>	<b>19</b>
Other debits (specify):						<b>20</b>
Book cost of plant retired	49,546				<b>49,546</b>	<b>21</b>
Cost of removal	23,232				<b>23,232</b>	<b>22</b>
					<b>0</b>	<b>23</b>
					<b>0</b>	<b>24</b>
<b>Total debits</b>	<b>168,991</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>168,991</b>	<b>25</b>
<b>Balance end of year (111.1)</b>	<b>6,131,447</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>6,131,447</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)	Electric (b)	(c)	(d)	(e)	Total (f)	
<b>Balance first of year (111.2)</b>	292,989				<b>292,989</b>	1
<b>Credits During Year</b>						2
<b>Accruals:</b>						3
Charged Other Income Deductions (426)	18,787				<b>18,787</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					<b>0</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>18,787</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>18,787</b>	16
<b>Debits during year</b>						17
Book cost of plant retired	0				<b>0</b>	18
Cost of removal					<b>0</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>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	25
<b>Balance end of year (111.2)</b>	<b>311,776</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>311,776</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
<b>Total Nonutility Property (121)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Less accum. prov. depr. & amort. (122)	0			0	3
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</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>	<b>0</b>	
<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>	<b>0</b>	
<b>Balance end of year</b>	<b>0</b>	

## 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)			211,404		<b>211,404</b>	203,028	1
Fuel stock expenses (152)					<b>0</b>	0	2
Plant mat. & oper. sup. (154)					<b>0</b>	0	3
<b>Total Electric Utility</b>					<b>211,404</b>	<b>203,028</b>	

Account	Total End of Year	Amount Prior Year	
Electric utility total	211,404	203,028	1
Water utility (154)		0	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>211,404</b>	<b>203,028</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>				
UNAMORTIZED DEBT DISCOUNT	39,163	2293	36,871	1
<b>Total</b>			<b>36,871</b>	
<b>Unamortized premium on debt (251)</b>				
NONE				2
<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	235,503	1
<b>Changes during year (explain):</b>		
CAPITAL CONTRIBUTION BY MUNI	95,607	2
<b>Balance end of year</b>	<b>331,110</b>	

**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)	
2007A REVENUE BONDS	01/16/2007	02/01/2027	4.17%	2,275,000	1
<b>Total Bonds (Account 221):</b>				<b><u>2,275,000</u></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	65,366	1
<b>Accruals:</b>		
Charged water department expense	215,344	2
Charged electric department expense		3
Charged sewer department expense		4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>215,344</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	169,241	6
Social Security taxes	35,142	7
PSC Remainder Assessment	8,404	8
<b>Other (explain):</b>		
Wisconsin License Fees	1,851	9
<b>Total payments and other debits</b>	<b>214,638</b>	
<b>Balance end of year</b>	<b>66,072</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>					
NONE	8,408	131,521	99,255	40,674	1
<b>Subtotal</b>	<b>8,408</b>	<b>131,521</b>	<b>99,255</b>	<b>40,674</b>	
<b>Advances from Municipality (223)</b>					
NONE	0			0	2
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other Long-Term Debt (224)</b>					
NONE	0			0	3
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
NONE	0			0	4
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>8,408</b>	<b>131,521</b>	<b>99,255</b>	<b>40,674</b>	

## 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>		
NONE		1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
ADVANCE TO TELECOMMUNICATIONS FUNDS	51,087	2
<b>Total (Acct. 124):</b>	<b>51,087</b>	
<b>Sinking Funds (125):</b>		
EQUIPMENT REPLACEMENT ACCOUNT	55,332	3
REDEMPTION ACCOUNT	139,166	4
<b>Total (Acct. 125):</b>	<b>194,498</b>	
<b>Depreciation Fund (126):</b>		
DEPRECIATION ACCOUNT	198,126	5
<b>Total (Acct. 126):</b>	<b>198,126</b>	
<b>Other Special Funds (128):</b>		
NONE		6
<b>Total (Acct. 128):</b>	<b>0</b>	
<b>Special Deposits (134):</b>		
NONE		7
<b>Total (Acct. 134):</b>	<b>0</b>	
<b>Notes Receivable (141):</b>		
NONE		8
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water		9
Electric	847,440	10
Sewer (Regulated)		11
<b>Other (specify):</b>		
NONE		12
<b>Total (Acct. 142):</b>	<b>847,440</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		13
Merchandising, jobbing and contract work		14
<b>Other (specify):</b>		
REFUSE CHARGES	28,947	15
<b>Total (Acct. 143):</b>	<b>28,947</b>	
<b>Receivables from Municipality (145):</b>		
ACCOUNTING AND COLLECTING COST DUE FROM WATER	12,559	16
UTILITY BILLS DUE FROM CITY	33,403	17
RECEIVABLE FROM SEWER	3,530	18
<b>Total (Acct. 145):</b>	<b>49,492</b>	

**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>Prepayments (165):</b>		
NONE		19
<b>Total (Acct. 165):</b>	<b>0</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE		20
<b>Total (Acct. 182):</b>	<b>0</b>	
<b>Preliminary Survey and Investigation Charges (183):</b>		
NONE		21
<b>Total (Acct. 183):</b>	<b>0</b>	
<b>Clearing Accounts (184):</b>		
NONE		22
<b>Total (Acct. 184):</b>	<b>0</b>	
<b>Temporary Facilities (185):</b>		
NONE		23
<b>Total (Acct. 185):</b>	<b>0</b>	
<b>Miscellaneous Deferred Debits (186):</b>		
NONE		24
<b>Total (Acct. 186):</b>	<b>0</b>	
<b>Payables to Municipality (233):</b>		
REFUSE ACCOUNTS COLLECTED BY UTILITY	18,787	25
TAXES ON FIBER RING (TELECOMMUNICATIONS)	7,554	26
<b>Total (Acct. 233):</b>	<b>26,341</b>	
<b>Other Deferred Credits (253):</b>		
Regulatory Liability	121,243	27
PUBLIC BENEFITS	124,745	28
ATC DEFERRED CREDIT	35,000	29
<b>Total (Acct. 253):</b>	<b>280,988</b>	

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## DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

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

143 - \$28,947 December 2010 garbage collection charges  
145 - \$33,403 Utility bills due from City  
145 - \$12,559 Receivable from water from allocation of accounting and collecting expenses  
233 - \$18,787 Due to city for garbage collection  
233 - \$7,554 Taxes on fiber ring

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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)	0	11,606,894	0	0	<b>11,606,894</b>	<b>1</b>
Materials and Supplies	0	207,216	0	0	<b>207,216</b>	<b>2</b>
<b>Other (specify):</b>						
NONE					<b>0</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation (111.1)	0	5,979,238	0	0	<b>5,979,238</b>	<b>4</b>
Customer Advances for Construction					<b>0</b>	<b>5</b>
Regulatory Liability	0	125,906	0	0	<b>125,906</b>	<b>6</b>
NONE					<b>0</b>	<b>7</b>
<b>Average Net Rate Base</b>	<b>0</b>	<b>5,708,966</b>	<b>0</b>	<b>0</b>	<b>5,708,966</b>	
Net Operating Income	0	94,069	0	0	<b>94,069</b>	<b>8</b>
<b>Net Operating Income as a percent of</b>						
<b>Average Net Rate Base</b>	<b>N/A</b>	<b>1.65%</b>	<b>N/A</b>	<b>N/A</b>	<b>1.65%</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	0	130,569	0	0	<b>130,569</b>	<b>1</b>
<b>Add credits during year:</b>						
NONE					<b>0</b>	<b>2</b>
<b>Deduct charges:</b>						
Miscellaneous Amortization (425)	0	9,326	0	0	<b>9,326</b>	<b>3</b>
<b>Other (specify):</b>						
NONE					<b>0</b>	<b>4</b>
<b>Balance End of Year</b>	<b>0</b>	<b>121,243</b>	<b>0</b>	<b>0</b>	<b>121,243</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.**

None

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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.**

**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)	9,432,958	8,606,493	1
<b>Total Sales of Electricity</b>	<b>9,432,958</b>	<b>8,606,493</b>	
<b>Other Operating Revenues</b>			
Forfeited Discounts (450 )	11,202	10,374	2
Miscellaneous Service Revenues (451 )	0	0	3
Sales of Water and Water Power (453 )	4,139	5,593	4
Rent from Electric Property (454 )	35,574	36,254	5
Interdepartmental Rents (455 )	0	0	6
Other Electric Revenues (456 )	3,260	17,937	7
Amortization of Construction Grants (457 )	0	0	8
<b>Total Other Operating Revenues</b>	<b>54,175</b>	<b>70,158</b>	
<b>Total Operating Revenues</b>	<b>9,487,133</b>	<b>8,676,651</b>	
<b>Operation and Maintenance Expenses</b>			
Power Production Expenses (500-546)	8,082,035	7,104,837	9
Transmission Expenses (550-553)	27,163	27,163	10
Distribution Expenses (560-576)	228,293	167,715	11
Customer Accounts Expenses (901-904)	79,253	63,818	12
Customer Service and Information Expenses (906 )	0	0	13
Sales Expenses (910 )	0	0	14
Administrative and General Expenses (920-935)	365,368	375,689	15
<b>Total Operation and Maintenance Expenses</b>	<b>8,782,112</b>	<b>7,739,222</b>	
<b>Other Expenses</b>			
Depreciation Expense (403 )	346,808	328,477	16
Amortization Expense (404-407)	0	0	17
Taxes (408 )	264,144	239,457	18
<b>Total Other Expenses</b>	<b>610,952</b>	<b>567,934</b>	
<b>Total Operating Expenses</b>	<b>9,393,064</b>	<b>8,307,156</b>	
<b>NET OPERATING INCOME</b>	<b>94,069</b>	<b>369,495</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>		
Customer late payment charges	11,202	1
<b>Other (specify):</b>		
NONE		2
<b>Total Forfeited Discounts (450)</b>	<b>11,202</b>	
<b>Miscellaneous Service Revenues (451):</b>		
NONE		3
<b>Total Miscellaneous Service Revenues (451)</b>	<b>0</b>	
<b>Sales of Water and Water Power (453):</b>		
PUMPING	4,139	4
<b>Total Sales of Water and Water Power (453)</b>	<b>4,139</b>	
<b>Rent from Electric Property (454):</b>		
RENT FROM ELECTRIC PROPERTY	35,574	5
<b>Total Rent from Electric Property (454)</b>	<b>35,574</b>	
<b>Interdepartmental Rents (455):</b>		
NONE		6
<b>Total Interdepartmental Rents (455)</b>	<b>0</b>	
<b>Other Electric Revenues (456):</b>		
MISCS SERVICE REVENUE	3,260	7
<b>Total Other Electric Revenues (456)</b>	<b>3,260</b>	
<b>Amortization of Construction Grants (457):</b>		
NONE		8
<b>Total Amortization of Construction Grants (457)</b>	<b>0</b>	

## ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
<b>POWER PRODUCTION EXPENSES</b>			
<b>STEAM POWER GENERATION EXPENSES</b>			
Operation Supervision and Labor (500)	0		1
Fuel (501)	0		2
Operation Supplies and Expenses (502)	0		3
Steam from Other Sources (503)	0		4
Steam Transferred -- Credit (504)	0		5
Maintenance of Steam Production Plant (506)	0		6
<b>Total Steam Power Generation Expenses</b>	<b>0</b>	<b>0</b>	
<b>HYDRAULIC POWER GENERATION EXPENSES</b>			
Operation Supervision and Labor (530)	0		7
Water for Power (531)	0		8
Operation Supplies and Expenses (532)	0		9
Maintenance of Hydraulic Production Plant (535)	0		10
<b>Total Hydraulic Power Generation Expenses</b>	<b>0</b>	<b>0</b>	
<b>OTHER POWER GENERATION EXPENSES</b>			
Operation Supervision and Labor (538)	0		11
Fuel (539)	0		12
Operation Supplies and Expenses (540)	0		13
Maintenance of Other Power Production Plant (543)	0		14
<b>Total Other Power Generation Expenses</b>	<b>0</b>	<b>0</b>	
<b>OTHER POWER SUPPLY EXPENSES</b>			
Purchased Power (545)	8,082,035	7,104,837	15
Other Expenses (546)	0		16
<b>Total Other Power Supply Expenses</b>	<b>8,082,035</b>	<b>7,104,837</b>	
<b>Total Power Production Expenses</b>	<b>8,082,035</b>	<b>7,104,837</b>	
<b>TRANSMISSION EXPENSES</b>			
Operation Supervision and Labor (550)	0		17
Operation Supplies and Expenses (551)	27,163	27,163	18
Maintenance of Transmission Plant (553)	0		19
<b>Total Transmission Expenses</b>	<b>27,163</b>	<b>27,163</b>	
<b>DISTRIBUTION EXPENSES</b>			
Operation Supervision Expenses (560)	0		20
Line and Station Labor (561)	34,583	41,991	21
Line and Station Supplies and Expenses (562)	27,040	20,657	22
Street Lighting and Signal System Expenses (565)	10,688	4,504	23
Meter Expenses (566)	1,198	395	24

## ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
<b>DISTRIBUTION EXPENSES</b>			
Customer Installations Expenses (567)	26,638	19,631	25
Miscellaneous Distribution Expenses (569)	9,121	9,993	26
Maintenance of Structures and Equipment (571)	5,049	3,795	27
Maintenance of Lines (572)	103,538	58,786	28
Maintenance of Line Transformers (573)	0	15	29
Maintenance of Street Lighting and Signal Systems (574)		0	30
Maintenance of Meters (575)	10,438	7,948	31
Maintenance of Miscellaneous Distribution Plant (576)		0	32
<b>Total Distribution Expenses</b>	<b>228,293</b>	<b>167,715</b>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>			
Meter Reading Labor (901)	4,563	4,870	33
Accounting and Collecting Labor (902)	55,760	41,830	34
Supplies and Expenses (903)	18,930	16,325	35
Uncollectible Accounts (904)		793	36
Customer Service and Information Expenses (906)		0	37
<b>Total Customer Accounts Expenses</b>	<b>79,253</b>	<b>63,818</b>	
<b>SALES EXPENSES</b>			
Sales Expenses (910)		0	38
<b>Total Sales Expenses</b>	<b>0</b>	<b>0</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>			
Administrative and General Salaries (920)		0	39
Office Supplies and Expenses (921)	20,290	21,763	40
Administrative Expenses Transferred -- Credit (922)		0	41
Outside Services Employed (923)	37,508	29,958	42
Property Insurance (924)	20,474	0	43
Injuries and Damages (925)	12,499	13,241	44
Employee Pensions and Benefits (926)	233,152	189,132	45
Regulatory Commission Expenses (928)	0	0	46
Miscellaneous General Expenses (930)	41,445	33,484	47
Transportation Expenses (933)	0	0	48
Maintenance of General Plant (935)		88,111	49
<b>Total Administrative and General Expenses</b>	<b>365,368</b>	<b>375,689</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>8,782,112</b>	<b>7,739,222</b>	

**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		215,344	197,825	1
Social Security		38,545	30,859	2
Wisconsin Gross Receipts Tax		1,851	1,994	3
PSC Remainder Assessment		8,404	8,779	4
Other (specify):				
FICA ON BENEFITS		0	0	5
<b>Total tax expense</b>		<b>264,144</b>	<b>239,457</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			Richland				1
<b>SUMMARY OF TAX RATES</b>							<b>2</b>
State tax rate	mills		0.167755				3
County tax rate	mills		6.071479				4
Local tax rate	mills		6.470035				5
School tax rate	mills		10.026185				6
Voc. school tax rate	mills		2.105178				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>24.840632</b>				<b>10</b>
Less: state credit	mills		1.574402				11
<b>Net tax rate</b>	mills		<b>23.266230</b>				<b>12</b>
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							<b>13</b>
<b>Local Tax Rate</b>	mills		<b>6.470035</b>				<b>14</b>
<b>Combined School Tax Rate</b>	mills		<b>12.131363</b>				<b>15</b>
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				<b>16</b>
<b>Total Local &amp; School Tax</b>	mills		<b>18.601398</b>				<b>17</b>
<b>Total Tax Rate</b>	mills		<b>24.840632</b>				<b>18</b>
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.748829</b>				<b>19</b>
<b>Total tax net of state credit</b>	mills		<b>23.266230</b>				<b>20</b>
<b>Net Local and School Tax Rate</b>	mills		<b>17.422439</b>				<b>21</b>
Utility Plant, Jan. 1	\$	12,034,750	12,034,750				22
Materials & Supplies	\$	203,028	203,028				23
<b>Subtotal</b>	\$	<b>12,237,778</b>	<b>12,237,778</b>				<b>24</b>
Less: Plant Outside Limits	\$	0	0				25
<b>Taxable Assets</b>	\$	<b>12,237,778</b>	<b>12,237,778</b>				<b>26</b>
Assessment Ratio	dec.		1.010000				27
<b>Assessed Value</b>	\$	<b>12,360,156</b>	<b>12,360,156</b>				<b>28</b>
<b>Net Local &amp; School Rate</b>	mills		<b>17.422439</b>				<b>29</b>
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>215,344</b>	<b>215,344</b>				<b>30</b>
Tax Equivalent per 1994 PSC Report	\$	124,415					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32 33
<b>Tax equiv. for current year (see note 5)</b>	\$	<b>215,344</b>					<b>34</b>
Footnotes							35

## ELECTRIC UTILITY PLANT IN SERVICE

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<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)	5,979				5,979	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>5,979</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5,979</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)	13,768				13,768	25
Structures and Improvements (352)	0				0	26
Station Equipment (353)	13,389				13,389	27
Towers and Fixtures (354)	0				0	28

## ELECTRIC UTILITY PLANT IN SERVICE

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<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>27,157</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>27,157</b>	
<b>DISTRIBUTION PLANT</b>						
Land and Land Rights (360)	86,621				86,621	34
Structures and Improvements (361)	15,770				15,770	35
Station Equipment (362)	2,940,062				2,940,062	36
Storage Battery Equipment (363)	0				0	37
Poles, Towers and Fixtures (364)	991,281	22,410	8,837		1,004,854	38
Overhead Conductors and Devices (365)	1,383,400	19,424	11,342		1,391,482	39
Underground Conduit (366)	70,476	3,704			74,180	40
Underground Conductors and Devices (367)	1,914,306	289,958	31,712		2,172,552	41
Line Transformers (368)	1,091,551	26,536	400		1,117,687	42
Services (369)	233,049	3,772			236,821	43
Meters (370)	427,324	16,139	10,120		433,343	44
Installations on Customers' Premises (371)	109,607	6,463			116,070	45
Leased Property on Customers' Premises (372)	11,909				11,909	46
Street Lighting and Signal Systems (373)	439,833	172,712	3,521		609,024	47
<b>Total Distribution Plant</b>	<b>9,715,189</b>	<b>561,118</b>	<b>65,932</b>	<b>0</b>	<b>10,210,375</b>	
<b>GENERAL PLANT</b>						
Land and Land Rights (389)	32,149				32,149	48
Structures and Improvements (390)	761,875				761,875	49
Office Furniture and Equipment (391)	59,295				59,295	50
Computer Equipment (391.1)	68,684	9,089			77,773	51
Transportation Equipment (392)	515,437	33,125	30,281		518,281	52
Stores Equipment (393)	3,152				3,152	53
Tools, Shop and Garage Equipment (394)	23,223				23,223	54
Laboratory Equipment (395)	43,799				43,799	55
Power Operated Equipment (396)	64,270				64,270	56
Communication Equipment (397)	18,846	2,206			21,052	57
SCADA Equipment (397.1)	0				0	58
Miscellaneous Equipment (398)	8,307				8,307	59

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>GENERAL PLANT</b>						
Other Tangible Property (399)	4,870				4,870	60
<b>Total General Plant</b>	<b>1,603,907</b>	<b>44,420</b>	<b>30,281</b>	<b>0</b>	<b>1,618,046</b>	
<b>Total utility plant in service directly assignable</b>	<b>11,352,232</b>	<b>605,538</b>	<b>96,213</b>	<b>0</b>	<b>11,861,557</b>	
Common Utility Plant Allocated to Electric Department (300)	0				0	61
<b>Total utility plant in service</b>	<b>11,352,232</b>	<b>605,538</b>	<b>96,213</b>	<b>0</b>	<b>11,861,557</b>	

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

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

**General footnotes**

367 - \$289,958 varies, conductors and devices installed as part of ATC project.

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

367 - varies, conductors and devices installed as part of the ATC project

373- street lighting and Signal systems added during the year

**If Plant in Service Additions, Account 368, are greater than zero AND Line Transformers Acquired during year on the Electric Meters & Line Transformers schedule are zero, please explain.**

368 - During the year, the utility added pad mount transformers.

**If Plant in Service Retirements, Account 368, are greater than zero AND Line Transformers Retired during year on the Electric Meters & Line Transformers schedule are zero, please explain.**

368 - During the year, the utility retired part of pad mount transformers

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<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

## ELECTRIC UTILITY PLANT IN SERVICE

### --Plant Financed by Contributions--

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>TRANSMISSION PLANT</b>						
Towers and Fixtures (354)	0				0	28
Poles and Fixtures (355)	0				0	29
Overhead Conductors and Devices (356)	0				0	30
Underground Conduit (357)	0				0	31
Underground Conductors and Devices (358)	0				0	32
Roads and Trails (359)	0				0	33
<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)	0				0	36
Storage Battery Equipment (363)	0				0	37
Poles, Towers and Fixtures (364)	0				0	38
Overhead Conductors and Devices (365)	111,171				111,171	39
Underground Conduit (366)	0				0	40
Underground Conductors and Devices (367)	192,109				192,109	41
Line Transformers (368)	101,304				101,304	42
Services (369)	20,375				20,375	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)	101,973				101,973	47
<b>Total Distribution Plant</b>	<b>526,932</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>526,932</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 \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<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>526,932</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>526,932</b>	
Common Utility Plant Allocated to Electric Department (300)	0				0	61
<b>Total utility plant in service</b>	<b>526,932</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>526,932</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)	0				0		1
7.2/12.5 kV (12kV)	37				37		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)	0				0		5
7.2/12.5 kV (12kV)	38	0			38		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)	0				0		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)	0				0		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	3			(3)	0		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. 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	0	8
<b>Total</b>	<b>0</b>	<b>9</b>
Customers served at other than rural rates:		10
Farm	0	11
Nonfarm		12
<b>Total</b>	<b>0</b>	<b>13</b>
<b>Total customers on rural lines at end of year</b>	<b>0</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	14,585	Wednesday	01/06/2010	17:00	9,394	1
February	02	14,306	Tuesday	02/09/2010	18:00	8,605	2
March	03	13,930	Wednesday	03/10/2010	11:00	9,270	3
April	04	14,332	Friday	04/30/2010	11:00	8,759	4
May	05	18,558	Monday	05/24/2010	16:00	9,389	5
June	06	18,319	Tuesday	06/22/2010	15:00	10,052	6
July	07	19,752	Tuesday	07/27/2010	16:00	11,238	7
August	08	21,158	Thursday	08/12/2010	14:00	11,373	8
September	09	18,896	Wednesday	09/01/2010	14:00	9,516	9
October	10	15,810	Tuesday	10/12/2010	13:00	9,446	10
November	11	15,487	Wednesday	11/10/2010	10:00	9,160	11
December	12	16,501	Tuesday	12/14/2010	17:00	9,725	12
<b>Total</b>		<b>201,634</b>				<b>115,927</b>	

**System Name**

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

Type of Reading	Supplier
60 minutes integrated	ALLIANT

**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>	<b>7</b>
Purchases	115,927	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>115,927</b>	<b>15</b>
<b>Disposition of Energy</b>		
Sales to Ultimate Consumers (including interdepartmental sales)	112,797	18
Sales For Resale		19
<b>Energy Used by the Company (excluding station use):</b>		
Electric Utility		21
Common (office, shops, garages, etc. serving 2 or more util. depts.)		22
<b>Total Used by Company</b>	<b>0</b>	<b>23</b>
<b>Total Sold and Used</b>	<b>112,797</b>	<b>24</b>
<b>Energy Losses:</b>		
Transmission Losses (if applicable)		26
Distribution Losses	3,130	27
<b>Total Energy Losses</b>	<b>3,130</b>	<b>28</b>
<b>Loss Percentage (% Total Energy Losses of Total Source of Energy)</b>	<b>2.7000%</b>	<b>29</b>
<b>Total Disposition of Energy</b>	<b>115,927</b>	<b>30</b>

## SALES OF ELECTRICITY BY RATE SCHEDULE

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

Type of Sales/Rate Class Title (a)	Rate Schedule (b)	Avg. No. of Customers (c)	kWh (000 Omitted) (d)	1
<b>Residential Sales</b>				
RESIDENTIAL SALES	RG-1	2,400	17,941	1
<b>Total Sales for Residential Sales</b>		<b>2,400</b>	<b>17,941</b>	
<b>Commercial &amp; Industrial</b>				
COMMERICAL	CG-1	584	94,399	2
<b>Total Sales for Commercial &amp; Industrial</b>		<b>584</b>	<b>94,399</b>	
<b>Public Street &amp; Highway Lighting</b>				
PUBLIC STREET AND HIGHWAY LIGHTING	MS-1	21	457	3
<b>Total Sales for Public Street &amp; Highway Lighting</b>		<b>21</b>	<b>457</b>	
<b>Sales for Resale</b>				
NONE				4
<b>Total Sales for Sales for Resale</b>		<b>0</b>	<b>0</b>	
<b>TOTAL SALES FOR ELECTRICITY</b>		<b>3,005</b>	<b>112,797</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)	
		1,682,180	214,731	<b>1,896,911</b>	1
<b>0</b>	<b>0</b>	<b>1,682,180</b>	<b>214,731</b>	<b>1,896,911</b>	
151,298		6,263,570	1,181,815	<b>7,445,385</b>	2
<b>151,298</b>	<b>0</b>	<b>6,263,570</b>	<b>1,181,815</b>	<b>7,445,385</b>	
		85,190	5,472	<b>90,662</b>	3
<b>0</b>	<b>0</b>	<b>85,190</b>	<b>5,472</b>	<b>90,662</b>	
				<b>0</b>	4
<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>151,298</b>	<b>0</b>	<b>8,030,940</b>	<b>1,402,018</b>	<b>9,432,958</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					1	
Point of Delivery		Richland Center			2	
Type of Power Purchased (firm, dump, etc.)		Firm			3	
Voltage at Which Delivered		69000			4	
Point of Metering		Richland Center			5	
Total of 12 Monthly Maximum Demands -- kW		201,634			6	
Average load factor		<b>78.7579%</b>			7	
Total Cost of Purchased Power		8,082,035			8	
Average cost per kWh		<b>0.0697</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		3,255	6,139			12
February		3,235	5,370			13
March		3,564	5,706			14
April		3,406	5,353			15
May		3,269	6,120			16
June		3,967	6,084			17
July		4,185	7,053			18
August		4,503	6,870			19
September		3,667	5,849			20
October		3,521	5,925			21
November		3,497	5,663			22
December		3,891	5,834			23
		<b>Total kWh (000)</b>	<b>43,960</b>	<b>71,966</b>		24
Footnotes:						25

Particulars	(d)		(e)			
Name of Vendor					26	
Point of Delivery					27	
Voltage at Which Delivered					28	
Point of Metering					29	
Type of Power Purchased (firm, dump, etc.)					30	
Total of 12 Monthly Maximum Demands -- kW					31	
Average load factor					32	
Total Cost of Purchased Power					33	
Average cost per kWh					34	
On-Peak Hours (if applicable)					35	
Monthly purchases --- kWh (000):		<b>On-peak</b>	<b>Off-peak</b>	<b>On-peak</b>	<b>Off-peak</b>	36
January						37
February						38
March						39
April						40
May						41
June						42
July						43
August						44
September						45
October						46
November						47
December						48
		<b>Total kWh (000)</b>				49
Footnotes:						50

## PRODUCTION STATISTICS TOTALS

Particulars (a)	Total (b)	1
Name of Plant		1
Unit Identification		2
Type of Generation		3
kWh Net Generation (000)	0	4
Is Generation Metered or Estimated?		5
Is Exciter & Station Use Metered or Estimated?		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?		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 (\$)	0.0000	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?		40
Coal consumed--tons (2,000 lbs.)	0	42
Average Cost per Ton (\$)		43
Kind of Coal Used		44
Average BTU per Pound		45
Water Evaporated--Thousands of Pounds	0	46
Is Water Evaporated, Metered or Estimated?		47
Lbs. of Steam per Lb. of Coal or Equivalent Fuel		48
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.		49
Based on Total Coal Used at Plant		50
Based on Coal Used Solely in Electric Generation		51
Average BTU per kWh Net Generation		52
Total Cost of Fuel (Oil and/or Coal) per kWh Net Generation (\$)		53
Footnote		54

## PRODUCTION STATISTICS

Particulars (a)	Plant (b)	Plant (c)	Plant (d)	Plant (e)	
Name of Plant	NONE				1
Unit Identification	NONE				2
Type of Generation					3
kWh Net Generation (000)	0				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.)					42
Average Cost per Ton (\$)					43
Kind of Coal Used					44
Average BTU per Pound					45
Water Evaporated--Thousands of Pounds					46
Is Water Evaporated, Metered or Estimated?					47
Lbs. of Steam per Lb. of Coal or Equivalent Fuel					48
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.					49
Based on Total Coal Used at Plant					50
Based on Coal Used Solely in Electric Generation					51
Average BTU per kWh Net Generation					52
Total Cost of Fuel (Oil and/or Coal) per kWh Net Generation (\$)					53
Footnotes					54

### STEAM PRODUCTION PLANTS

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

#### Boilers

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

1

#### Turbine-Generators

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

## 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							<b>1</b>
<b>Total</b>						<b>0</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>0</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>	<b>1</b>

### 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	Dean Foods	James Olsn	RC Hopital	Rockwell	Sewer Plt	1
Voltage--High Side	12,470	69,000	12,470	12,470	12,470	2
Voltage--Low Side	480	12,470	480	480	480	3
Num. Main Transformers in Operation	2	1	1	7	2	4
Total Capacity of Transformers in kVA	5,000	28,000	2,000	2,000	1,500	5
Number of Spare Transformers on Hand	0	0	0	4	1	6
15-Minute Maximum Demand in kW						7
Dt and Hr of Such Maximum Demand						8
Kwh Output						9
Footnotes						10

### SUBSTATION EQUIPMENT (continued)

Particulars (g)	Utility Designation					
	(h)	(i)	(j)	(k)		(l)
Name of Substation	UW-Rchmnd	WI Dairy	Robert Bre	Schri Food		15
Voltage--High Side	12,470	12,470	69,000	12,470		16
Voltage--Low Side	480	480	12,470	480		17
Num. of Main Transformers in Operation	2	3	1	1		18
Total Capacity of Transformers in kVA	1,500	7,500	28,000	1,500		19
Number of Spare Transformers on Hand	1	0	0	1		20
15-Minute Maximum Demand in kW						21
Dt and Hr of Such Maximum Demand						22
Kwh Output						23
Footnotes						24

### SUBSTATION EQUIPMENT (continued)

Particulars (m)	Utility Designation					
	(n)	(o)	(p)	(q)	(r)	
Name of Substation						25
Voltage--High Side						26
Voltage--Low Side						27
Num. of Main Transformers in Operation						28
Capacity of Transformers in kVA						29
Number of Spare Transformers on Hand						30
15-Minute Maximum Demand in kW						31
Dt and Hr of Such Maximum Demand						32
Kwh Output						33
Footnotes						34

## 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	3,049	752	54,088	1
Acquired during year	9	0	0	2
<b>Total</b>	<b>3,058</b>	<b>752</b>	<b>54,088</b>	<b>3</b>
Retired during year	4	0	0	4
Sales, transfers or adjustments increase (decrease)				5
<b>Number end of year</b>	<b>3,054</b>	<b>752</b>	<b>54,088</b>	<b>6</b>
<b>Number end of year accounted for as follows:</b>				<b>7</b>
In customers' use	2,913	634	45,366	8
In utility's use	4			9
Locked meters on customers' premises				10
In stock	137	118	8,722	12
<b>Total end of year</b>	<b>3,054</b>	<b>752</b>	<b>54,088</b>	<b>13</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>				
Sodium Vapor	100	276	10	1
Sodium Vapor	150	85	10	2
Sodium Vapor	250	102	10	3
<b>Total</b>		<b>463</b>	<b>30</b>	
<b>Ornamental</b>				
Sodium Vapor	150	60	10	4
Sodium Vapor	250	12	10	5
Sodium Vapor	400	4	10	6
<b>Total</b>		<b>76</b>	<b>30</b>	
<b>Other</b>				
Incandescent	100	3	10	7
<b>Total</b>		<b>3</b>	<b>10</b>	